**Agency Name and Address:**

Louisiana State Board of Nursing

17373 Perkins Road

Baton Rouge, Louisiana 70810

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

**Solicitation Number:** 25-3465

**Type of Engagement:** Audit

**Contract Period:** June 30, 2025 – September 1, 2027

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

**Description of the State Agency:**

* Louisiana State Board of Nursing was created within the Department of Health as provided by Louisiana Revised Statute (R.S.) 37:914
* The board is responsible for licensing and regulating registered nurses and advanced practice registered nurses in Louisiana. Licenses are renewed by January 31 each year. There are approximately 66,522 RN and 10,430 APRN 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 11 members who are appointed by the governor. Members are authorized by R.S. 37:914 to receive a per diem of $75 for each day spent engaged in board business. In addition, members shall be reimbursed for actual expenses and mileage in accordance with state travel regulations as prescribed by the Division of Administration.
* The board holds six meetings and 12 hearings per year. At each meeting, the board reviews financial and budget reports.
* The board has 57 full-time and 19 part-time/hourly employees. There are eight employees in the accounting/administrative department. The board also contracts for accounting services with Roy Hebert, CPA.
* The board has three bank accounts and 1 investment account. The board issues approximately 100 checks and 15 ACH payments each month. The executive director and the section chiefs are authorized to sign checks. The single signature of the executive director or two signatures of section chiefs are required on checks. Supporting documentation is provided for all payments. The contract accountant reconciles the monthly 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, 2024:

Total Assets $32,300,069

Deferred Outflows of Resources $2,639,194

Total Liabilities $20,785,883

Deferred Inflows of Resources $1,829,786

Net Position $12,323,594

Revenues $10,629,272

Expenses $7,005,498

**Accounting System:** QuickBooks Enterprise Solutions 24.0

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

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

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

**Last Engagement:** Audit as of and for the period ended June 30, 2024

**Results of Last Engagement:**

* Unmodified opinion
* No findings

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

Covington, Louisiana

**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 5, 2025 by 5:00 p.m.