



Report Highlights

Louisiana Cemetery Board

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Audit Control # 80170183
Financial Audit Services • July 2018

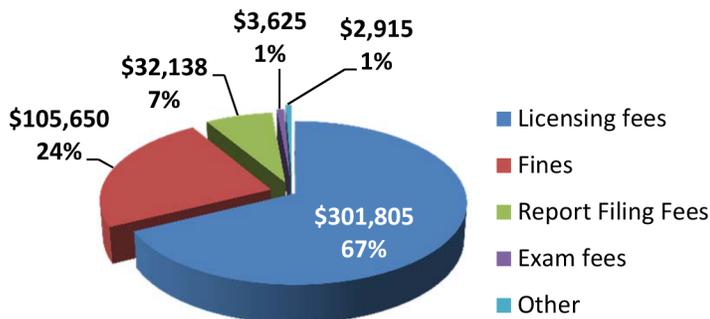
Why We Conducted This Work

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 overall accountability over public funds for the period January 1, 2017, through December 31, 2017.

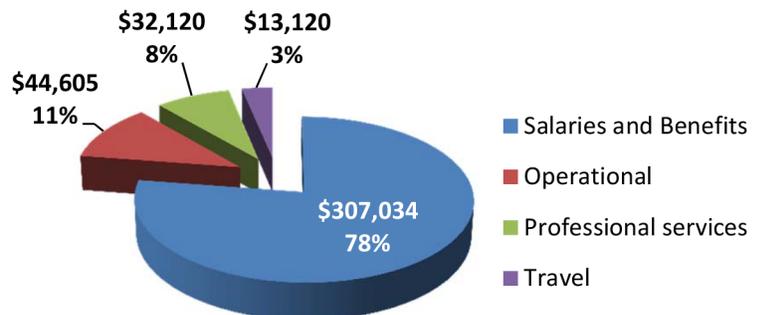
What We Found

- The Board charged \$691 on the Board’s 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 \$5,713 for providing information technology services during fiscal year 2017.
- The Board does not have an adequate segregation of duties over credit card reconciliations. The Director maintains the Board’s credit card and performs the monthly reconciliations without evidence of independent review.
- We evaluated the controls and transactions relating to cash, licensing fees, credit card expenses, 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.
- The charts below show the Board’s fiscal year 2017 revenues and expenses through December 31, 2017.

Fiscal Year 2017 Revenues
Total: \$446,133



Fiscal Year 2017 Expenses
Total: \$396,879



Source: Board General Ledger

View the full report, including management’s responses, at www.lla.la.gov.