**Agency Name and Address:**

State Plumbing Board of Louisiana

11304 Cloverland Avenue

Baton Rouge, Louisiana 70809

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

**Solicitation Number:** 25-3300

**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:**

* The State Plumbing Board of Louisiana was created within the Louisiana Workforce Commission as provided by Louisiana Revised Statute (R.S.) 37:1361. The board is responsible for licensing plumbers and medical gas installers and verifiers, as well as regulating the plumbing industry. Licenses are renewed before December 31 every year. There are approximately 3,800 currently issued licenses.
* The board is composed of eight members who are appointed by the governor. Board members are authorized by R.S. 37:1364 to receive a per diem not to exceed $75 when attending to the work of the board. In addition, members shall be reimbursed for necessary travel and other expenses directly related to the performance of their duties in accordance with state travel regulations as prescribed by the Division of Administration.
* The board holds four meetings per year. At each meeting, the board reviews and approves financial reports, and discusses examinations, enforcement, and other board business.
* The board has 6 full-time and 9 part-time employees. The board has a staff accountant and also contracts with David Aucoin, CPA for accounting services.
* The board has one bank account and one credit card and one debit card. Approximately 35 checks are written each month. Two signatures are required on checks. The executive director, chairman, and treasurer-secretary are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The staff accountant reconciles the 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, 2024:

Total Assets & Deferred Outflows $3,045,195

Total Liabilities & Deferred Inflows $1,425,551

Net Position $1,619,644

Revenues $1,254,493

Expenses $1,027,447

**Accounting System:** Automated (Quickbooks)

**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 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:**

* Bank reconciliation exception
* Budget information exception

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

 Baton Rouge, 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.