



Report Highlights

State Board of Certified Public Accountants of Louisiana

DARYL G. PURPERA,
CPA, CFE

Audit Control # 80180145
Financial Audit Services • October 2018

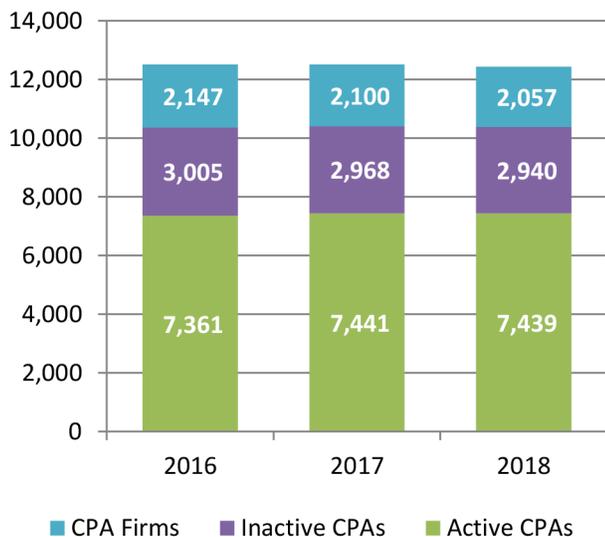
Why We Conducted This Audit

We conducted a financial statement audit of the State Board of Certified Public Accountants of Louisiana (Board) for the year ended June 30, 2018, to provide accountability over public funds.

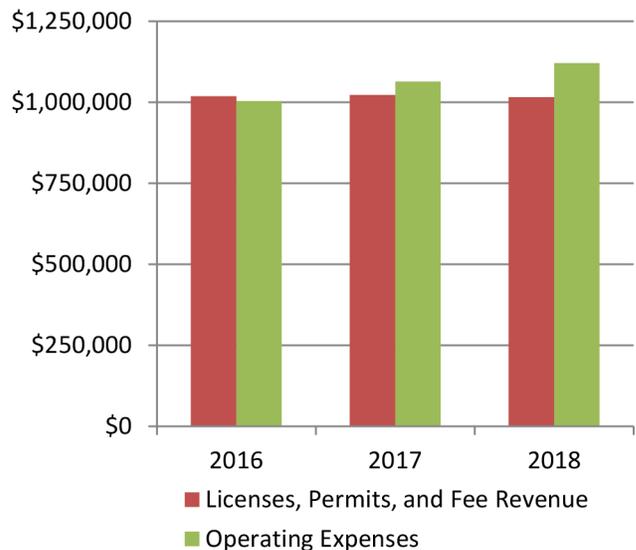
What We Found

- The Board’s financial statements, as adjusted, are fairly stated.
- We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses or instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.
- As shown in the charts below, the number of total credentials issued by the Board, and the resulting revenue from licenses, permits, and fees, has been fairly consistent over the last three fiscal years. Operating expenses increased in fiscal year 2018 mainly due to increases in state retirement expenses, furniture acquisitions, and software enhancements.

Credentials Issued, by Fiscal Year



Revenues and Expenses, by Fiscal Year



Note: For 2018, Retired CPAs are included with the Inactive CPAs

Sources: Fiscal Year 2016, 2017, and 2018 LLA Audit Reports

View the full report at www.la.gov.