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**LOUISIANA STATE BOARD OF MEDICAL EXAMINERS**  
**DEPARTMENT OF HEALTH AND HOSPITALS**  
**STATE OF LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 12 2000

**MCRIGHT & ASSOCIATES**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**11817 BRICKSOME AVE. SUITE E**  
**BATON ROUGE, LOUISIANA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Louisiana State Board of Medical Examiners  
Department of Health and Hospitals  
State of Louisiana

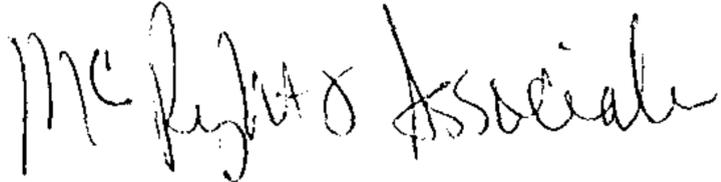
We have audited the accompanying general purpose financial statements of the Louisiana State Board of Medical Examiners, a component unit of the State of Louisiana, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Louisiana State Board of Medical Examiners management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Louisiana Governmental Auditing Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana State Board of Medical Examiners as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 23, 2000 on our consideration of Louisiana State Board of Medical Examiners internal control structure and its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The "schedule" listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Louisiana State Board of Medical Examiners. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



McRight & Associates

June 23, 2000

LOUISIANA STATE BOARD OF MEDICAL EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1999  
(With Comparative Totals for December 31, 1998)

	Governmental Fund Types	
	General Fund	Special Revenue
ASSETS AND OTHER DEBITS		
ASSETS		
Cash	\$ 361,457	\$ 161,269
Investments	3,881,331	365,704
Accounts receivable	190,731	76,170
NSF Checks and foreign items	1,467	700
Accrued interest	121,870	5,045
Prepaid expenses	24,753	
Property, plant & Equipment, at cost		
Due From Special Revenue Fund	26,689	100
Other Assets	11,000	
OTHER DEBITS		
Amount to be provided for compensated absences		
Total assets and other debits	4,619,298	608,988
	=====	=====
LIABILITIES, FUND BALANCE AND OTHER CREDITS		
LIABILITIES		
Accounts payable	\$ 55,156	\$ 8,326
Due to other funds	100	26,689
Payroll taxes payable	2,672	
Wages payable		
Deferred revenue	1,583,692	238,775
Compensated absences	19,718	619
Total Liabilities	1,661,338	274,409
FUND BALANCE & OTHER CREDITS		
Investment in general fixed assets		
Fund Balance:		
Unreserved & Undesignated	2,957,960	334,579
Total liabilities, fund balance & other credits	4,619,298	608,988
	=====	=====

See Notes to Financial Statements

Account Groups			Totals (Memorandum Only)	
General Fund Fixed Assets	General Revenue Fixed Assets	General Long-term Debt	1999	1998
\$	\$	\$	\$ 522,726	\$ 740,464
			4,247,035	2,973,336
			266,901	
			2,167	64,962
			126,915	1,599
			24,753	
2,239,600	31,677		2,271,277	2,156,905
			26,789	10,863
			11,000	71,908
		29,766	29,766	29,847
-----	-----	-----	-----	-----
2,239,600	31,677	29,766	7,529,329	6,049,884
=====	=====	=====	=====	=====
			63,482	80,292
			26,789	10,863
			2,672	1,916
			1,822,467	645,734
		29,766	50,103	50,782
-----	-----	-----	-----	-----
		29,766	1,965,513	789,587
-----	-----	-----	-----	-----
2,239,600	31,677		2,271,277	2,156,905
			3,292,539	3,103,392
-----	-----	-----	-----	-----
2,239,600	31,677	29,766	7,529,329	6,049,884
=====	=====	=====	=====	=====

LOUISIANA STATE BOARD OF MEDICAL EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
DECEMBER 31, 1999  
(With Comparative Totals for December 31, 1998)

	<u>General</u>	<u>Special Revenue</u>
Revenues:		
Licenses and permits	\$2,740,921	\$ 259,571
Miscellaneous -		
Interest earned	232,676	16,085
Other	44,549	1,765
	-----	-----
Total revenues	3,018,146	277,421
	-----	-----
Expenditures:		
Public Safety -		
Personal services	1,086,387	80,414
Operating services	1,545,985	188,604
Materials and supplies	45,473	667
Travel and meetings	36,726	6,846
Capital outlay	110,032	5,285
	-----	-----
Total expenditures	2,824,603	281,816
	-----	-----
Excess of revenues over (under) expenditures	193,543	( 4,395)
Fund Balance - beginning	2,764,417	338,974
	-----	-----
Fund Balance, ending	2,957,960	334,579
	=====	=====

See Notes to Financial Statements

(Memorandum Only)

1999	1998
\$3,000,492	\$2,972,321
248,761	201,771
46,314	155,967
-----	-----
3,295,567	3,330,059
-----	-----
1,166,801	978,372
1,734,589	1,716,741
46,140	80,183
43,572	43,046
115,317	75,426
-----	-----
3,106,419	2,893,768
-----	-----
189,148	436,291
3,103,391	2,667,100
-----	-----
3,292,539	3,103,391
=====	=====

LOUISIANA STATE BOARD OF MEDICAL EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
FUND BALANCES -BUDGET AND ACTUAL -ALL  
GOVERNMENTAL FUND TYPES  
DECEMBER 31, 1999

General Fund

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Licenses and permits	\$2,845,170	\$2,740,921	(\$ 104,249)
Miscellaneous -			
Interest earned	132,350	232,676	100,326
Other	52,907	44,549	( 8,358)
	-----	-----	-----
Total revenues	3,030,427	3,018,146	( 12,281)
	-----	-----	-----
Expenditures:			
Public Safety -			
Personal services	1,124,933	1,086,387	38,546
Operating services	1,490,427	1,545,985	(55,558)
Materials and supplies	47,899	45,473	2,426
Travel and meetings	32,359	36,726	(4,367)
Capital outlay	108,360	110,032	(1,672)
	-----	-----	-----
Total expenditures	2,803,978	2,824,603	(20,625)
	-----	-----	-----
Excess of revenues over (under) expenditures	226,449	193,543	(32,906)
Fund Balance - beginning	2,764,417	2,764,417	-0-
	-----	-----	-----
Fund Balance, ending	2,990,866	2,957,960	(32,906)
	=====	=====	=====

See Notes to Financial Statements

LOUISIANA STATE BOARD OF MEDICAL EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
FUND BALANCES -BUDGET AND ACTUAL -ALL  
GOVERNMENTAL FUND TYPES  
DECEMBER 31, 1999

Special Revenue Fund

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Licenses and permits	\$ 258,750	\$ 259,571	\$ 821
Miscellaneous -			
Interest earned	18,074	16,085	( 1,989)
Other	2,570	1,765	( 805)
	-----	-----	-----
Total revenues	279,394	277,421	(1,973)
	-----	-----	-----
Expenditures:			
Public Safety -			
Personal services	90,906	80,414	10,492
Operating services	181,839	188,604	( 6,765)
Materials and supplies	1,667	667	1,000
Travel and meetings	200	6,846	( 6,646)
Capital outlay	5,883	5,285	598
	-----	-----	-----
Total expenditures	280,495	281,816	(1,321)
	-----	-----	-----
Excess of revenues over (under) expenditures	( 1,101)	( 4,395)	(3,294)
Fund Balance - beginning	338,974	338,974	-0-
	-----	-----	-----
Fund Balance, ending	337,873	334,579	(3,294)
	=====	=====	=====

See Notes to Financial Statements

Actual (Unfavorable)

LOUISIANA STATE BOARD OF MEDICAL EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

**INTRODUCTION:**

The Louisiana State Board of Medical Examiners (the Board) is a component unit of the State of Louisiana created within the Louisiana Department of Health and Hospitals, as provided by Louisiana Revised Statute 37:1261-1292. The Board is composed of seven members, appointed by the Governor. The members serve terms of six years. The Board is charged with the responsibility of administering practice acts providing for the licensure of Doctors of Medicine, Doctors of Osteopathy, Doctors of Podiatry, Physician Assistants, Occupational Therapists, Occupational Therapy Assistants, Respiratory Therapists, Respiratory Therapy technicians, Midwives, Athletic Trainers, Radiological Technologists, Emergency Medical Technicians (Intermediate and Paramedic) and Clinical Laboratory Technicians. Operations of the Board are funded entirely through self-generated revenues.

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of Presentation**

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In June of 1987, the GASB issued a revised codification of governmental accounting and financial reporting standards. The codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

**2. Reporting Entity**

GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and has defined the governmental reporting entity for the board to be the State of Louisiana because the state exercises oversight responsibility in that the governor appoints the board members and public service is rendered within the state's boundaries. The accompanying statements present only transactions of the Louisiana State Board of Medical Examiners, and therefore, are a part of the fund and account group structure of the State of Louisiana. Annually the State of Louisiana issues general-purpose financial statements, which are audited by the Louisiana Legislative Auditor.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 3. Fund Accounting

The board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable financial resources. The funds presented in the financial statements are described as follows:

#### **General Fund:**

The General Fund is classified as a governmental fund. The General Fund is the operating fund of the board and accounts for financial resources. Revenues are accounted for in this fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. General operating expenditures are paid from this fund.

#### **Special Revenue Fund**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The Clinical Laboratory Personnel Fund was authorized by the Louisiana Legislature in 1993 (R.S. 36:259DD and 919.2, R.S. 37:1270(A)(5) and Part II of Chapter 15 of title 37 of the LA. R.S. of 1950, to be comprised of R.S. 37:1311 - 1329 inclusive.

This fund is to account for the receipts and subsequent expenditure of the fees assessed to individuals engaged in the practice of clinical laboratory science in the State of Louisiana.

#### Account Groups

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations. Account groups are used to establish account control and accountability for general fixed assets and general long-term debt.

- a. General Fixed Assets Account Group - Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

general fixed assets account group, rather than in the governmental fund.

- b. General Long Term Debt Account Group - obligations such as compensated absences expected to be financed from governmental funds are accounted for in the general long-term debt account not in the governmental fund.

### 4. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Board's records are maintained on the modified accrual basis of accounting using the following practices:

#### **Revenues:**

Revenues are recognized when they become measurable. All revenues are susceptible to accrual. The Board has changed the renewal date from December 31, to the month of birth for the majority of licensee. Renewal fees for 1999 received in 1998 were deferred and were recognized as revenue in 1999. Fees received for years after 1999 that were received in 1999 are deferred to the year that they apply.

#### **Expenditures:**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liabilities are incurred and the goods or services have been received.

### 5. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed as an extension of formal budgetary integration in the General Fund and Special Revenue Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 6. Total Columns on Statements

The total column on the statements is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

### B. BUDGET PRACTICES

Budgets are prepared and adopted by the Board annually. The budget for the fiscal year ending December 31, 1999 was adopted at the Board meeting of November, 1998. The board adopts a budget annually for the General and Special Revenue Funds. The Board is a state Licensing agency subject to the Licensing Agency Budget Act established by Louisiana Revised Statutes 39:1331 et al.

All funds budgeted are immediately available, as the Board's operations are financed with self-generated revenue. Therefore, the budget is known as a nonappropriated budget.

The Board normally does not use encumbrance accounting, so the budget was not integrated in the accounting records. In addition, the budget was employed by the Board as a management control device, by comparing budgeted expenditures with actual expenditures.

The budget is prepared on the GAAP basis, using the modified accrual basis of accounting.

The Board monitors the budget and makes changes when deemed appropriate.

The Board has complied with the budgetary requirements of LSA-RS 39:43.

### C. DEPOSIT WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

#### 1. DEPOSIT WITH FINANCIAL INSTITUTIONS

For reporting purposes, deposits with financial institutions include savings, demand deposits, time deposits, and certificates of deposit. Under state law the board may deposit funds within a fiscal agency bank selected and designated by the Interim Emergency Board. Further, the board may invest in time certificates of deposits of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

savings accounts or shares of savings and loan associations and savings banks and in share accounts and in share certificate accounts of federally or state chartered credit unions.

Deposits in bank accounts are stated at cost, which approximates market. Under state law federal deposit insurance or the pledge of securities owned by the fiscal agent bank must secure these deposits. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the State Treasurer. The deposits at December 31, 1999, were secured as follows:

DEPOSITS IN BANK ACCOUNTS

	CASH	CD'S	TOTAL
Deposit in bank accounts on balance sheet	<u>\$522,726</u>	<u>\$4,247,035</u>	<u>\$4,769,761</u>
Bank Balances:			
1. Insured (FDIC) or collateralized with securities held by the entity or its agent in the entity's name	100,000	100,000	200,000
2. Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name			
3. Uncollateralized, including any securities held for the entity but not in the entity's name	<u>422,726</u>	<u>4,147,035</u>	<u>4,769,761</u>
Total Bank Balances	<u>522,726</u>	<u>4,247,035</u>	<u>4,769,761</u>

<u>Banking Institution</u>	<u>Program</u>	<u>Amount</u>
1. Hibernia National Bank	Money Market	\$ 522,726
2. Hibernia National Bank	CD'S	4,247,035

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. INVESTMENTS

The Board does not maintain investments accounts as authorized.

D. RECEIVABLES

At December 31, 1999, the board had net receivable balances, totaling \$395,975.

<u>Class of Receivable</u>	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Assessments	\$190,731	\$76,170	\$266,901
Accrued interest	121,870	5,045	126,915
NSF Checks	<u>1,467</u>	<u>700</u>	<u>2,167</u>
Total Net Receivables	<u>314,068</u>	<u>81,915</u>	<u>395,983</u>

E. DUE FROM/DUE TO AND TRANSFERS

At December 31, 1999, there was a balance of \$26,689 that was due from the Special Revenue Fund to the General Fund.

B. CHANGES IN GENERAL FIXED ASSETS

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in government funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost.

A summary of changes in general fixed assets follows:

Fiscal Year Ending December 31,	<u>GENERAL FUND</u>			Ending Balance 1999
	Ending Balance 1998	Additions	Deletions	
Land & Building	\$982,679			982,679
Building Improve	585,389	67,011		652,400
Equipment:				
Office Furn & Equip	403,591	4,960		408,551
Computers	159,259	36,711		195,970
Vehicles	-			-
Total	<u>2,130,918</u>	<u>108,682</u>		<u>2,239,600</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

SPECIAL REVENUE FUND

Fiscal Year Ending December 31,	Ending Balance 1998	Additions	Deletions	Ending Balance 1999
Equipment:				
Office Furn & Equip	25,987	5,690		31,677
Total	<u>25,987</u>	<u>5,690</u>		<u>31,677</u>

G. INVENTORIES

Inventories are considered immaterial and are recorded at cost and recognized as an expenditure when purchased.

H. RESTRICTED ASSETS

The board does not have any restricted assets at December 31, 1999.

I. PAYABLES

At December 31, 1999, the board had payables totaling \$66,154 as follows:

CLASS OF PAYABLES	GENERAL	SPECIAL REVENUE	TOTAL
Accounts payable	\$55,156	\$8,326	\$63,482
Taxes payable	2,672		2,672
Total Payables	<u>57,828</u>	<u>8,326</u>	<u>66,154</u>

J. RETIREMENT SYSTEM

The employees of the Board are members of the Louisiana State Employees Retirement System ("System"), a multiple-employer, public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of state employees, which is administered and controlled by a separate board of trustees.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by contacting the Louisiana State Employee Retirement System at P.O. Box 44213, Baton Rouge, Louisiana 70804 or by calling (504) 922-0600.

All full-time Board employees, who began state employment prior to age 60, are eligible to participate in the System. Benefits vest with 10 years of service. At retirement age, employees are entitled to annual benefits equal to 2.5 per cent of their highest consecutive 36 months average salary multiplied by their years of credited service plus \$300 for employees hired before July 31, 1986. Vested age 55 with 25 years of service, or (c) age 60 with 10 years of service. The system also provides death and disability benefits.

Covered employees were required to contribute 7.5% of gross salary to the plan. The Board added an additional 12% contribution for the year.

Contribution requirements to the System are set by Statute and differ from the contribution requirement determined using actuarial methods. Contributions to the retirement system for the years 1999, 1998 and 1997 were \$104,778, \$73,379 and \$68,900.

### K. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Louisiana State Board of Medical Examiners provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Board employees become eligible for those benefits if they reach normal retirement age while working for the Board. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly (50%) by the employee and by the Board. The Board's cost of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the year ended December 31, 1999, the Louisiana State Board of Medical Examiners provided retirement benefits for 1 retired employees and the costs of these retiree benefits totaled \$1,058.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

L. COMPENSATED ABSENCES

Accumulated annual leave is accrued in the accompanying financial statements. The Board's employees accumulate unlimited amounts of annual and sick leave at varying rates, as established by state regulations. Upon resignation or retirement, unused annual leave of up to 300 hours is paid to employees at the employee's current rate of pay. Upon retirement, annual leave in excess of 300 hours and unused sick leave is credited as earned service in computing retirement benefits. The current portion is recorded as a liability in the General Fund and represents the amount unpaid at December 31, 1999, which would normally be liquidated with expendable available financial resources.

Accumulated annual leave at December 31, 1999     \$ 29,766

M. LEASES

The Board does not record items under capital leases as an asset and obligation on the accompanying financial statement. At December 31, 1999, the Board did not have any operating leases.

N. GENERAL LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group, not in the governmental funds.

The following is a summary of the long-term obligation transactions for the year ended December 31, 1999.

	Compensated Absences
Long-term obligations at December 31, 1998	\$29,847
Additions	
Deductions	81
Long term obligations at Decembe 31, 1999	<u>\$29,766</u> =====

O. LITIGATION AND CLAIMS

There were no unasserted claims or assessments as of December 31, 1999.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

P. RELATED PARTY TRANSACTIONS

There were no related parties transactions.

Q. ACCOUNTING CHANGES

There were no accounting changes for the year ended December 31, 1999.

R. FUND DEFICITS

- None of the funds have a deficit balance.

S. ENCUMBRANCES

The Board does not use encumbrance accounting.

T. SUBSEQUENT

There were no subsequent events to be reported.

LOUISIANA STATE BOARD OF MEDICAL EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

SCHEDULE OF PER DIEM PAID BOARD MEMBERS

NAME	Number of Meetings Attended	Amount
Dr. Richard M. Nunnally	12	\$ 600
Dr. Ike Muslow	12	600
Dr. Elmo J. Laborde	35	1,750
Dr. F. P. Bordelon, Jr.	13	650
Dr. Keith C. Ferdinand	12	600
Dr. Mary Lou Applewhite	19	950
Dr. Trenton James	34	1,700
	<hr/>	<hr/>
TOTAL	137	\$6,850
	<hr/> <hr/>	<hr/> <hr/>

The schedule of diem paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Board members are paid \$50 for each day they attend a board meeting, as authorized by Louisiana Revised Statute.

LOUISIANA STATE BOARD OF MEDICAL EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

SCHEDULE OF EXPENDITURES BY OBJECT

<u>EXPENDITURE</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTAL</u>
Personal services	\$1,086,387	\$ 80,414	\$1,166,801
Travel	36,726	6,846	43,572
Operating services	395,705	139,164	534,869
Professional services	1,149,481	49,440	1,198,921
Materials & Supplies	45,473	667	46,140
Capital outlay	<u>110,032</u>	<u>5,285</u>	<u>115,317</u>
Total	<u>2,823,804</u>	<u>281,816</u>	<u>3,105,620</u>



financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weakness.

This report is intended for the information of the Board and Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.

*McRight & Associates*  
June 23, 2000

LOUISIANA STATE BOARD OF MEDICAL EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

There were no findings or questioned costs for the year ending December 31, 1999.

LOUISIANA STATE BOARD OF MEDICAL EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

There were no findings or questioned costs for the year ending December 31, 1999.

LOUISIANA STATE BOARD OF MEDICAL EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

There were no prior years' findings.