



Report Highlights

Louisiana State Board of Optometry Examiners

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Why We Conducted This Work

We performed certain procedures at the Louisiana State Board of Optometry Examiners (Board) to evaluate certain controls that the Board uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period January 1, 2021, through December 31, 2021.

What We Found

- For the second consecutive year, the Board lacks proper controls over its nonpayroll disbursements. Job duties were not adequately segregated, nonpayroll disbursements did not have evidence of adequate review and approval, and several travel reimbursements did not adhere to established policies and procedures regarding itemized receipts, participants of meals, and approved mileage rates.
- The Board allowed use of its resources for the benefit of the Louisiana Optometry Association, a private entity, potentially violating state law. The Board engaged a CPA firm who reported \$428,849 in potential shared expenses from 2014-2021, of which \$59,288 were expended during 2021.
- For the second consecutive year, the Board does not have adequate controls over its bank reconciliations. One reconciliation was not prepared timely, none contained evidence of supervisory review and approval, and one reconciling item was not properly documented or researched.
- For the second consecutive year, the Board lacks proper controls over its collections. Job duties were not adequately segregated, there were multiple untimely deposits, and no proper reconciliation between the licensing system receipts and the general ledger deposits and revenues. During our review of collections, it was also noted that the Board did not charge the correct rate for all licenses during 2021, resulting in potential underpayments of \$64,100.
- The Board did not have contracts with three vendors providing professional services during calendar year 2021. These vendors who provided accounting, legal, and continuing education auditing services were paid \$2,749, \$20,748, and \$7,500, respectively, for calendar year 2021 totaling \$30,997.

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What We Found (Cont.)

- For the second consecutive year, the Board does not have written policies and procedures for some of its primary financial and business functions, including purchasing, disbursements, receipts/collections, contracting, ethics, and disaster recovery/business continuity. The Board has limited written policies and procedures for budgeting and travel/expense reimbursement.
- For the second consecutive year, the Board did not maintain sufficient supporting documentation of the Board's calendar year 2021 budget, including the formal adoption and approval of the budget in the Board's meeting minutes. Also, budget information in the Division of Administration's boards and commissions database does not agree to the Board's actual working budget.
- We followed up on the status of prior-report findings and determined that management has resolved the prior report findings related to Insufficient Payroll Records, Potential Prohibited Payment to Employee, Untimely Payroll Tax Filings, Noncompliance with Sexual Harassment Laws and Regulations, and Required Ethics Training Not Completed.