

# GARRETY & ASSOCIATES, L.L.C.

## CERTIFIED PUBLIC ACCOUNTANTS

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE YEAR ENDED JUNE 30, 2019

To the Commission Members  
Louisiana Tax Free Shopping Commission  
Department of Revenue  
State of Louisiana  
New Orleans, Louisiana

We have performed the procedures enumerated below as they are a required part of the engagement. We are 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, we have marked “*not applicable.*”

Management of the Louisiana Tax Free Shopping Commission (the Commission) 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 Commission and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about the Commission's 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, we 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

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

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- 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.
- 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) approval process, and (4) 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, and (5) monitoring card usage.
- 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
- 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.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*Written policies and procedures were reviewed and determined to be adequate for all primary financial/business functions with the following exception:*

*Joseph D'Arcanegelo is still listed as the Assistant Director that performs the bank reconciliations each month. Joseph retired in the current fiscal year and the written procedures have not been updated.*

### Annual Fiscal Report (AFR)

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- 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.

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*Explanations were obtained for all variances of 10% or greater for line items that were 10% or more of the respective total assets, liabilities, equity, revenues, or expenses. Management represented that revenues have decreased by 35% as a result of changes in the process to give refunds and tariff issues between the U.S. and China. Additionally, the cost of personnel services has decreased from the prior year as a result of the assistant director resigning in August.*

### Board (or Finance Committee, if applicable)

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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.

*The Commission met on a quarterly basis with the exception of the fourth quarter ending June 30, 2019.*

- 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, report whether 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, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

*The Board minutes do not include reference to 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 report whether the entity submitted board meeting notices and minutes for all meetings during the fiscal period.

*We accessed the entity's online information noting that the entity submitted commission meeting notices and minutes for all meetings during the current fiscal period.*

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### Bank Reconciliations

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

*The list of all client bank accounts was obtained, traced to the general ledger and management represented to us that this was a complete list. No exceptions were noted.*

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 report whether:

- A. Bank reconciliations include evidence that they were prepared within two (2) months of the related closing date (e.g., initialed and dated, electronically logged)

*Reviewed bank reconciliations each month for all bank accounts noting preparation of the reconciliations with two (2) months of the related closing date with the following exceptions:*

*July 31, 2018 reconciled more than 2 months after closing date for all accounts  
August 31, 2018 reconciled more than 2 months after closing date for all accounts  
September 30, 2018 reconciled more than 2 months after closing date for all accounts  
October 31, 2018 reconciled more than 2 months after closing date for all accounts  
November 30, 2018 reconciled more than 2 months after closing date for all accounts  
December 31, 2018 reconciled more than 2 months after closing date for all accounts*

- 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 was evidence of management review and approval for the bank reconciliations with the following exceptions:*

*July 31, 2018 no review signature  
August 31, 2018 no review signature  
September 30, 2018 no review signature  
October 31, 2018 no review signature  
November 30, 2018 no review signature  
December 31, 2018 no review signature*

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

*We traced the reconciled balance for the last month of the fiscal period to the general ledger noting no exceptions.*

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- D. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

*We reviewed the bank reconciliation of the last month of the fiscal period noting no reconciling items that were outstanding for more than 6 months. Management has represented to us that all reconciling items are current. No exceptions noted.*

### Collections

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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 depositing 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, unless another employee/official is responsible for reconciling ledger postings to the deposit.
  - 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.

*We reviewed the written policies regarding cash collections noting segregation of duties. No exceptions noted.*

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:
- A. Trace sequentially numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - B. Trace the deposit slip 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 deposit is less than \$100).

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

*We selected the highest dollar week of cash collections from the general ledger, traced daily deposits to deposit slips and bank statement, noting deposits are made within one day of collection. No exceptions noted.*

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.

*We reviewed the written policies noting the entity has a process to ensure completeness of all collections for each revenue source. No exceptions noted.*

9. For licensing boards, obtain a list of initial and renewal licenses granted during the fiscal period from management and management's representation that the listing is complete.

*Not applicable – entity is not a licensing board.*

- A. 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.
- If a penalty was assessed (e.g. late fee), report whether the penalty was assessed and collected in accordance with the board's policies.

10. For levee districts, obtain independent confirmation of the tax amounts received from the appropriate parish Sheriff's offices. Observe that the confirmed amount agrees to the amount deposited by levee district.

*Not applicable – entity is not a levee district*

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

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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.

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*Management provided to us a list of all active credit cards. Management represented to us that it provided to us a complete list of all credit cards, bank debit cards, fuel cards, and/or P-Cards to any commission member or staff.*

12. Using the listing prepared by management, randomly select five cards 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:

- A. Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

*Reviewed monthly statements noting proper approval by someone other than the cardholder. No exceptions noted.*

- B. Report whether finance charges and/or late fees were assessed on the selected statements.

*Reviewed monthly statements noting no finance charges and/or late fees were assessed. No exceptions noted.*

13. Using the monthly statements or combined statements selected under #2 above, obtain supporting documentation for all transactions 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, report whether the transaction is supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)

*All expenditures were supported by original itemized receipts.*

- Documentation of the business/public purpose. For meal charges, there should be documentation of the individuals participating.

*All expenditures documented the business/public purpose.*

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

*Not applicable*

- 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 (i.e., transaction

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is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

*Compared transaction's detail to written purchasing/disbursement policies and Louisiana Public Bid Law noting items complied with internal policy. All purchases are made through state contract. No exceptions noted.*

- C. For each transaction, compare the entity's documentation of the business/public purpose to the requirement 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.

*Compared documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, noting no exception.*

### Travel and Expense Reimbursement

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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 list of all travel and expense reimbursements was obtained and traced to general ledger without exception. Management represented to us that the list of travel and expense reimbursements is complete.*

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 PPM 49. Note: Report rates that exceed those established in PPM 49 even if the entity has the legal authorization to establish its own rates.

*We reviewed the written policies related to travel and expense reimbursements and compared the amounts in the policies to the per diem and mileage rates established by PPM 49 noting no exceptions.*

16. Using the listing or general ledger from #1 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.

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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).

- Determine if each expenditure is:

- Reimbursed in accordance with written policy (e.g., rates established for meals, mileage, lodging, etc.) and applicable laws

*All expenditures were reimbursed in accordance with written policy.*

- For an appropriate and necessary business purpose relative to the travel

*All expenditures reimbursed were for appropriate and necessary business purposes.*

- Determine if each expenditure is supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)

*All expenditures were supported by original itemized receipts.*

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

*All expenditures documented the business/public purpose.*

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

*For specific conferences attended, certificate of attendance by each person, was included as part of the documentation.*

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., 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.

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*Compared documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, noting no exception.*

- C. If the travel and expense reimbursement request exceeding \$25.00 was submitted more than 30 days following the date of travel, report the number of days between the travel date and reimbursement request date.

*The travel and expense reimbursement requests reviewed noted that the requests were submitted within 30 days of date of travel. No exceptions noted.*

- D. Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*Reviewed travel and expense reimbursement and related documentation, noting proper approval of the expense by someone other than the person receiving the reimbursement. No exceptions noted.*

### Contracts

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17. Obtain a listing of all contracts in effect during the fiscal period or, alternately obtain the accounting records (e.g. general ledgers, accounts payable reports, etc.) and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

*We obtained a list of all contracts from the entity's management. Management represented to us that the listing is complete.*

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.

*A formal/written contract supports the services arrangements for contracts selected with the following exception:*

*The New Orleans Aviation Board contract is still being written.*

- 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.

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- C. Observe that the contract was approved by the board, evidenced by board minutes or other contract documents, if required by policy.

*Not applicable*

- D. If the contract was amended, observe that the original contract terms provided for such an amendment.

*Not applicable*

- 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.

*A list of employment contracts/salaries in force during the period under examination was obtained and traced to general ledger without exception.*

### 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.

*No exceptions noted*

- B. Review changes made 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.

*No exceptions noted*

20. Obtain attendance and leave records and randomly select one pay 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).

*No exceptions noted*

- B. Observe that supervisors approved, electronically or in writing, the attendance and leave of the selected employees.

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*No exceptions noted*

- C. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*No exceptions noted*

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.

*Obtained a list of employees terminated during the fiscal period. Management represented that the list is complete. Reviewed termination payment calculations and noted no exceptions.*

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.

*Obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid*

### Non-Payroll Disbursements – Other General

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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.

*Obtained the general ledger for the current fiscal period of disbursements related to office supplies, professional services, repairs and maintenance, dues and subscriptions, and telephone. Management represented to us that the general ledger population was complete. No exceptions noted.*

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24. Using the listing or general ledger from #1 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:

- Report whether each expense is supported by:
  - An original itemized receipt or invoice that identifies precisely what was purchased

*All expenditures were supported by original itemized receipts.*

- Documentation of the business/public purpose

*All expenditures documented the business/public purpose.*

- Other documentation as may be required by written policy

*Not applicable*

- 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.

*Compared documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, noting no exception.*

- Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person who initiated the purchase.

*Reviewed the expense and related documentation, noting proper approval of the expense by someone other than the person receiving the reimbursement. No exceptions noted.*

### Ethics

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25. Using the five selected employees from "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required annual ethics training was completed.

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*No exceptions were noted.*

26. Obtain a listing of the board members from management. Randomly select five of its board members and report whether the entity maintained documentation to demonstrate that required annual ethics training was completed.

*No exceptions were noted.*

### Budget

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

*We obtained a copy of the legally adopted budget. There were no amendments.*

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

*We were unable to trace the budget adoption to the minute book.*

29. Compare the total revenues and total expenditures of the final budget to actual total revenues and actual total expenditures on the financial statements or AFR. Report variances of 10% or greater.

*Management represented that revenues were lower than budgeted by 27% as a result of changes in the process to give refunds and tariff issues between the U.S. and China. Additionally, the cost of personnel services was lower as a result of the assistant director resigning in August.*

30. Inquire of management whether the entity has updated its budget information in the DOA's boards and commission database 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. Report and differences between the budget information contained in the database and the budget adopted by the entity's board.

*Inquired of management and accessed database noting no budget information contained in database.*

### Debt Service

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

*Not applicable – the Commission did not issue any debt during the fiscal year.*

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32. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and observe that the entity made schedule debt service payments and maintained debt reserves, as required by debt covenants.

*Not applicable – the Commission did not issue any debt during the fiscal year.*

### Other

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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.

*Not applicable.*

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.

*Management represented to us that the entity did not contract for any audit or attest services other than the agreed-upon procedures engagement for the current period.*

### Corrective Action

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

*Not applicable – The Commission did not have any findings during the current fiscal year.*

### Prior Year Findings

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36. Prepare a schedule of prior findings or a statement that there were no prior findings.

*Not applicable – The Commission did not have any findings during the prior fiscal year.*

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We were 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 24:513, this report is distributed by the Legislative Auditor as a public document.



September 30, 2019

