LOUISIANA LEGISLATIVE AUDITOR

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AUDIT RISK ALERT # 69

DATE: October 7, 2026

SUBJECT: 2026 Compliance Supplement

The Louisiana Legislative Auditor (LLA) has been advised that the Office of Management and Budget (OMB) 2026 Compliance Supplement is currently under review, and no definitive issuance timeline has been provided. OMB has recently released a draft version of the 2026 Compliance Supplement that may be used when planning and preliminary procedures may be performed using the draft Compliance Supplement; however, a CPA cannot issue a Single Audit until the Compliance Supplement is officially released by the OMB.

Due to the delay in the release of the 2026 Compliance Supplement and the reporting emergency thus caused, LLA will grant a one-time extension through March 31, 2027, for local government reports that include a Single Audit.

An extension request should be submitted through the extension request form on the LLA website for **each client** needing an extension related to the Compliance Supplement. The request should indicate that the extension is necessary because the Single Audit report cannot be issued until the 2026 Compliance Supplement is officially released. If the extension is granted, a late report finding will not be required due to the nature of the delay.

CPAs should continue all audit work that can reasonably be performed so that once the final version is released, only a review for changes and any resulting additional procedures remain to be completed. The extension should not be viewed as an extension of the time needed to perform work that can be completed before the final Compliance Supplement is released.

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If the Compliance Supplement is delayed beyond March 31, 2027, additional consideration will be given. However, additional extensions generally will not be granted if the 2026 Compliance Supplement is released sufficiently in advance of March 31, 2027, to allow the CPA to evaluate any changes, perform any necessary additional procedures, and issue the report.

If you have issued an audit report that included a Single Audit for a fiscal year beginning after June 30, 2025 (i.e. for fiscal years ending June 30, 2026, or later) the report must be reissued once the 2026 Compliance Supplement is released. Please notify our office if this applies to you so that we can make a notation in our records.

Please contact the Director of Local Government Services if you have questions.