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**DEPARTMENT OF CULTURE,  
RECREATION AND TOURISM  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

**Agreed-Upon Procedures Report  
Dated August 28, 1996**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

September 11, 1996



THOMAS G. BROWN, JR., CPA, CMA  
LEGISLATIVE AUDITOR

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August 30, 1995

**Independent Auditor's Report  
on a Specific Agreed-Upon Procedure**

**DEPARTMENT OF CULTURE,  
RECREATION AND TOURISM  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

At your request, we have performed the procedures enumerated below, which were agreed to by management of the Department of Culture, Recreation and Tourism, to assist in evaluating advertising contract billings totaling \$7,213,800 submitted to the department during the period July 1, 1994, through June 30, 1995, and accounted for on a legal basis of accounting prescribed by the Office of the Governor, Division of Administration. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the management of the Department of Culture, Recreation and Tourism. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. We examined the contractor's supporting documentation for adequacy. We found no instances where supporting documentation was not adequate.
2. We examined a representative sample of the contractor's invoices for duplicate or multiple billings for the same services or products. We found no instances where duplicate or multiple billings occurred.
3. We compared the commission rates charged by the contractor with the contract rates. The commission rates charged by the contractor agreed with the rates stated in the contract.
4. We examined a representative sample of the contractor's billings relating to the Joint Advertising Program and the Louisiana Restaurant Association's Welcome Center Coffee Program for sufficiency of documentation maintained by the contractor on program participants. We found no exceptions as a result of applying this procedure.

LEGISLATIVE AUDITOR

DEPARTMENT OF CULTURE,  
RECREATION AND TOURISM  
STATE OF LOUISIANA  
Agreed-Upon Procedures Report,  
Dated August 30, 1999  
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5. We examined the contractor's schedule of earnings distributed to the joint partners for reasonableness. The distribution of earnings to the joint partners was reasonable and in accordance with the partnership agreement.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the management of the Department of Culture, Recreation and Tourism and should only be used by those who fully understand the limited purpose of the procedures performed. Under state law, this report is a public document and its distribution is not limited. Copies of this report have been delivered to those individuals as required by Louisiana Revised Statute 24:519.

Respectfully submitted,



Daniel G. Kyle, CPA, CFC  
Legislative Auditor

RLT:THC:al

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