

# MICHAEL K. GLOVER

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Independent Accountant's Report On  
Applying Agreed-Upon Procedures

May 14, 2020

Board of Barber Examiners  
State of Louisiana  
Baton Rouge, Louisiana

I have performed the procedures enumerated below as they are a required part of the engagement. I am required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, I have marked "not applicable."

Management of the Board of Barber Examiners, a component unit of the State of Louisiana, is responsible for its financial records, establishing internal controls over financial reporting, and compliance with applicable laws and regulations. These procedures were agreed to by management of the Board of Barber Examiners and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about the Board of Barber Examiners compliance with certain laws and regulations during the year ended December 31, 2019.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I 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.

## ***Written Policies and Procedures***

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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.  
The policies and procedures address the preparation, adoption, monitoring and amending the budget.
  - b) ***Purchasing***, including (1) how purchases are initiated; (2) the preparation and approval process of purchase requisitions and purchase orders; (3) controls to ensure compliance with the public bid law or state purchasing rules and regulations; and (4) documentation required to be maintained for all bids and price quotes.  
Policy and procedures address all of the procedures indicated above
  - c) ***Disbursements***, including processing, reviewing, and approving.  
Policy and procedures address all of the procedures indicated above
  - d) ***Receipts***, 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.  
Policy and procedures address all of the procedures indicated above

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Policies and procedures address the payroll processing but do not address the reviewing or approving time and attendance records that include leave and overtime worked. These records are being approved by management.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) approval process, and (4) monitoring process.

Policy and procedures address all of the procedures indicated above

- 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, and (5) monitoring card usage.

N/A The agency does not use credit cards

- 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.

Policies and procedures address the allowable expenses, dollar thresholds by category of expense, documentation requirements and the required approvers but do not address the time-frame in which request must be submitted.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, and (3) system to monitor possible ethics violations.

Policies and procedure address ethics.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

N/A – The agency does not have any debt.

### **Annual Fiscal Report (AFR)**

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- 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.

Total assets have an increase of 10.14% as compared to the prior year from an increase in cash.

Deferred inflows and outflows both increased by 100% because the balance recorded in 2018 for each of these accounts was -0-.

Total liabilities increased by 13.10% over last year from an increase in the OPEB and net pension liability accounts balances. This increase also created an increase of expense by 21.86% over last year as well as a decrease in the net position by \$285,532 or 76%.

### **Board (or Finance Committee, if applicable)**

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- 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 is required to have a board meeting each quarter and there are minutes for each of these meetings.

- b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.
- If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, observe there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, observe that the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

The minutes do not indicate that management is reviewing the actual-to-actual budget comparison at any of the meetings.

- c) Access the entity's online information included in the DOA's boards and commissions database (<https://www.cfprd.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 board meetings except December of 2019 were posted to the boards and commissions database. The minutes are not posted to this database until after the boards approval. Due to the COVID 19 precautions, the board was not able to hold their March meeting which would include approving these minutes. As soon as the board can reconvene, and the minutes are approved, the December minutes will be posted to the database.

### ***Bank Reconciliations***

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4. Obtain a listing of bank accounts from management for the fiscal period and management's representation that the listing is complete.

A list of bank accounts was obtained from management. There is one operating account, a savings account and a CD.

5. 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 two months of the related statement closing date (e.g. initialed and dated, electronically logged);

There is a bank reconciliation prepared each month for the operating account by an outsourced account each quarter. The first month of each quarter the bank reconciliation were not prepared within the two months of the related bank statement, however, the other two were prepared within this time period. This is not considered an exception. With the reconciliations being prepared on a quarterly basis, the first month will not be prepared within a two month period from the date of the bank statement.

- b) Bank reconciliations include evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g. initialed and dated, electronically logged);

There is evidence that a member of management that does not handle cash, post ledger or issue checks has reviewed the bank reconciliation.

- 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 were no outstanding items over six months old at the statement closing date.

- d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

The reconciled balance for the final month agreed with the final month of the fiscal period and the balances of the savings account and CD agreed with the final month of the fiscal period bank statements.

### ***Collections***

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6. Obtain and inspect written policies and procedures relating to employee 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.

Due to the limited number of staff, the executive director receives the payments and makes the deposits to the bank. The outsourced accountant reconciles the deposit and bank account that is reviewed by a board member.

- b) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger, unless another employee/official is responsible for reconciling ledger postings to the deposit.

The individual that collects the payments is not the same individual that is posting the collections to the general ledger. This same individual then reconciles the ledger also post the deposits to the general ledger.

- c) The employee(s) responsible for reconciling cash collections to the general ledger by revenue source is not responsible for collecting cash, unless another employee/official verifies the reconciliation.

An outsourced accounting reconciles the cash collections to the general ledger by revenue source while another employee collects the cash.

7. Select the highest (dollar) week of cash collections from the general ledger or other accounting records (e.g. cash collection log, daily revenue reports, receipt book, etc.) during the fiscal period. Obtain supporting documentation for each deposit made during the selected week and:

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

Payments received from licensee are listed directly to the deposit slip and there is no other documentation while payments made using a credit card are listed and accompanied by the receipt that is received from the credit card company daily. This report agrees with the deposit slip.

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

The deposit slips agreed with the actual deposit that was recorded in the bank statement.

- 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 deposit is less than \$100).

Records are not maintained to be able to determine if payments received are deposited within one day of collection; however, credit card payments are usually deposited within two or three days of collections.

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

The amount of the deposit recorded in the general ledger agrees with the deposit recorded on the bank statement.

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.

Policies and procedures have included that there should be a proper segregation of duties regarding collections, approving and reconciling; however, there is only one employee that handles the receipts and disbursements of this entity. An outsourced accountant has been hired to assist in this policy of segregation of duties. This outsourced accounting determines the completeness of all collections while an employee is responsible for 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:

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

From the 10 licenses that were selected, the fees paid for the license was the appropriate fee established by statute.

- 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 penalties assessed on three of the licenses selected and assessed and collected in accordance with board's policies.

10. 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

#### **Credit Cards/Debit Cards/Fuel Cards/P-Cards – There are no credit cards**

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), 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.
12. Using the listing prepared by management, randomly select five cards (all cards should be selected if the entity has less than five) that were used during the fiscal period. Obtain the monthly statements, or combined statements with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) 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, by someone other than the authorized card holder.
  - b) Observe that finance charges and/or late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, obtain supporting documentation for all transactions included on the monthly statements or combined statements for each of the five cards selected (i.e. each of the five cards should have one month of transactions subject to testing).
- a) For each transaction, observe that the transaction is supported by:
    - An original itemized receipt (i.e., identifies precisely what was purchased)
    - Written documentation of the business/public purpose.
    - Documentation of the individuals participating in meals (for meal charges only).
    - Other documentation that may be required by written policy (e.g., purchase order, written authorization.)
  - b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law or Louisiana Procurement Code (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes), as applicable, and report any exceptions.
  - c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

#### **Travel and Travel-Related Expense Reimbursement**

14. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

This list was obtained from management

15. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the state's travel rules and regulations (i.e. PPM 49) and report any rates that exceed the rates established by PPM49. Note: Report rates that exceed those established in PPM49 even if the entity has the legal authorization to establish its own rates.

The entity uses the established PPM49 rates for reimbursement and there were no rates paid that exceeded those amounts.

16. Using the listing or general ledger from #14 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Observe that each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, observe that each expense was reimbursed in accordance with the rates provided in PPM 49 rates (#15 above).

Each expense observed reimbursed was in accordance with the PPM rates.

- b) Observe that each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

Each expense that was not being made using the per diem rates had original itemized receipt to identify the purchase and its business purpose.

- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

No meals were included in the reimbursements selected.

- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

No other documentation was required for the travel expenses that were observed.

- c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

The travel expense reviewed were in compliance with Article 7, Section 14 of the Louisiana Constitution.

- d) Observe the travel reimbursement request exceeding \$25.00 was submitted within 30 days following the travel in accordance with PPM 49.

These travel reimbursement were submitted within 30 days following the travel period.

- e) 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-There were no contracts for the entity***

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17. Obtain a listing of all agreements/contracts for professional services, materials, and supplies, leases, and construction activities that were in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

18. Using the listing above, randomly select the five contract "vendors" that were paid during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner or the Louisiana Legislative Auditor). Obtain the related contracts and paid invoices and:
- Observe that there is a formal/written contract that supports the services arrangement and the amount paid.
  - Observe that the contract was bid in accordance with the Louisiana Public Bid Law or Louisiana Procurement Code (e.g. solicited quotes or bids, advertised), if required by law.
  - Observe that the contract was approved by the board, evidenced by board minutes or other contract documents, if required by policy.
  - If the contract was amended, observe that the original contract terms provided for such an amendment.
  - Select the largest payment from each of the five 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.

### ***Payroll and Personnel***

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19. Obtain a listing of employees with their actual salaries paid during the period, and obtain management's representation that the listing is complete. Randomly select five employees, obtain their personnel files, and
- Agree actual paid salaries to the authorized salaries/pay rates in the personnel file.  
The actual rate paid to employees was the authorized rate.
  - Review changes made to hourly pay rates/salaries during the fiscal period and observe that those changes were approved in writing and in accordance with written policy.  
Changes that were made during the year to increase the hourly pay rate were approved in writing and in accordance with written policy.
20. Obtain attendance and leave records and randomly select one pay period during the fiscal period in which leave has been taken by at least one employee, and:
- Observe that all selected employees documented their daily attendance and leave (e.g., vacation, sick, compensatory).  
Each employee selected had documentation of their daily attendance and leave.
  - Observe that supervisors approved, electronically or in writing, the attendance and leave of the selected employees.  
The supervisors did approve the attendance and leave of the selected employees.
  - Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.  
Leave records observed documents the leave accrued and taken during the pay period and reflect the entity's cumulative leave time.
21. Obtain from management a list of those employees that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee cumulative leave records, and agree the pay rates to the employees' authorized pay rates in the employees' personnel files.  
There were no terminated employees.
22. 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 the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums and workers' compensation premiums have been paid and all associated form have been filed by the required deadlines

***Non-Payroll Disbursements – Other General***

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23. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter all for all other entity disbursements that are not addressed in the sections above (credit card/debit card/travel card/P-card, travel and expense reimbursement, and contracts). Obtain management's representation that the listing or general ledger population is complete.

A general ledger that included all disbursements was obtained from management.

24. Using the listing or general ledger from #23 above, randomly select five disbursements. Obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each disbursement. For each of the five disbursements selected:

- a) Observe that each expense is supported by:

- An original itemized receipt or invoice that identifies precisely what was purchased.

Original itemized receipts and/or invoices identified the purchase.

- Documentation of the business/public purpose

The business purpose was documented on the receipt.

- Other documentation as may be required by written policy.

There is no other documentation requirement.

- b) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. purchases for items for personal use without a business/public purpose). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

This entity gave 4 employees a \$50 gift certificate for a total amount of \$200 which is a violation of Article 7, Section 14 of the Louisiana Constitution that prohibits donations and/or bonuses to be distributed to employees.

- c) Observe that each expense and related documentation was reviewed and approved, in writing, by someone other than the person who initiated the purchase.

All of the documents had written approval that the Executive Director approved the purchase; however, the Executive director also made the purchase. There was no other written documentation on the receipts indicating they were approved by any one else. However, a board member has given me a statement that she has reviewed each document but failed to place her signature on them to document her review. The board member has indicated that her initials will be the documents from this time on. Exception considered mitigated.

***Ethics***

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25. Using the five selected employees from procedure #19 under "Payroll and Personnel" above, obtain ethics compliance documentation from management, and observe that the documentation demonstrates each employee completed one hour of ethics training during the fiscal period.

The five selected employees had documentation that they complied with the ethics requirements for the fiscal year

26. Obtain a listing of board members from management. Randomly select five of the board members and observe whether the entity maintained documentation to demonstrate that required annual ethics training was completed.

The five board members observed also had the documentation that they complied with the ethics requirements for the fiscal year.



### ***Budget***

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27. Obtain a copy of the legally adopted budget and all amendments.

The original budget was obtained, there were no amendments.

28. Trace the budget adoption and amendments to the minute book.

The budget was approved by the board December 2018

29. 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.

After the comparing the revenues and total expenditures of the final budget, no variances were greater than 10%.

30. 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.

The budget is recorded on the DOA website but the amounts shown on the approved budget are not the same as the amounts posted to this site. Management is going to correct the amounts that are shown in the database. This is not considered an exception with the correction being made.

### ***Debt Service NA There is no debt***

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31. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and observe that State Bond Commission approval was obtained.

32. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and observe that the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

### ***Other***

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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.

Addressed above under Non-Payroll Disbursements no 24(b) are gift cards that were given to four employees that totaled \$200. This is considered a misappropriation of public funds. When the entity purchased these gift cards for their employees, they were not aware this purchase would be considered a misappropriation of public funds and have not reported this purchase to the legislative auditor or to the district attorney. This exception is addressed below under Non-payroll disbursements.

34. Inquire of management whether the entity contracted for audit or attest services other than these agreed-upon procedures during the current period. Report the type of audit or attest service (i.e. audit, review, agreed-upon procedures, etc.) contracted by management and the purpose or requirement for the additional audit or attest service.

The agency did not contract for an audit or attest services other than these agreed-upon procedure during the current year.

**Corrective Action**

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

**2019-01 Board – Budget-to-Actual report**

**Criteria** – A procedure for the agreed-upon procedures report is to review the budget-to-actual comparisons to show that the Board was addressing any deficit spending that might occur during the year.

**Condition** – There was not documentation in the minutes that the board reviewed the budget-to-actual report at any of the meetings during the year.

**Recommendation** – The board should review the comparison report of the budget-to-actual and document there approval and/or recommendations.

**Views of responsible official** – We agree with this exception and the board will review the comparison report of the budget-to-actual and document their approval and/or recommendations at each meeting.

**2019-02 Non-Payroll Disbursements**

**Criteria** – The procedure is to determine if the requirements of Article 7, Section 14 of the Louisiana Constitution that prohibits any loan, pledge, or donation of funds, etc.

**Condition** – From the disbursements selected, there was a receipt that purchased 4 gift cards for employees. This is considered a donation and when included on the employee pay check, considered a bonus.

**Recommendation** – Bonuses or donations should not be distributed to any government employee. If there ever arises a question regarding whether or not a transaction is within the Louisiana Constitution you might want to consider contacting either the Legislative Auditors office of the Attorney General office.

**Views of responsible official** – We will not distribute gift card any longer. Before we made this purchase, we contacted the Ethics Administration and they did not see a problem with the transaction; however, from this day forward, we will contact only the Legislative Auditors or the Attorney General's office when needing advice.

**Prior Year Exceptions - None**

I am not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the procedures performed and the results of those procedures to assist the users in assessing certain controls and management's assertions about compliance with laws and regulations, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Michael K Glover APAC  
Michael K Glover

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_ Michael K Glover APAC \_\_\_\_\_ (CPA Firm Name)  
\_\_\_\_\_ 9437 Brookline Ave \_\_\_\_\_ (CPA Firm Address)  
\_\_\_\_\_ Baton Rouge, LA 70809 \_\_\_\_\_ (City, State Zip)

In connection with your engagement, to apply agreed-upon procedures to the control and compliance matters identified below, as of 5/7/20 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [] No [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [] No [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.  
Yes  No

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.  
Yes  No

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.  
Yes  No

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.  
Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.  
Yes  No

We have evaluated our compliance with these laws and regulations prior to making these representations.  
Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.  
Yes  No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.  
Yes  No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.  
Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.  
Yes  No

The previous responses have been made to the best of our belief and knowledge.

\_\_\_\_\_ Secretary \_\_\_\_\_ Date

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LOCUSIGNED BY:  
**REBELLA VILLENEUVE**  
E58D84C0C3774AB

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date \_\_\_\_\_  
\_\_\_\_\_  
President \_\_\_\_\_ Date \_\_\_\_\_



\_\_\_\_\_ Treasurer \_\_\_\_\_ Date

\_\_\_\_\_ President \_\_\_\_\_ Date

X *Alton Brown* 5/11/20

independent practitioners or consultants or other persons engaged in the business of the organization