LOUISIANA CRAWFISH PROMOTION BOARD

Agreed-Upon Procedures

For the Year Ending June 30, 2026

LOUISIANA CEMETERY BOARD
STATE OF LOUISIANA

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Louisiana Crawfish Promotion Board
and the Louisiana Legislative Auditor
Baton Rouge, Louisiana

We have performed the procedures enumerated below to the Louisiana Crawfish Promotion Board's internal controls and compliance with certain laws and regulations for the fiscal period July 1, 2025 through June 30, 2026. Louisiana Crawfish Promotion Board's management is responsible for its financial records and establishing internal controls to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds.

The Louisiana Crawfish Promotion Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the controls that the Louisiana Crawfish Promotion Board uses to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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.

   b) *Purchasing*, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law or state purchasing rules and regulations, as applicable to the entity; and (5) documentation required to be maintained for all bids and price quotes.

c) *Disbursements*, including processing, reviewing, and approving.

d) *Receipts/Collections*, 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 (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued).

e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

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 of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).

h) *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, (4) timeframe in which requests must be submitted and (5) required approvers.

i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees annually attest through signature verification that they have read the entity's ethics policy.

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

k) *Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results:

The Board did not have policies for (b) Purchasing, (c) Disbursements, and (d) Receipts/Collections. All other procedures performed without exception.

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.

Results:

We obtained the 2025 and 2026 financial statements from the AFR submitted to the DOA and noted the following variances that met the criteria described above:

- *Cost of sales and services increased by $88,933 or 70%. The increase was due to overall market fluctuations.*

Board Meetings/Minutes

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.

   b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.

   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.

   Results:

   Procedure performed without exception.

Bank Reconciliations

4. Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. 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 2 months of the related statement closing date (e.g., initialed and dated, electronically logged).

   b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged).

   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.

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

   Results:

   Per discussion with management, the corresponding secretary informally reconciles the bank account each month when the bank statement is received. Formal bank reconciliations were not prepared; therefore, we were unable to perform procedures (a) through (d).

Receipts/Collections

5. Obtain and inspect written policies and procedures relating to employees' 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.

b) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

c) The employee(s) responsible for /reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source are not responsible for collecting cash, unless another employee verifies the reconciliation.

Results:

Procedure performed without exception.

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Results:

Per discussion with management, there is no bond or insurance policy for individuals who have access to cash.

7. Randomly select 5 deposit dates for each of the bank accounts (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 5 deposits for each bank account and:

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

b) Trace the deposit slip total to the actual deposit per the bank statement.

c) 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 the deposit is less than $100).

d) Trace the actual deposit per the bank statement to the general ledger.

Results:

Procedure performed without exception.

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.

Results:

Procedure performed without exception.

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:

    a) Observe that the fee paid for license was the appropriate fee based on the applicable fee schedule established by the board or statute.

    b) If a penalty was assessed (e.g. late fee), observe that the penalty was assessed and collected in accordance with the board's policies.

    Results:

    Not applicable. The Board is not a licensing Board.

10. For licensing boards, obtain and inspect the board's written policies and procedures for granting licenses (if no written policies and procedures, inquire to management) and observe that there is a process performed to ensure licensees meet the licensure requirements established by the board or statute, as applicable. For the 10 individual applicants selected in the previous step that were granted initial or renewal licenses during the period, request the supporting documentation (e.g. licensee file) from management and:

    a) Observe that the board followed the established process to issue or renew the license.

    b) Observe the documentation contains evidence that the licensee meets or continues to meet (if renewal) the licensure requirements established by the board or statute, as applicable.

    c) Observe that the license was granted or approved by the board or the designated board member(s), as applicable.

    Results:

    Not applicable. The Board is not a licensing Board.

11. 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.

    Results:

    Not applicable. The Board is not a levee district.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

12. Obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employees' job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

    a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

b) At least two employees are involved in processing and approving payments to vendors.

c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results:

Per discussion with management, for procedure (d) the official responsible for processing payments is the same person who mails the checks. Procedures (a) through (c) performed without exception.

13. Obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements which are addressed in separate sections below) and obtain management's representation that the population is complete. Randomly select 5 disbursements, obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each transaction and:

    a) Observe that the disbursement matched the related original invoice/billing statement.

    b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #12, as applicable.

Results:

Procedure a) performed without exception. For procedure b), none of the five disbursements selected contained documentation evidencing segregation of duties described in procedures #12(b).

Credit Cards/Debit Cards/Fuel Cards/P-Cards

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, 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. Randomly select 2 monthly statements or combined statements for each card (for a debit card, randomly select 2 monthly bank statements), obtain supporting documentation, and:

    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 (or electronically approved), by someone other than the authorized card holder.

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

Results:

Not applicable. The Board does not have any credit cards, debit cards, fuel cards, or p-cards.

15. Obtain supporting documentation for all transactions included on the monthly statements or combined statements selected in #14 above. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results:

Not applicable. The Board does not have any credit cards, debit cards, fuel cards, or p-cards.

Travel and Travel-Related Expense Reimbursements (excluding card transactions).

16. Obtain from management a listing of all travel and travel-related expense reimbursements paid to employees and board members during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

    a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana in PPM49 (https://www.doa.la.gov/pages/osp/travel/TravelPolicy.aspx) or the U.S. General Services Administration (www.gsa.gov).

    b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

    c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

    d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results:

Not applicable. The Board did not have any travel and travel-related expense reimbursements.

Contracts

17. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

    a) Observe that the contract was bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

    b) Observe that the contract was approved by the governing body/board, if required by policy.

    c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.

    d) Randomly select one payment from the fiscal period for each of the 5 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.

Results:

For one of the contracts selected, the Board did not provide the contract; therefore, procedures (a) and (c) could not be performed for that selection. For two contracts selected, the Board did not provide the related invoices; therefore, procedure (d) could not be performed for those selections. Procedure (b) was performed without exception.

Payroll and Personnel

18. Obtain a listing of employees employed during the fiscal period, and management's representation that the listing is complete. Randomly select 5 employees (or select all employees if less than 5), obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

    Results:

    Not applicable. The Board does not have any employees.

19. Randomly select 2 pay periods during the fiscal period. For the employees selected under #18 above, obtain attendance records and leave documentation for the pay period, and:

    a) Observe that all selected employees documented their daily attendance and leave (e.g., vacation, sick, compensatory).

    b) Observe that 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.

    Results:

    Not applicable. The Board does not have any employees.

20. Obtain a listing of those employees that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select 2 employees, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees' cumulative leave records, and agree the pay rates to the employees' authorized pay rates in the employees' personnel files.

    Results:

    Not applicable. The Board does not have any employees.

21. 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.

    Results:

    Not applicable. The Board does not have any employees.

Ethics

22. Using the 5 randomly selected employees from procedure #18 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

    a) Observe that the documentation demonstrates each employee completed one hour of ethics training during the fiscal period.

    b) Observe that the documentation demonstrates each employee attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

    Results:

    Not applicable. The Board does not have any employees.

23. Obtain a listing of board members from management. Randomly select 5 board members and observe documentation to demonstrate that required annual ethics training was completed

    Results:

    The Board could not provide ethics training documentation for the five Board members selected for testing.

Budget

24. Obtain a copy of the legally adopted budget, including all amendments, and the board minutes. Observe the minutes contain approval of the budget and amendments.

    Results:

    The minutes did not contain approval of the budget and amendments.

25. 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.

    Results:

    The Board was unable to locate its budget for the fiscal period. Accordingly, we were unable to compare the budgeted and actual revenues and expenditures.

26. 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.

    Results:

    The Board was unable to locate its budget for the fiscal period. Accordingly, we were unable to compare the budget information contained in the DOA boards and commissions database to the budget adopted by the Board.

Debt Service

27. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

    Results:

    Not applicable. The Board has no debt.

28. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

    Results:

    Not applicable. The Board has no debt.

Sexual Harassment

29. Obtain and inspect the entity's written sexual harassment policies and procedures and observe that they address all requirements of R.S. 42:342-344, including agency responsibilities and prohibitions; annual employee training; and annual reporting requirements.

    Results:

    Procedure performed without exception.

30. Obtain a listing of employees/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/board member completed at least one hour of sexual harassment training during the calendar year.

    Results:

    Annual sexual harassment training was only provided for 2 of the 5 Board members selected for testing.

31. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

    Results:

    Procedure performed without exception.

32. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344.

    Results:

    The Board did not prepare an annual sexual harassment report for the current fiscal year.

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.

    Results:

    Not applicable. Management represented that there were no misappropriations of public funds or assets during the fiscal year.

34. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds. This notice is available for download or print at www.lla.la.gov/hotline.

    Results:

    Procedure performed without exception.

We were engaged by Louisiana Crawfish Promotion Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. An agreed-upon procedures engagement involves the practitioner performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting findings based on the procedures performed. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Louisiana Crawfish Promotion Board's internal controls and compliance with laws and regulations. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Louisiana Crawfish Promotion Board and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Louisiana Crawfish Promotion Board and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under R.S. 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Griffin & Furman, LLC

Covington, Louisiana

September 30, 2026

2026-1-Written Policies and Procedures

Procedure: 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.

b) Purchasing, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law or state purchasing rules and regulations, as applicable to the entity; and (5) documentation required to be maintained for all bids and price quotes.

c) Disbursements, including processing, reviewing, and approving

d) Receipts/Collections, 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 (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued).

e) Payroll/Personnel, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

f) Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

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 of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).

h) Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, (4) time-frame in which requests must be submitted and (5) required approvers.

i) Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees annually attest through signature verification that they have read the entity's ethics policy.

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

k) Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network,

(3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: *The Board did not have policies for (b) Purchasing, (c) Disbursements, and (d) Receipts/Collections.*

2026-2-Bank Reconciliation

Procedure: Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. 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 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);
c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months from the statement closing date; and
d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

Results: *Per discussion with management, the corresponding secretary informally reconciles the bank account each month when the bank statement is received. Formal bank reconciliations were not prepared; therefore, we were unable to perform procedures (a) through (d).*

2026-3-Receipts/Collections

Procedure: Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Results: *Per discussion with management, there is no bond or insurance policy for individuals who have access to cash.*

2026-4-Non-Payroll Disbursements

Procedure: Obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employees' job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
b) At least two employees are involved in processing and approving payments to vendors.

c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results: *Per discussion with management, for procedure (d) the official responsible for processing payments is the same person who mails the checks. Procedures (a) through (c) performed without exception.*

2026-5-Non-Payroll Disbursements

Procedur*e: Obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements which are addressed in separate sections below) and obtain management's representation that the population is complete. Randomly select 5 disbursements, obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each transaction and:*

a) Observe that the disbursement matched the related original invoice/billing statement
b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #12, as applicable.

Results: *Procedure a) performed without exception. For procedure b), none of the five disbursements selected contained documentation evidencing segregation of duties described in procedures #12(b).*

2026-6-Contracts

Procedur*e:* Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

a) Observe that the contract was bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
b) Observe that the contract was approved by the governing body/board, if required by policy.
c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.
d) Randomly select one payment from the fiscal period for each of the 5 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.

Results: *For one of the contracts selected, the Board did not provide the contract; therefore, procedures (a) and (c) could not be performed for that selection. For two contracts selected, the Board did not provide the related invoices; therefore, procedure (d) could not be performed for those selections. Procedure (b) was performed without exception.*

2026-7-Ethics

Procedure: Obtain a listing of board members from management. Randomly select 5 board members and observe documentation to demonstrate that required annual ethics training was completed.

Results: *The Board could not provide ethics training documentation for the five Board members selected for testing.*

2026-8-Budget

Procedure: Obtain a copy of the legally adopted budget, including all amendments, and the board minutes. Observe the minutes contain approval of the budget and amendments.

Results: *The minutes did not contain approval of the budget and amendments.*

2026-9-Budget

Procedure: 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.

Results: *The Board was unable to locate its budget for the fiscal period. Accordingly, we were unable to compare the budgeted and actual revenues and expenditures.*

2026-10-Budget

Procedure: 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.

Results: *The Board was unable to locate its budget for the fiscal period. Accordingly, we were unable to compare the budget information contained in the DOA boards and commissions database to the budget adopted by the Board.*

2026-11-Sexual Harassment

Procedure: Obtain a listing of employees/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/board member completed at least one hour of sexual harassment training during the calendar year.

Results: *Annual sexual harassment training was only provided for 2 of the 5 Board members selected for testing.*

2026-12-Sexual Harassment

Procedure: Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344.

Results: *The Board did not prepare an annual sexual harassment report for the current fiscal year.*

Louisiana Crawfish Promotion & Research Board

PO Box 95004
Baton Rouge, LA 70895-9004
(225) 922-6200

September 30, 2026

Griffin & Furman, LLC
217 N. Theard Street
Covington, LA 70433

Re: FY 2026 Agreed Upon Procedures Schedule of Findings

Dear Mr. Furman,

In response to the above referenced Schedule of Findings, the Louisiana Crawfish Promotion Board acknowledges the finding and agrees to take the following corrective actions.

2026-1-Written Policies and Procedures

Procedure: 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.

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law or state purchasing rules and regulations, as applicable to the entity; and (5) documentation required to be maintained for all bids and price quotes.

c) ***Disbursements***, including processing, reviewing, and approving

d) ***Receipts/Collections***, 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 (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued).

e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

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 of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).

h) Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, (4) time-frame in which requests must be submitted and (5) required approvers.

i) Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees annually attest through signature verification that they have read the entity's ethics policy.

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

k) Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: *The Board did not have policies for (b) Purchasing, (c) Disbursements, and (d) Receipts/Collections*

Management Corrective Action: *The Louisiana Crawfish Promotion and Research Board will work to create policies for (b) Purchasing, (c) Disbursements, and (d) Receipts/Collections.*

2026-2-Bank Reconciliation

Procedure: Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. 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 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);
c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months from the statement closing date; and
d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

Results: *Per discussion with management, the corresponding secretary informally reconciles the bank account each month when the bank statement is received. Formal bank reconciliations were not prepared; therefore, we were unable to perform procedures (a) through (d).*

Management Corrective Action: *The Louisiana Crawfish Promotion and Research Board will work to create a formal process.*

2026-3-Receipts/Collections

Procedure: Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Results: *Per discussion with management, there is no bond or insurance policy for individuals who have access to cash.*

Management Corrective Action: *No individual has access to cash.*

2026-4-Non-Payroll Disbursements

Procedure: Obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employees' job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
b) At least two employees are involved in processing and approving payments to vendors.
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results: *Per discussion with management, for procedure (d) the official responsible for processing payments is the same person who mails the checks. Procedures (a) through (c) performed without exception.*

Management Corrective Action: *None*

2026-5-Non-Payroll Disbursements

Procedur*e: Obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements which are addressed in separate sections below) and obtain management's representation that the population is complete. Randomly select 5 disbursements, obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each transaction and:*

a) Observe that the disbursement matched the related original invoice/billing statement
b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #12, as applicable.

Results: *Procedure a) performed without exception. For procedure b), none of the five disbursements selected contained documentation evidencing segregation of duties described in procedures #12(b).*

Management Corrective Action: *None*

2026-6-Contracts

Procedure*:* Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

a) Observe that the contract was bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
b) Observe that the contract was approved by the governing body/board, if required by policy.
c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.
d) Randomly select one payment from the fiscal period for each of the 5 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.

Results: *For one of the contracts selected, the Board did not provide the contract; therefore, procedures (a) and (c) could not be performed for that selection. For two contracts selected, the Board did not provide the related invoices; therefore, procedure (d) could not be performed for those selections. Procedure (b) was performed without exception.*

Management Corrective Action: *Contracts and invoices selected were before the present secretary's time and therefore did not have necessary items.*

2026-7-Ethics

Procedure*:* Obtain a listing of board members from management. Randomly select 5 board members and observe documentation to demonstrate that required annual ethics training was completed.

Results: *The Board could not provide ethics training documentation for the five Board members selected for testing.*

Management Corrective Action: *Ethics training is turned in by the board member to the state. We will work to receive a copy from all board members.*

2026-8-Budget

Procedure: Obtain a copy of the legally adopted budget, including all amendments, and the board minutes. Observe the minutes contain approval of the budget and amendments.

Results: *The minutes did not contain approval of the budget and amendments.*

Management Corrective Action: *We will work to retain a copy of all adopted budget and amendments.*

2026-9-Budget

Procedure: 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.

Results: *The Board was unable to locate its budget for the fiscal period. Accordingly, we were unable to compare the budgeted and actual revenues and expenditures.*

Management Corrective Action: *We will work to create a proper budget.*

2026-10-Budget

Procedure: 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.

Results: *The Board was unable to locate its budget for the fiscal period. Accordingly, we were unable to compare the budget information contained in the DOA boards and commissions database to the budget adopted by the Board.*

Management Corrective Action: *We will work to update the budget information in the DOA's board and commissions database.*

2026-11-Sexual Harassment

Procedure: Obtain a listing of employees/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/board members, obtain sexual harassment training documentation from management, and observe that the

documentation demonstrates each employee/board member completed at least one hour of sexual harassment training during the calendar year.

Results: *Annual sexual harassment training was only provided for 2 of the 5 Board members selected for testing.*

Management Corrective Action: *We will work to receive all sexual harassment training from board members.*

2026-12-Sexual Harassment

Procedure: Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344.

Results: *The Board did not prepare an annual sexual harassment report for the current fiscal year.*

Management Corrective Action: *We will work to prepare an annual sexual harassment report.*

Sincerely,

Annie Zaunbrecher

Annie Zaunbrecher
Director

2025-1-Written Policies and Procedures

Procedure: 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.

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law or state purchasing rules and regulations, as applicable to the entity; and (5) documentation required to be maintained for all bids and price quotes.

c) ***Disbursements***, including processing, reviewing, and approving

d) ***Receipts/Collections***, 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 (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued).

e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

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 of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).

h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, (4) time-frame in which requests must be submitted and (5) required approvers.

i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees annually attest through signature verification that they have read the entity's ethics policy.

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

k) ***Disaster Recovery/Business Continuity,*** including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network,

(3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: *The Board does not have Purchasing, Disbursements, or Receipts/Collections policies.*

Recommendation: *We recommend the Board consider formalizing these policies and procedures through a written policies and procedures document.*

Status: *Unresolved.*

2025-2-Board Minutes

Procedure: 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.

b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.

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.

Results: *The Board did not review the budget for the fiscal year 2024-2025. We observed the Board did not submit minutes for all meetings to the DOA's website.*

Recommendation: *We recommend the Board review the budget for the fiscal year. We recommend the Board submit all minutes to the DOA's website.*

Status: *Resolved.*

2025-3-Bank Reconciliation

Procedure: Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. 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 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);

c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months from the statement closing date; and

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

Results: *Per discussion with management of the Board, the corresponding secretary informally reconciles the bank account each month when the bank statement is received. Accordingly, we could not complete this procedure.*

Recommendation: *We recommend formal bank reconciliations be prepared each month in a timely manner with preparer and date formally documented.*

Status: *Unresolved.*

2025-4-Receipts/Collections

Procedure: Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Results: *Per discussion with management, there is no bond or insurance policy for employees who have access to cash.*

Recommendation: *We recommend that the Board considers acquiring a bond or insurance policy for theft for all employees that have access to cash.*

Status: *Unresolved.*

2025-5-Non-Payroll Disbursements

Procedure: Obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employees' job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

b) At least two employees are involved in processing and approving payments to vendors.

c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results: *According to the Board, checks are mailed by someone responsible for processing payments.*

Recommendation: *We recommend the Board separates these duties.*

Status: *Unresolved.*

2025-6-Non-Payroll Disbursements

Procedure*: Obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements which are addressed in separate sections below) and obtain management's representation that the population is complete. Randomly select 5 disbursements, obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each transaction and:*

a) Observe that the disbursement matched the related original invoice/billing statement

b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #12, as applicable.

Results: *The Board was unable to locate any of the invoices.*

Recommendation: *We recommend the Board retain documentation of expenses.*

Status: *Unresolved.*

2025-7-Travel and Travel-Related Expense Reimbursements

Procedure*:* Obtain from management a listing of all travel and travel-related expense reimbursements paid to employees and board members during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana in PPM49 (https://www.doa.la.gov/pages/osp/travel/TravelPolicy.aspx) or the U.S. General Services Administration (www.gsa.gov).

b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: *The four reimbursements selected involved reimbursements for miles driven by Board members to attend meetings. We reviewed mileage vouchers in an itemized format. The vouchers lacked evidence of approval by someone other than the person receiving reimbursement.*

Recommendation*: We recommend all travel reimbursements are properly approved.*

Status: *Resolved.*

2025-8-Contracts

Procedur*e:* Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

a) Observe that the contract was bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

b) Observe that the contract was approved by the governing body/board, if required by policy.

c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.

d) Randomly select one payment from the fiscal period for each of the 5 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.

Results: *For procedure d), the Board was unable to locate invoices for the contracts during the period.*

Recommendation: *We recommend that the Board retain all contract invoices.*

Status: *Unresolved.*

2025-9-Ethics

Procedur*e:* Obtain a listing of board members from management. Randomly select 5 board members and observe documentation to demonstrate that required annual ethics training was completed.

Results: *Three of the five Board members selected couldn't find their certificate showing completion of ethics training. The remaining two Board members recently joined the Board and have not completed training yet.*

Recommendation: *We recommend the Board keep documentation of all Board member ethics training.*

Status: *Unresolved.*

LOUISIANA CRAWFISH PROMOTION BOARD

Schedule of Prior Year Findings

June 30, 2026

2025-10-Budget

Procedure: 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.

Results: *The Board was unable to locate the budget for the period.*

Recommendation: *We recommend the Board maintain a technical budget for the period.*

Status: *Unresolved.*

2025-11-Budget

Procedure: 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.

Results: *The database does not have an accurate budget.*

Recommendation: *We recommend the Board update their budget information in the DOA's database.*

Status: *Unresolved.*

2025-12-Sexual Harassment

Procedure: Obtain a listing of employees/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/board member completed at least one hour of sexual harassment training during the calendar year.

Results: *The Board was unable to provide training documentation for three Board members.*

Recommendation: *We recommend the Board retain documentation of sexual harassment training for all Board members.*

Status: *Unresolved.*