

AUDIT RISK ALERT # 64

DATE: June 3, 2026

SUBJECT: Extensions and Late Findings

Louisiana Revised Statute 24:513 and 24:514 (the audit law) requires local governments and quasi-public organizations (local auditees) to provide their annual financial reports to the Louisiana Legislative Auditor (LLA). The audit law also provides for the due dates of these reports.

LLA has the authority to approve extensions for local auditee reports under certain circumstances. A local auditee may ask for one of two types of extensions:

- **Emergency extensions** are requested when a gubernatorially declared disaster or emergency prevents a local auditee from completing its report by the statutory due date
- **Non - emergency extensions** are requested for any reason other than a gubernatorially declared disaster or emergency

The criteria for approval of a non-emergency extension request effective for fiscal years ending after June 30, 2025 is:

- The reason for the extension request must be beyond the control of the local auditee, **and**
- An engagement to perform the local auditee's audit or other engagement must be submitted to the LLA via LLA's Local Government Reporting System, also known as the CPA portal, by an LLA-approved CPA firm no later than sixty days after its fiscal year end, **and**
- The local auditee must have submitted two of its last three annual financial reports to LLA via LLA's CPA portal by the original statutory due date, excluding any approved extensions.

Extensions are normally granted to month end dates rather than mid-month dates.

For Fiscal Years ending 12/31/2025, or later, late findings are no longer required if the following criteria are met:

- An emergency or non-emergency extension request is submitted to the LLA **before** the statutory due date (or before the revised deadline if a prior extension was approved). Please note due dates falling on weekends and holidays do not extend the date for filing extension requests); and
- The extension request is approved by LLA; and
- The report is submitted to LLA via LLA's CPA portal by the revised deadline.
- If any one of the three criteria listed above are not met, a late finding is required.

Extension Request Date	Extension Approved by LLA	Report Submission Date	Finding Required?
Before Due Date	Yes	By Extension Date	No
After Due Date	Yes	By Extension Date	Yes (Request was late)
Before Due Date	Yes	After Extension Date	Yes (Missed new deadline)
Before or After Due Date	No	After Statutory Due Date	Yes (Request was denied)

Sections [500-1200](#) and [500-1210](#), of the *Louisiana Governmental Audit Guide* will be updated accordingly.

The provision that an exception may be made when the denial of an extension will adversely and significantly impact public safety, health, or welfare, as determined by the Legislative Auditor and the chairperson of LAAC, has not changed.

Michael J. "Mike" Waguespack

June 3, 2026

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CPAs on the approved list should advise their local auditees of the policy change regarding non-emergency extension request approvals and late findings.

If there are any questions about this audit risk alert, please contact [the Director of Local Government Services](#) or (225) 339-3875.