**Agency Name and Address:**

Louisiana State Board of Embalmers and Funeral Directors

3500 North Causeway Boulevard, Suite 1232

Metairie, Louisiana 70002

Website: [www.lsbefd.state.la.us](http://www.lsbefd.state.la.us)

**Solicitation Number:** 24-3464

**Type of Engagement:** Audit

**Contract Period:** July 1, 2024 – September 1, 2026

**Periods to be Examined:** Years ending June 30, 2024; June 30, 2025; and June 30, 2026

**Description provided by State Agency:**

* The Louisiana State Board of Embalmers and Funeral Directors was created within the Department of Health as provided by Louisiana Revised Statute (R.S.) 37:832. The board is responsible for licensing and regulating funeral establishments, embalmers, and funeral directors. Licenses are renewed by December 31 each year. There are approximately 400 licensed funeral establishments, 800 licensed embalmers, and 375 licensed funeral directors.
* The board is composed of nine members who are appointed by the governor, subject to Senate confirmation. Board members are authorized by R.S. 37:838 to receive a per diem of $100 while conducting board business.
* The board holds 8 meetings per year. At each meeting, the board members review bank account balances, investment balances, and budget comparison figures.
* The board has three full-time employees.
* The board has one bank account, five certificates of deposit, and two market index account. Approximately 42 checks are written each month. Two signatures are required on checks.Executive Director and the Executive Administrator are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The executive director reconciles the bank statements.
* The Division of Administration, Office of Statewide Accounting and Reporting Policy’s Annual Fiscal Report (AFR) packet, which is a statutory basis report, should be included in the report as supplementary information.
* Operations of the board are primarily funded by license fees. The board is engaged in business-type activities. The following activity/balances were reported as of and for the year ended June 30, 2023:

Total Assets $492,459

Deferred Outflows of Resources $275,394

Total Liabilities $1,111,160

Deferred Inflows of Resources $156,542

Total Net Position $(499,849)

Revenues $548,937

Expenses $659,188

**Accounting System:** Automated

**Financial Statements:** The board will provide a general ledger and financial statements.

**Estimated Start of Fieldwork:** No later than July 15 following each period

**Engagement Completion Date:** No later than September 1 following each period

**Special Requirements:**

* The successful ICPA will assist the board in compiling the financial statements in accordance with GAAP, to include appropriate note disclosures, for each period.
* The successful ICPA will assist the board in preparing the AFR packet.

**State Agency Assistance:** The board will provide supporting schedules as required.

**Last Engagement:** Audit as of and for the period ended June 30, 2023

**Results of Last Engagement:**

* Unmodified opinion
* One finding: Material Weakness - Segregation of Duties (repeat of PY finding)

**Prior Auditor:**  Pinell & Martinez, LLC

308 South Tyler Street, Suite 2

Covington, Louisiana 70433

**Proposers’ Conference:**

* A proposers' conference will **not** be held.
* Any questions regarding the SFP or state agency should be sent to StateContracts@lla.la.gov

**Proposal Due Date and Time:** May 15, 2024 by 5:00 pm