



Report Highlights

Louisiana Board of Examiners of Nursing Facility Administrators (LABENFA)

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Why We Conducted This Audit

In May 2022, LABENFA's independent certified public account (ICPA) issued its agreed-upon procedures report for the year ending June 30, 2021. The ICPA's report indicated that the monthly credit card statements lacked evidence of review or approval and identified charges in excess of \$3,000 that did not have original receipts and/or for which the business/public purpose was questionable. The report also noted several of the items purchased were shipped to the executive director's personal address.

What We Found

Former LABENFA Executive Director Mark Hebert used his office-issued credit card to incur charges totaling \$98,080 from June 2019 through July 2022. During our audit, we identified charges totaling \$18,979 that either appear personal in nature or did not have a clear business purpose. In addition, records show several items purchased by Mr. Hebert were shipped directly to his personal residence, and items totaling at least \$7,677 were stored at his personal residence. By using public funds for personal purchases, Mr. Hebert may have violated state laws. In addition, purchases with no business purpose and are not necessary to the operations of LABENFA may be a violation of the Louisiana Constitution, which prohibits the donation of public funds.

View the full report, including management's response, at www.lla.la.gov.