



Report Highlights

Louisiana Behavior Analyst Board

DARYL G. PURPERA,
CPA, CFE

Audit Control # 80160159
Financial Audit Services • April 2017

Why We Conducted This Work

We conducted procedures at the Louisiana Behavior Analyst Board (Board) to evaluate certain controls the Board uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2014, through June 30, 2016.

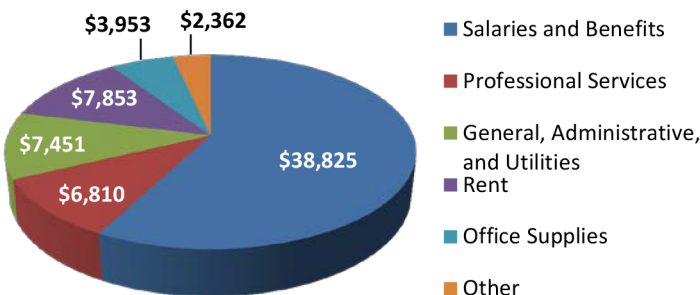
What We Found

We evaluated the controls and transactions relating to cash, licensing fees, credit cards, travel expenditures, contracts, payroll and personnel, budget, and ethics and identified the following:

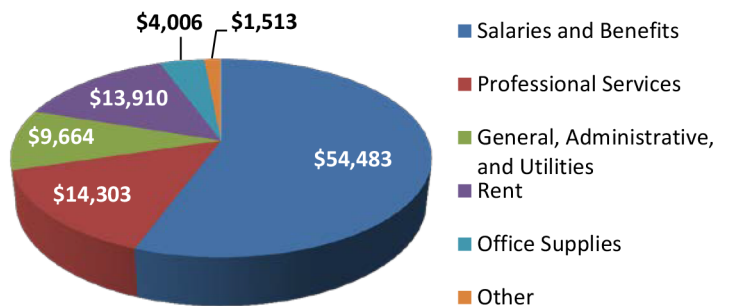
- The Board did not establish policies requiring adequate segregation of duties over cash receipts and cash disbursements. In fiscal years 2015 and 2016, the same employee who collected receipts, prepared, and made deposits also prepared, signed, and remitted checks for cash disbursements without anyone reviewing for appropriateness.
- The Board's bank reconciliations for its operating bank account did not contain evidence of preparer's signature or management's review and approval for fiscal year 2015 or fiscal year 2016.
- The Board did not maintain adequate supporting documentation including itemized receipts, documentation of the business purpose, and/or proper approval for debit card and travel expenses. The Board failed to establish policies and procedures regarding the use of debit cards and also failed to ensure compliance with state travel regulations.

We compared the most current and prior-year financial activity to identify trends and obtained explanations from management for any significant variances that could potentially indicate areas of risk. Management provided reasonable explanations for all significant variances. The charts below show the Board's expenditures for the fiscal years ended June 30, 2015, and June 30, 2016.

Fiscal Year 2015 Expenditures
Total Expenditures: \$67,254



Fiscal Year 2016 Expenditures
Total Expenditures: \$97,879



Source: Board's General Ledgers

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