

STATE PLUMBING BOARD OF LOUISIANA

STATE OF LOUISIANA

Report on Agreed-Upon Procedures

For the year ended

June 30, 2019

MICHAEL K. GLOVER

CERTIFIED PUBLIC ACCOUNTANT
(A Professional Accounting Corporation)
9437 BROOKLINE
BATON ROUGE, LOUISIANA 70809
(225) 295-1860

Independent Accountant's Report On Applying Agreed-Upon Procedures

September 18, 2019

To the Board of Directors
State Plumbing Board of Louisiana
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 State Plumbing Board of Louisiana, 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 State Plumbing Board of Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about the State Plumbing Board of Louisiana compliance with certain laws and regulations during the year ended June 30, 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

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 budget is prepared in accordance with R.S. 39:1805
 - 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.

The policies and procedures of the entity do not include each of the procedures listed above.
 - c) ***Disbursements***, including processing, reviewing, and approving.

Each of the listed business functions is included in the written policies and procedures.
 - 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.

Each of the listed business functions is included in the written policies and procedures. The policies and procedures also include action to determine the completeness of all collections by each type of license.
 - e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Each of the listed business functions is included in the written policies and procedures.

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

The Board does not have any policies addressing contracts. All contracts regarding professional services are approved by the board.

- 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.

The entity has a credit card, a debit card and a fuel card; however, they have policies and procedures only for the debit card. Included in those procedures are policies and procedures addressing allowable business uses, documentation requirements, required approvers and monitoring the card usage.

Credit card purchases are limited to travel, meeting and vehicle maintenance expense where checks are not accepted.

- 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.

The board does not have their own policies for travel expenses; however, they do following rules and regulation included in the Louisiana Travel Guide.

- 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.

The Board follows the rules and regulations established by the Louisiana Code of Governmental Ethics.

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

The Board does not have any policies and procedures for debt service. They follow the guidelines of the State of Louisiana.

Annual Fiscal Report (AFR)

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.

There were variances greater than 10% for the following:

Total assets increased by 26.47% due to the increase of cash and cash equivalents and the increase of changes in net position.

Deferred inflows of resources increased by 185% due to the increase of the actuary balance of inflow of resources for OPEB and net pension calculation.

Total expenditures decreased by 25% due to a decrease of fees paid for professional services and general and administrative expense over the previous year.

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 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.

R.S. 39:1866E only require an annual meeting to occur in August of each year. This meeting did occur and there was a quorum at this meeting. The Board has elected to hold quarterly meetings and calls for special meeting when necessary. There was a quorum at each of the additional 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.

At each of the board meeting there is a financial report presented but there no mention if the financial report includes comparing the budget-to-actual. Before each of the board a meeting, a meeting with the financial committee is held that reviews the budget-to-actual and the findings of this meeting are being presented to the board meeting. The financial statements that are included with the minutes do not indicate any deficit spending for the board member to address.

- 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.

The entity's on line information only included the minutes on the DOA's board and commissions database.

Bank Reconciliations

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

This agency has only one bank 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 include evidence that they were prepared within two months of the related statement closing date (e.g. initialed and dated, electronically logged);

Management does have evidence that that bank reconciliations are being prepared within two months of the statement closing date.

- 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 who does not handle ledger posting or issue checks review each 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

It is not documented whether or not management is reviewing outstanding items that are more than 6 months old. There are also only 10 items that total to less than \$150. This is not considered an exception.

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

The final bank reconciliation balance agrees with the general ledger balance of June 30, 2019.

Collections

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.

There are no cash collections

- 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.

Not applicable

- 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.

Not applicable

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:

There was no cash collected during the year; however, the week of the highest deposit of checks and electronic payments was selected.

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

Deposit slips were traced to agencies system reports of deposit.

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

The actual deposit slip was traced to 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).

The agency does not maintain records of when the check that is to be deposited are received.

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

The actual deposit was traced to the posting in the general ledger.

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.

There are existing written documentation and procedures that are designed to determine completeness of all collections. These procedures are also performed by an individual that is not 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.

The fee paid for each of the licenses was the appropriate fee based on the applicable fee schedule 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 no penalties or late fees assessed on any of the licenses selected.

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

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.

A list of credit cards was obtained from management that include a credit card, bank debit card and a fuel card. This agency does not have a P-card.

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:

There are two credit cards included in the list. A monthly statement was obtained for each of these cards.

- 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.

There is evidence that the credit card and the fuel card are reviewed and approved by someone other than the authorized holder but the debit card is being reviewed by the same individual that has possession of the card.

- b) Observe that finance charges and/or late fees were not assessed on the selected statements.

There were no finance charges or late fees assessed.

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)

The original itemized receipt was used to support the transaction,

- Written documentation of the business/public purpose.

The business purpose was documented on the invoice.

- Documentation of the individuals participating in meals (for meal charges only).

Documentation of the individuals participating in the meal and the business purpose was indicated on the receipt.

- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

No other documentation was required.

- 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.

Each of the transactions observed were in compliance with the entity's written purchasing, disbursement policies. There were not transactions that had to comply with the bidding requirements with the Louisiana Public Bid Law or the Louisiana Procurement Code.

- 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.

None of the transactions were for donations, loans, or pledges of public credit as addressed in Article 7, Section 14 of the Louisiana Constitution

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.

The information was obtained from the general ledger.

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 state's travel rules and regulations. The reimbursements rates used did not exceed those established by PPM49.

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 of the reimbursed expenses were paid in accordance with written policy.

- 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.]

A receipt that identifies the purchase was not used, each of the items selected were paid at per diem rates..

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

The business purchase was documented.

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

No other documentation is required.

- 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.

None of the disbursement met the documentation requirements of 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.

Travel reimbursement requested were submitted within 30 days following the travel in accordance with PPM 49.

- 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

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.
- A list of contractors was obtained from the general ledger.
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:
- a) Observe that there is a formal/written contract that supports the services arrangement and the amount paid.
There are formal contracts that support the service arrangement and the amount paid.
 - b) 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.
There were no contracts that required a bid in accordance with the Louisiana Public Bid Law or Louisiana Procurement Code.
 - c) Observe that the contract was approved by the board, evidenced by board minutes or other contract documents, if required by policy.
The entity does not have a policy that required the contracts to be approved by the board.
 - d) If the contract was amended, observe that the original contract terms provided for such an amendment.
There were no amendments to the contracts.
 - 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.
The supporting invoice of the payment selected agreed with two of the contracts. The contract for legal services hourly rate was charged at the contracted fee, however, the rate of a paralegal was paid at \$15 per hour more than the contracted fee. In addition, the contract for accounting services did not indicate the hours worked nor was the hourly rate indicated on the invoice, without this information I was not able to determine if the services were charged at the contracted rate.

Payroll and Personnel

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
- a) Agree actual paid salaries to the authorized salaries/pay rates in the personnel file.
All five of the employees selected salaries were paid at their respective authorized rates.
 - 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.
There were no rate changes during the fiscal year.
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).
The daily attendance and leave is documented daily.
 - b) Observe that supervisors approved, electronically or in writing, the attendance and leave of the selected employees.
Supervisors approved 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.

The leave accrued and taken during the pay period is reflected in the entity's cumulative leave records.

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.

The management's termination payment calculation agree with the hours to the employee cumulative leave records and the pay rates to the employees agree with each of the employees authorized pay rates.

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.

Managements employer and employee portions of payroll taxes, retirement contributions, health insurance premiums and workers' compensation premiums has been paid and the associated forms have been filed by the required deadlines.

Non-Payroll Disbursements – Other General

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 list of the entities disbursements other than those selected elsewhere were obtained from the general ledger.

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 invoice identifies precisely what was purchased.

- Written documentation of the business/public purpose.

Business purpose was documented.

- Other documentation as may be required by written policy

Purchase orders were prepared when required.

- 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.

The reimbursements were not for any of the transactions listed in Article 7, Section 14 of the Louisiana Constitution.

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

Each of the purchases were reviewed and approved by someone other than the person who initiated the purchase.

Ethics

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 certificate observed demonstrates that each employee selected completed the one hour of ethics training during the fiscal period.

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 certificate observed demonstrates that the board member selected completed the required annual ethics training as required.

Budget

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

The original and the amended budget was obtained.

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

The adopted budget and amendment was traced to the minutes.

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.

There was a 20% decrease of expenditures over the previous year from a decrease of wages and benefits and a decrease of professional fees that were paid in the previous year.

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 that has been approved by the board agrees with the budget that is recorded on the DOA's database.

Debt Service

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

The debt was obtained in the last fiscal year.

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.

There were monthly payments made on the debt as per the loan agreement. There was no debt reserves required to be maintained with the debt.

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.

There was no misappropriation of public funds or assets 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.

The entity did not contract for an audit or attest service other than these agreed-upon procedures during the current period.

Current Year Exceptions

Exception 2019-01 – Contract

Condition – One of the contracts observed was paid an hourly rate that was higher than the amount indicated in the contract and a second contract did not have the number of hours it took to perform the service, with this not included I was not able to determine if the invoice was in compliance with the contracted terms.

Recommendation – in regard to the contract that was paid more than the terms of the contract, the agency should request an adjustment with the contracted firm on the invoice that I observed and any other invoice where the paralegal was pad more than the rate that was agreed on.

With regard to the invoice that did not have the number of hours they were billing for, have them include the hours on each of the invoice.

Corrective Action

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

Exception 2019-01 – Contract

Response – The agencies agree with the findings and has made the following corrections:

1. The overpayment of fees as per the contract has been resolved by issue of credit.
2. The invoice that did not have the hours of service performed have been corrected and all future invoices from the provider will include both the hours and hourly fee.

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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our 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 24:518, this report is distributed by the Legislative Auditor as a public document.



Michael K Glover CPA
Michael K Glover APAC

Prior Year exceptions

Exception 2018-01 – Budget 27

Condition - When comparing the amounts posted to the DOA's database to the final amended budget, the expenditures did not agree.

Update – This has been resolved. The database on the DOA's site agrees with the final approved budget.