

**Louisiana State Board of
Examiners of Psychologists**

Baton Rouge, Louisiana

Year Ended June 30, 2018

Agreed-Upon Procedures

William D. Mercer, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

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WILLIAM D. MERCER, CPA

A PROFESSIONAL ACCOUNTING
CORPORATION

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Members of the Board and the Louisiana Legislative Auditor
Louisiana State Board of Examiners of Psychologists,
Louisiana Department of Health, 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 Louisiana State Board of Examiners of Psychologists, 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 Louisiana State Board of Examiners of Psychologists and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about the Louisiana State Board of Examiners of Psychologists' compliance with certain laws and regulations during the year ended June 30, 2018.

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

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

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- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) approval process, and (4) 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, and (5) monitoring card usage
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, (4) timeframe in which requests must be submitted, and (5) required approvers
- 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
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Written policies and procedures were reviewed without exception.

Annual Fiscal Report (AFR)

2. Obtain the financial statements from the AFR submitted to the Division of Administration's (DOA) Office of Stateside 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.

Variances meeting stated criteria, and management's explanations for these variances, are as follows:

- *Cash and cash equivalents increased by \$ 33,731 primarily due to budgetary cuts made in order to offset the increased legal expenses incurred in the prior fiscal year ended June 30, 2017 and to rebuild the Board's net position*
- *Pension related deferred outflows of resources decreased by \$ 31,202 due to employee layoff.*
- *Accounts payable for operating services decreased by \$ 61,242 due to decreased legal services utilized in the fiscal year ended June 30, 2018. The Board did not have litigation to address as it did in the prior fiscal year.*
- *Net OPEB obligation increased by \$ 83,260 due to the requirement by the state to report amounts stated in GASB Statement 75, which calculates the OPEB liability by agency.*
- *Net pension liability decreased by \$ 27,524 due to employee layoff.*
- *Administrative expenses decreased by \$ 127,995 due primarily to budgetary cuts, including employee layoff, cuts to travel and reimbursements, and decreased legal expenses.*

Board (or Finance Committee, if applicable)

3. Obtain and inspect the board minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent documentation 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.
 - 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.
 - 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.

Board minutes were reviewed for the current period, no exceptions were noted.

Bank Reconciliations

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

A listing of all bank accounts was obtained from management. The Board has one checking account and one savings account.

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 included evidence that they were prepared within two months of the related statement closing date (e.g. initialed and dated, electronically logged);
 - 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);
 - 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
 - d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

Bank statements and bank reconciliations for each month of the current fiscal period were obtained. Reconciliations were prepared monthly for both accounts. Reconciliations were prepared by the Executive Director and reviewed by a Board member for the months of July 2017 through April 2018. Reconciliations were prepared by the Board's outside CPA and reviewed by the Executive Director and a Board member for the months of May 2018 through June 2018. At June 30, 2017, no reconciling items were over six months outstanding. The reconciled balances of both accounts agreed to the general ledger as of June 30, 2018.

Collections

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

The entity had two employees during most the period of review. One of those employees was the Executive Director, and the other was a student worker utilized during the period of license renewal only. A third employee, who served as administrative assistant, was released shortly after the period began. Collections, if any, are made by the Director, who also records transactions and reconciles the bank accounts. Compensating controls include review and approval of bank reconciliations by the Board chair, as well as minimal review of books by outside accountant.

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

For the week selected, all collections were made by online payments, so no deposit records were available. Deposits were traced from accounting records to the bank statement without exception

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.

No specific process for this has been established. The Board reviews monthly financial statements and information related to receivables and revenues at its meetings.

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

Examined a random sample of licenses, using a random number generator for determination of which license numbers to examine, to determine that appropriate license fees were paid. Additional license payments were examined to ensure that fees for provisional licensure and paper processing fees were appropriately charged and collected. No exceptions were noted.

10. For levee districts, obtain independent confirmation of the tax amounts received from the appropriate parish Sheriff'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

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.

For the period under review, the Board had one purchase card issued through a local credit union.

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.

Selected the largest month of purchases for the one purchase card available and examined the statement for that card. The statement for the card was examined and approved by the Board chair.

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 (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) 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.

Original receipts and invoices were examined for all charges listed on the selected statement. Documentation of business purpose and individuals participating in Board meetings, which included meals, were examined. No exceptions were noted.

Travel and 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.

For the period under review, the Board did not provide any travel or related expense reimbursements to employees or Board members. All travel costs were paid directly with a credit card.

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 Board reimburses travel and related expenses in accordance with state rules and regulations.

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 PPM49 rates (#15 above).
 - 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.]
 - Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).
 - Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)
 - 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.
 - d) Observe the travel reimbursement exceeding \$25.00 was submitted within 30 days following the travel in accordance with PPM49.
 - e) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Not applicable, as no such reimbursements were made during the period.

Contracts

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.

The entity's accounting records were reviewed for the period under examination to identify individuals or businesses being paid for contract service.

18. Using the listing above, randomly select 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:
- a) Observe that there is a formal/written contract that supports the services arrangement and the amount paid.
 - b) Observe that the contract was bid in accordance with the Louisiana Public Bid Law or Procurement Code (e.g., solicited quotes or bids, advertised), if required by law.
 - c) Observe that the contract was approved by the board, evidenced by board minutes or other contract documents, if required by policy.
 - d) If the contract was amended, observe that the original contract terms provided for such an amendment.
 - e) 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.

Written contracts for each of the selected vendors were examined. The entity solicited quotes for each contract. One vendor contract selected was amended during the year, and such amendment was approved by the Board in a regular meeting. Selected payments for each vendor contract were reviewed, and all expenditures complied with the applicable contract terms and conditions. No exceptions were noted.

Payroll and Personnel

19. Obtain a listing of employees with their actual paid during the period, and obtain management’s representation that the listing is complete. Randomly select five employees, obtain their personnel files, and
- a) Agree actual paid salaries to the authorized salaries/pay rates in the personnel file.
 - b) 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.

For the period, the Board had three employees—the Executive Director, an administrative assistant, and a student worker to assist during the license renewal period. The Board’s accounting records were reviewed for the fiscal period to determine the amount of compensation paid to each employee. The compensation amounts were traced back to personnel files without exception. During the year under examination, no changes were made to pay rates or salaries for any employee.

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:
 - a) Observe that all selected employees documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observe that supervisors approved, electronically or in writing, the attendance and leave of the selected employees.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Examined attendance and leave records for all employees as noted. The attendance and leave records for the Director were reviewed and approved by the Board chair, and the attendance and leave records for the other employees were reviewed and approved by the Director. Attendance records for the period under review also included amounts of leave earned, taken, and balance available for each employee.

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 using in management's termination payment calculations, agree the hours to the employee cumulative leave records, and agree the pay rates to the employee's authorized pay rates in the employee's personnel files.

During the period, one administrative assistant was terminated. The termination payment for this employee was examined for proper calculation as noted above. No exceptions were noted.

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 represents that all payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums were paid, and all required payroll tax returns and forms have been filed in a timely manner.

Non-Payroll Disbursements – Other General

23. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter 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.

The Board's accounting records and general ledger were obtained to determine other disbursements as noted in this procedure.

24. Using the disbursement population 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.
 - Documentation of the business/public purpose.
 - Other documentation as may be required by written policy
 - 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 of 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.
 - c) Observe that each expense and related documentation was reviewed and approved, in writing, by someone other than the person who initiated the purchase.

Five disbursements were examined as noted without exception. All disbursements were accompanied by original receipts or invoices and documentation of business purpose. For each of the disbursements examined, the Board chair reviewed and approved the expense and also signed the check.

Ethics

25. Using the five randomly selected employees/officials 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.

For the Executive Director and the student worker, the Louisiana Ethics Administration Program website was utilized to determine employee compliance with this requirement. The administrative assistant employee was terminated shortly after the fiscal period began, so the ethics training was not completed during the fiscal period. This employee previously completed the ethics training in January 2017.

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.

For all members of the board, the Louisiana Ethics Administration Program website was utilized to determine board member compliance with this requirement. No exceptions were noted.

Budget

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

I obtained a copy of the legally adopted budget and the one amendment made thereto without exception.

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

The adoption of the original budget and the amendment to the original budget were traced to board minutes without exception.

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.

Compared total revenue and total expenditures of the final budget to actual total revenue and total expenditures on the AFR. No variances of 10% or greater were noted.

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.

Amended budget was traced to the online. Information contained in the "Means of Financing Detail of Self-Generated Revenue" were different as follows:

Description	Amount per amended budget	Amount per database
License fees	\$256,420	\$259,645
Examination fees	\$17,700	\$15,100
Other	\$21,488	\$20,718

No other exceptions were noted.

Debt Service

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

Not applicable, as the Board did not issue debt during the fiscal period.

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.

Not applicable, as the Board did not have any outstanding debt during the fiscal period

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.

No misappropriations of public funds or assets were known or reported by the entity during the fiscal period

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.

During the fiscal period, the entity contracted for accounting services with two outside CPA firms. One firm prepared monthly financial statements for Board use and review, and the other firm assisted in closing the books and preparation of the Annual Fiscal Report (AFR) for the fiscal period.

Corrective Action

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

Budget

Exception noted: Comparison of certain budgetary information listed in the DOA database did not correspond to amounts noted in the amended budget adopted by the Board.

Management response: The last budget formally adopted and reported to the proper oversight committees contained several revisions. In an email dated May 17, 2018, the Board's accountant affirmed that the amendments were updated on the boards and commissions database. The Executive Director also reviewed the amended sections, but at the time did catch the discrepancy in the database section "Means of Financing Detail Self-Generated Revenue" which reported Licensing Fee at \$259,645, Examination Fees at \$15,100, and Other at \$20,718. This information was properly updated in the Summary Statement of Actual Budgeted Means of Financing for Years Shown. Therefore, management believes this section was not updated due to oversight, typographical error, or a failure to properly save the information, as all other amendments were updated timely. The corrections have been submitted as of this response.

I was 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.

William J. Mizell, CPA (APAC)

Baton Rouge, Louisiana
September 28, 2018

LOUISIANA STATE BOARD OF
EXAMINERS OF PSYCHOLOGISTS
Baton Rouge, Louisiana

SCHEDULE OF PRIOR EXCEPTIONS

The prior agreed-upon procedures report for the year ended June 30, 2017, disclosed the following exceptions:

Bank reconciliations – At June 30, 2017, the entity had two checks that were outstanding for more than six months, and no research or other documentation was noted on these two items. Management agreed with the exception noted. As a result of the exception noted, the Executive Director contacted both payees (members of the Board) about the checks. Both payees elected to forego payment and a stop payment was issued on both checks. Management also noted its intent to establish a policy to address documentation of research of reconciling items that are over six months old as of the end of each fiscal period.

Ethics – For the period under review, one Board member did not obtain the required ethics training. Management agreed with the exception noted. The Board member in question had completed the required training in May 2016. The instance noted was considered to be an unintentional oversight on the Board member's part due to anticipation of the ending term, as the individual was no longer serving on the Board.