**Agency Name and Address:**

Louisiana Behavior Analyst Board

8706 Jefferson Highway, Suite B

Baton Rouge, Louisiana 70809

Website: [www.lababoard.org](http://www.lababoard.org)

**Solicitation Number:** 25-10855

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

**Contract Period:** June 30, 2025 – September 30, 2027

**Periods to be Examined:** Years ending June 30, 2025; June 30, 2026; and June 30, 2027

**Description of the State Agency:**

* Louisiana Behavior Analyst Board was created within the Department of Health as provided by Louisiana Revised Statute (R.S.) 37:3703. The board is responsible for the licensure, certification, and registration of individuals practicing Applied Behavior Analysis in the State of Louisiana. There are approximately 715 licenses currently issued. The board uses a database application to track licenses, but it is not integrated with the accounting software.
* The board is composed of 6 professional members and 1 consumer member who are appointed by the governor. Members are authorized by R.S. 37:3703 (F) to be reimbursed for reasonable travel expenses incurred for attendance of meetings and other official business of the board, but shall serve without compensation.
* The board holds 12 meetings per year. At each meeting, the board reviews financial statements and budget reports.
* The board has two unclassified employees and one classified employee. The accounting functions are performed by the board staff. The board also contracts for accounting services with Faulk and Winkler.
* The board has a checking, savings, and ICS bank accounts and no investments. The board has no credit cards. The board issues approximately 20 checks each month. One signature is required on checks. The Executive Director, Executive Assistant, and one board member are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The accounting firm reconciles the bank statements.
* Operations of the board are primarily funded by application and renewal fees. The board is engaged in business-type activities. The following activity/balances were reported per the State of Louisiana ACFR as of and for the year ended June 30, 2024:

Total Assets & Deferred Outflows $1,582,979

Total Liabilities & Deferred Inflows $472,985

Net Position $1,109,994

Revenues $677,365

Expenses $508,107

**Accounting System:** QuickBooks

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

**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, 2024

**Results of Last Engagement:**

* Three exceptions noted:
	+ Annual Fiscal Report
	+ Non-Payroll Disbursements
	+ Budget

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

 Covington, Louisiana

**Proposers’ Conference:**

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

**Proposal Due Date and Time:** April 28, 2025 by 5:00 pm