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Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Year Ended June 30, 2022

To the Board of Directors of Louisiana State Board of Private Investigator Examiners and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below related to the Louisiana State Board of Private Investigator Examiners internal controls and compliance with certain laws and regulations for the fiscal period July 1, 2021 through June 30, 2022. Louisiana State Board of Private Investigator Examiners management is responsible for its financial records and establishing internal controls to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds.

The Louisiana State Board of Private Investigator Examiners has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the controls that the Louisiana State Board of Private Investigator Examiners uses to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories, as applicable:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law or state purchasing rules and regulations, as applicable to the entity; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving.
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued).
 - e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
 - f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).
 - h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (2) documentation requirements, (3) time-frame in which requests must be submitted and (4) required approvers.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees annually attest through signature verification that they have read the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

This entity does not have any debt.

The board does not have written policies and procedures that address financial reporting, they use the policies and procedures established by the State of Louisiana. These procedures are considered by the board sufficient for their operations.

- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The agency has an unwritten disaster recovery policy that it managed through their IT service and covers all six points indicated above.

Annual Fiscal Report (AFR)

- 2. Obtain the financial statements from the AFR submitted to the Division of Administration's (DOA) Office of Statewide Reporting and Accounting Policy for the current and prior periods. Perform analytical procedures comparing current and prior period amounts, by line item. Report any variances of 10% or greater for line items that are 10% or more of the respective total assets/deferred outflows of resources, liabilities/deferred inflows of resources, net position, revenues, or expenses, and management's explanation of the variance.

There were variances that were greater than 10% on the following:

Total assets declined by \$42,907 or 13% from a decline of license income of \$13,400 and an increase of operating expenses and professional service fees.

Total outflows of resources decreased by \$87,236 or 57% and total inflows of resources increased by \$32,671 or 92% from actuary adjustment to proportionate share determination.

Total liabilities increased by \$72,522 or 18.77% from actuary adjustment to OPEB and net pension liabilities.

Net position decreased by \$85,297 from a decline of license fees of \$13,400, an increase of operating expense, professional services fees and an adjustment to OPEB and pension expense of \$36798 as determined by the actuary.

Board Meetings/Minutes

- 3. Obtain and inspect the board minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

The board had four meetings during the year as required and a quorum was observed for each meeting.

- b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.

There is reference in the minutes that the board is approving a financial report; however, there is no mention if part of that report included monthly budget-to-actual comparisons.

- c) Access the Entity's online information included in the DOA's boards and commissions database (<https://wwwcfprd.doa.louisiana.gov/boardsandcommissions/home.cfm>) and observe that the Entity submitted board meeting minutes for all meetings during the fiscal period.

All of the meetings are posted to the DOA's database.

Bank Reconciliations

4. Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. For each of the bank accounts in the listing provided by management, obtain bank statements and reconciliations for all months in the fiscal period and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

There is evidence that all but two of the bank reconciliations were prepared within 2 months of the related statement closing date.
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);

Bank reconciliations had evidence that a member of management other than the employees that handle cash/receipts, post ledgers, or issue checks has reviewed the bank reconciliations
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months at the statement closing date; and

There are three bank accounts. Two of these do not have any items that are older than 6 months while the operating account does have 4 transactions that total \$630.57 that are older than 6 months and should be reviewed
 - d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

The reconciled balance for the final month agrees with the general ledger balance.

Receipts/Collections

5. Obtain and inspect written policies and procedures relating to employees job duties (if no written policies or procedures, inquire of employees about their job duties), and observe that job duties for collections are properly segregated such that:
 - a) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts or license applications received) to the deposit.

The employee responsible for collections is not the same employee that prepares the bank deposit; however, the employee that is responsible for collecting fees is the same individual that makes the deposits. To mediate this lack of separation of duties, an outsourced bookkeeping firm reconciles the collection documents.
 - b) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

The employee that handles collections does not post the collections to the general ledger.
 - c) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source are not responsible for collecting cash, unless another employee verifies the reconciliation.

An outsourced bookkeeping firm reconciles collections to the general ledger while an employee collects these deposits.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

The agency does not handle cash and does not have an insurance policy covering employee theft.
7. Randomly select 5 deposit dates for each of the bank accounts (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 5 deposits for each bank account and:

- a) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

There are no other documents other than the deposit slip.

- b) Trace the deposit slip total to the actual deposit per the bank statement.

The deposit slip agrees with the actual deposit per the bank statement.

- c) Observe that the deposit was made within one business day of collection (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

I was unable to make this determination, the agency does not document when the check is received.

- a) Trace the actual deposit per the bank statement to the general ledger.

Each of the deposits selected agree with the posting to the general ledger.

8. Obtain and inspect written policies and procedures (if no written policies and procedures, inquire to management) and observe that there is a process performed to determine completeness of all collections, including electronic transfers, for each revenue source (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued) by a person who is not responsible for collections.

Management has an unwritten policy of the procedures used to determine the completeness of all collections.

9. For licensing boards, obtain a list of initial and renewal licenses granted during the period from management and management's representation that the listing is complete. Randomly select 10 individual applicants from the listing and obtain the supporting documentation (e.g. application, copy of check) from management and:

- a) Observe that the fee paid for license was the appropriate fee based on the applicable fee schedule established by the board or statute.

The fees paid for the selected licenses was the established fee by statute.

- b) If a penalty was assessed (e.g. late fee), observe that the penalty was assessed and collected in accordance with the board's policies.

There were no license selected that were assessed penalties.

10. For licensing boards, obtain and inspect the board's written policies and procedures for granting licenses (if no written policies and procedures, inquire to management) and observe that there is a process performed to ensure licensees meet the licensure requirements established by the board or statute, as applicable. For the 10 individual applicants selected in the previous step that were granted initial or renewal licenses during the period, request the supporting documentation (e.g. licensee file) from management and:

- a) Observe that the board followed the established process to issue or renew the license.

The board followed the established process to issues or renew licenses.

- b) Observe the documentation contains evidence that the licensee meets or continues to meet (if renewal) the licensure requirements established by the board or statute, as applicable.

The documentation contains evidence that the licensee meets or continues to meet the licensure requirements established by the board and statute, where applicable.

- c) Observe that the license was granted or approved by the board or the designated board member(s), as applicable.

The board approves all of the initial licenses except for Apprentice, individual or journeyman as long as there are no complications. If there are complications this initial license go to the board for approval.

11. For levee districts, obtain independent confirmation of the tax amounts received from the appropriate parish Sherriff's offices. Observe that the confirmed amount agrees to the amount deposited by levee district.

Not Applicable

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

12. Obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employees job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
There were two employees involved in the initial purchase request and placing the order with a different employee approving the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
The employee that processes the vendor invoice does not approve the payment.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
The same employee processes the payment, adds/modifies vendor files, and reviews changes to vendor files. There are only two full time employees besides the executive director. Segregation of these duties is not considered feasible due to the limited number of employees.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
The employee that signed the checks gives the signed checks to an employee that will mail the payment and is also responsible for processing the payment before signing.
13. Obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements which are addressed in separate sections below) and obtain management's representation that the population is complete. Randomly select 5 disbursements, obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each transaction and:
- a) Observe that the disbursement matched the related original invoice/billing statement.
Disbursements matched the related original invoice.
 - b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #12, as applicable.
There was documentation of segregation of duties as tested in #12 above.

Credit Cards/Debit Cards/Fuel Cards/P-Cards-Not Applicable

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete. Randomly select 2 monthly statements or combined statements for each card (for a debit card, randomly select 2 monthly bank statements), obtain supporting documentation, and:
- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g. original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
15. Obtain supporting documentation for all transactions included on the monthly statements or combined statements selected in #14 above. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

16. Obtain from management a listing of all travel and travel-related expense reimbursements paid to employees and board members during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana in PPM49 (<https://www.doa.la.gov/pages/osp/travel/TravelPolicy.aspx>) or the U.S. General Services Administration (www.gsa.gov).

Each of the reimbursements used the per diem rate established in PPM49.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

There were no reimbursements for actual cost.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

One of the five reimbursements did not have the business purpose documented. There were no meal charges selected.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Each reimbursement was reviewed and approved, in writing, by someone other than the person receiving the reimbursement.

Contracts

17. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Management gave me a list of three contracts for professional services and a lease.

- a) Observe that the contract was bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

None of the contracts required to have a bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid law.

- b) Observe that the contract was approved by the governing body/board, if required by policy.

Each of the contracts were approved by the board.

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.

None of the contract were amended.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

An invoice was selected from each of the 3 contracts and the related payment agreed with the terms and conditions of the contract.

Payroll and Personnel

18. Obtain a listing of employees employed during the fiscal period, and management's representation that the listing is complete. Randomly select 5 employees (or select all employees if less than 5), obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A list of employees and their related salaries was obtained from management.

19. Randomly select 2 pay periods during the fiscal period. For the employees selected under #18 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees documented their daily attendance and leave (e.g., vacation, sick, compensatory).

All full-time employees have documentation of their daily attendance and leave. The part-time employee has documentation of their attendance and does not obtain leave.

- b) Observe that supervisors approved the attendance and leave of the selected employees.

The supervisor did approve the attendance record.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Leave accrued or taken is reflected in the cumulative leave records.

20. Obtain a listing of those employees that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select 2 employees, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees' cumulative leave records, and agree the pay rates to the employees' authorized pay rates in the employees' personnel files.

There were no terminated employees during the year.

21. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Management has informed me that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid and the associated forms have been filed by the required deadlines.

Ethics

22. Using the 5 randomly selected employees from procedure #18 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee completed one hour of ethics training during the fiscal period.

Documentation demonstrated each employee completed one hour of ethics training during the fiscal period.

- b) Observe that the documentation demonstrates each employee attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Best practices recommend the employees sign a verification that they have read the ethics policy. This agency does not have the employees sign a verification and rely on the ethic certificate to indicate the employee has read the ethics policy.

23. Obtain a listing of board members from management. Randomly select 5 board members and observe documentation to demonstrate that required annual ethics training was completed.

The selected board members had documentation to demonstrate the required ethics training was completed.

Budget

24. Obtain a copy of the legally adopted budget, including all amendments, and the board minutes. Observe the minutes contain approval of the budget and amendments.

The original board approved adopted budget was obtained. There was no amended budget.

25. Compare the total revenues and total expenditures of the final budget to actual total revenues and total expenditures on the financial statements or AFR. Report variances of 10% or greater.

There was a decline in revenue of \$31,409 or 12.77% when comparing the total revenues per the budget to the AFR. Management has informed me this decline is from a decline of licenses being issued.

26. Inquire of management whether the entity has updated its budget information in the DOA's boards and commissions database referred to in #3 above for the current fiscal period (i.e. period covered in these procedures). Access the online database and obtain the budget information for the current fiscal period. Observe that the budget information contained in the database agrees to the budget adopted by the entity's board.

Management has informed me they are submitting the budget on the DOA's boards and commissions database. The budget information regarding revenue agrees; however, the expenditures on the approved budget are \$34,840 more indicated on the DOA database.

Debt Service-Not Applicable

27. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

28. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Sexual Harassment

29. Obtain and inspect the entity's written sexual harassment policies and procedures and observe that they address all requirements of R.S. 42:342-344, including agency responsibilities and prohibitions; annual employee training; and annual reporting requirements.

The entity's written sexual harassment policy and procedures address all of the requirements of R.S. 42:342-344.

30. Obtain a listing of employees/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/board member completed at least one hour of sexual harassment training during the calendar year.

Each full-time employee and board members selected had documentation of their sexual harassment training, the part-time employee did not take the training course.

31. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity premises if the entity does not have a website).

The entity has posted its sexual harassment policy and complaint in a conspicuous location on the entity's premises. However, the policy is not posted on the website. Management is going to have their website tech firm place this information on the site and should be on there within a couple of days from the date of this report.

32. Obtain the Entity annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344.

The entity filed the sexual harassment report for the current fiscal year before February 1.

Other

33. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

There have been no reports of misappropriation of public funds.

34. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds. This notice is available for download or print at www.la.gov/hotline.

The entity has posted on its premises and website the reporting of misappropriation, fraud, waste, or waste of public funds.

Corrective Action

35. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

I am engaged by Louisiana State Board of Private Investigator Examiners to perform this agreed-upon procedures engagement and conducted this engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. An agreed-upon procedures engagement involves the practitioner performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting findings based on the procedures performed. I am not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Louisiana State Board of Private Investigator Examiners internal controls and compliance with laws and regulations. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

I am required to be independent of Louisiana State Board of Private Investigator Examiners and to meet my ethical responsibilities, in accordance with the relevant ethical requirements related to this agreed-upon procedures engagement.

This report is intended solely for the information and use of the Louisiana State Board of Private Investigator Examiners and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under R.S. 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Michael K Glover CPA
Michael K Glover APAC
October 20, 2022

Prior Year Exceptions

Exception 2021-01 – Bank reconciliation

Condition – Eight of the twelve bank reconciliations were performed after 2 months of the related statement date.

Update – There was evidence that the bank reconciliations were being performed within 2 months of the bank statement date/

Exception 2021-02 - General Ledger Bank Balance

Condition – The difference is interest that has been earned on the CD over the past years and not recorded.

Update – The bank reconciled balances agreed with the general ledger balance. This exception has been cleared.

Exception 2021-03 – Travel Reimbursements

Condition – The rate used to reimburse for mileage during the fiscal year was \$0.58 per mile.

Update – this has been corrected. Mileage was reimbursement at a rate greater than the PPM49 mileage rate of \$.57 per mile.

Exceptions 2021-04 – Ethics and Sexual Harassment Training

Condition – All public servants are required to have one hour training of both ethic and sexual harassment. A part-time employee of the agency did not obtain the required training. All other employees and board members had both of the training courses completed.

Update – The training courses have been taking by each employee.

Exceptions 2021-05 – Budget on DOA database

Condition – When comparing the budget adopted by the agency to the budget entered in the DOA database, the budgeted amounts did not agree.

Update – When comparing the adopted budget to the DOA database, the revenue balance agrees with the budget, however, the total expenses do not agree with the budget.

Exception 2021-06 – Other – Requirements of R.S. 24:523.1

Condition – This notice concerning the reporting of the misappropriation, fraud, waste or abuse of public funds is not posted on the premises or the website of this entity.

Update – To have this information posted on the premises and website as required. The information can be obtained from www.la.gov/hotline.