**Agency Name and Address:**

Louisiana State Board of Chiropractic Examiners

8621 Summa Avenue

Baton Rouge, Louisiana 70809

Website: [www.lachiropracticboard.com](http://www.lachiropracticboard.com)

**Solicitation Number:** 24-3450

**Type of Engagement:** [Agreed-Upon Procedures](https://cms.lla.la.gov/assets/documents/Agreed-Upon-Procedures-Report_3-23-2022.docx)

**Contract Period:** July 1, 2024 – September 30, 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 Chiropractic Examiners was created within the Department of Health as provided by Louisiana Revised Statute (R.S.) 37:2802. The board is responsible for licensing and regulating chiropractors, chiropractic assistants performing x-ray functions, and chiropractic management consultants. Licenses are renewed by December 31 each year. There are approximately 735 licenses issued. The board uses a software application to track licenses, but it is not integrated with the accounting software.
* The board is composed of seven members who are appointed by the governor. Board members are authorized by R.S. 37:2802 to receive a per diem of $50 for attending meetings, plus reimbursement for necessary travel, clerical, and incidental expenses incurred while engaged in board business.
* The board holds approximately six meetings per year. At each meeting, the board members review financial statements, expense reimbursements, and attendance and leave records, and discuss other board business.
* The board has two full-time employees and currently one part-time employee.
* The board has two bank accounts and three certificates of deposit. Approximately 30 checks are written each month. One signature is required on checks. The executive director and secretary-treasurer are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The executive director reconciles the bank statements each month. At each Board meeting, the Board members receive, review and sign as reviewed a report of monthly finances, an Excel spreadsheet “log” detailing each check written, all invoices related to every check written, and a copy of all bank statements.
* 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 $136,016

Deferred Outflows of Resources $128,751

Total Liabilities $680,095

Deferred Inflows of Resources $69,601

Net Position $(488,929)

Revenues $289,780

Expenses $425,398

**Accounting System:** Automated

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

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

**Engagement Completion Date:** No later than September 30 following each period

**Special Requirements:**

* The successful ICPA will prepare the Agreed-Upon Procedures Report developed by the Louisiana Legislative Auditor.

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

**Last Engagement:** Agreed-upon procedures as of and for the period ended June 30, 2023

**Results of Last Engagement:**

* Three findings:
	+ 2023-01: Reconciled bank balance does not agree with the general ledger balance
	+ 2023-02: Violation of Policy & Procedures Memorandum 49 Section 1506 addressing travel reimbursements
	+ 2023-03: 2023 and 2024 budgets are not posted to the DOA database

**Prior Accountant:** Michael K. Glover, APAC

9437 Brookline

Baton Rouge, Louisiana 70809

**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