



# Report Highlights

## Louisiana State Board of Medical Examiners

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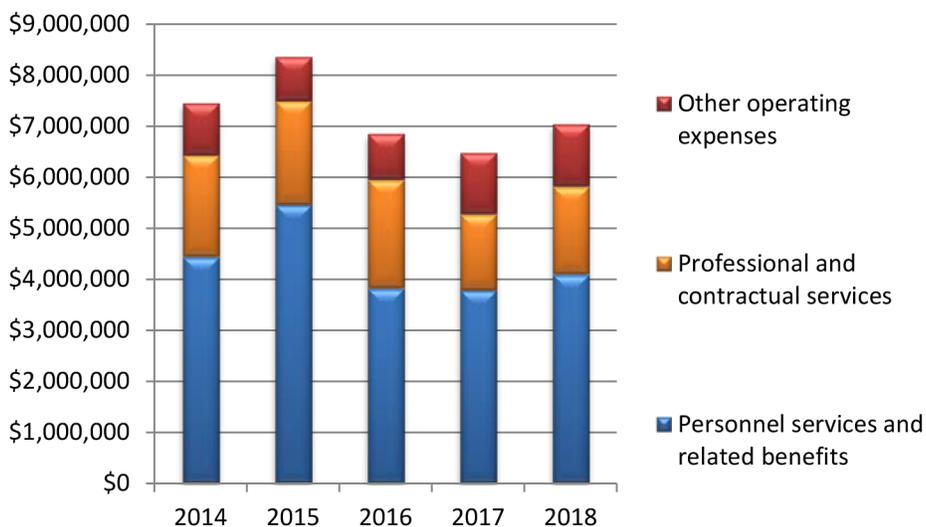
### Why We Conducted This Audit

We audited the financial statements of the Louisiana State Board of Medical Examiners (Board) as of and for year ended December 31, 2018, to provide accountability over public funds.

### What We Found

- The Board’s financial statements, as adjusted, are fairly stated for the year ended December 31, 2018.
- For the second consecutive year, late fees were not assessed for practitioners in five allied health care fields. The Board could have collected up to \$20,290 in 2018 had a late fee equal to the renewal amount, the maximum allowed by statute, been assessed for the approximate 206 allied health practitioners who failed to timely pay their license renewal fee.
- We identified 38 hotel room charges that exceeded the allowable rates by a total of \$1,975 and did not have the required justification supporting the Board’s attempts to obtain the best available rates in the area. In addition, 44 meals totaling \$1,218 were charged to the Board’s Controlled Billed Account (CBA), which is prohibited by the state’s CBA policy. We estimate that \$521 of these meals were in excess of the allowable meal rates.
- As shown in the chart below, the Board’s operating expenses increased 8% from 2017 to 2018, primarily due to increases in personnel services. Based on last five years, the Board’s annual operating expenses average \$7.2 million.

### Operating Expenses by Year



Source: Board’s financial statements

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