



# Report Highlights

## Louisiana Cemetery Board

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Audit Control # 80190100  
Financial Audit Services • June 2019

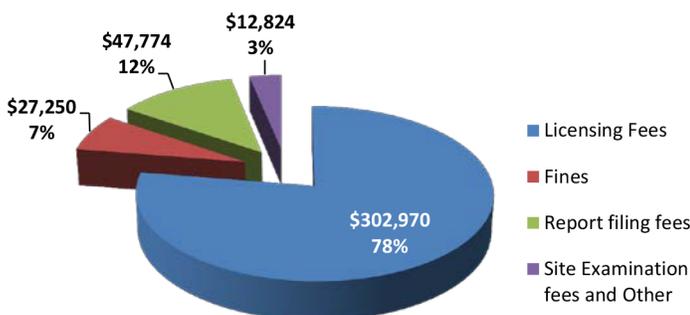
### Why We Conducted This Work

We conducted procedures at the Louisiana Cemetery Board (Board) to evaluate certain controls the Board uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period January 1, 2018, through December 31, 2018.

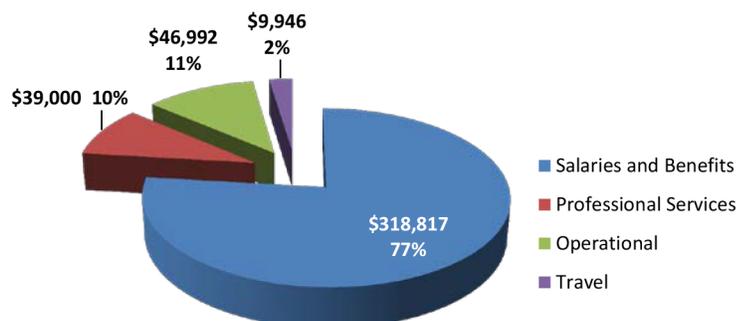
### What We Found

- The Board charged \$272 on the Board credit card for two lunches that appeared to have no public purpose.
- The Board did not obtain an approved contract for a vendor that was paid \$1,896 for providing information technology services during fiscal year 2018.
- The Board resolved the prior-report finding related to Inadequate Segregation of Duties.
- We evaluated the controls and transactions relating to cash, licensing fees, credit cards, travel expenses, contracts, payroll and personnel, budget, and other compliance areas, including ethics. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared the most current and prior-year financial activity to identify trends and obtained explanations from management for any significant variances that could potentially indicate areas of risk. The charts below show the Board’s revenues and expenses through December 31, 2018.

**Fiscal Year 2018 Revenues**  
Total: \$390,818



**Fiscal Year 2018 Expenses**  
Total: \$414,755



Source: Board General Ledger

View the full report, including management’s responses, at [www.lla.la.gov](http://www.lla.la.gov).