**Agency Name and Address:**

Louisiana State Board of Optometry Examiners

1111 Medical Center Boulevard, Suite 880

Marrero, Louisiana 70072

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

**Solicitation Number:** 24-5024

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

**Contract Period:** March 15, 2025 - June 30, 2027

**Periods to be Examined:** Years ending December 31, 2024; December 31, 2025; and December 31, 2026

**Description of the State Agency:**

* The Louisiana State Board of Optometry Examiners is a state board under the Department of Health as provided by Louisiana Revised Statute (R.S.) 37:1042. The Board is responsible for licensing and regulating the practice of optometry within the state. Licenses are renewed each year. There are approximately 650 licensees.
* The Board is composed of seven members who are appointed by the governor for five-year terms. The members are authorized by R.S. 37:1046 to receive a per diem not to exceed $75 for attending to the work of the Board, plus actual expenses and mileage to attend meetings at the rate set by the Division of Administration. In addition, the secretary-treasurer of the Board may receive a reasonable salary fixed by the Board pursuant to R.S. 37:1046; currently, the day-to-day operations of the Board are managed by an Executive Director who is retained as an independent contractor basis and reports to the Secretary and President of the Board.
* The Board typically holds four meetings per year; however, additional meetings are held when necessary and for the past three years, the Board has met on a monthly or every-other-month basis. At each meeting, the Board reviews the budget, discusses rules promulgated by the Board, potential violations and fines, licensing examination results, and other Board business.
* The Board has one part-time independent contractor and no full-time employees.
* The Board’s Executive Director does not participate in a pension plan (i.e. LASERS) and does not participate in health and life insurance benefits plans through the State’s Office of Group Benefits.
* The Board has professional service contracts with an attorney, an IT vendor, an exam administrator, and a C.P.A who assists the Board with financial statement preparation.
* The Board’s accounting system is Quickbooks. The Board’s licensing membership software system is Vieth. The majority of the license renewal fees are electronic payments remitted through Board’s online portal. Licensing examination application fees may be paid by mailing a check, money order, or cashier’s check to the Board or paid with a credit card over the phone.
* The Board has one bank account. Approximately 8-10 checks are written each month. Two of these checks are for payroll. Two signatures are required on checks. The board president and secretary-treasurer are authorized to sign checks. Supporting documentation is provided to the individual signing the check.
* The Board has no credit cards. The Board has one certificate of deposit.
* 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 December 31, 2023 (as reported in the FY’24 AFR):

Total Assets $271,036

Deferred Outflows of Resources $0

Total Liabilities $0

Deferred Inflows of Resources $0

Net Position $271,036

Revenues $255,533

Expenses $312,253

**Accounting System:** Quickbooks

**Financial Statements:** The Board will provide a trial balance and general ledger.

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

**Engagement Completion Date:** No later than June 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 Engagements:** The last engagement was performed by the Louisiana Legislative Auditor for the period January 1, 2022 through December 31, 2023.

 **Results of Last Engagement:**

* One finding related to Lack of Controls over Travel Reimbursements

 **Prior Auditor:** Louisiana Legislative Auditor’s Office

 1600 North 3rd Street

 Baton Rouge, Louisiana 70802

**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:** November 4, 2024 by 5:00 pm