**Agency Name and Address:**

Louisiana State Board of Private Investigator Examiners

7414 Perkins Road, Suite 120

Baton Rouge, Louisiana 70808

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

**Solicitation Number:** 25-5298

**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 State Board of Private Investigator Examiners was created within the Department of Public Safety and Corrections as provided by Louisiana Revised Statute (R.S.) 37:3504. The board is responsible for licensing and regulating the practice of private investigating in Louisiana. Licenses are renewed each year. There are approximately 1,300 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 seven members who are appointed by the governor. Members do not receive a per diem but are authorized by R.S. 37:3504 to be reimbursed for actual expenses incurred when engaged in board business.
* The board is required to hold 4 meetings a year. We try to conduct six meetings per year. At each meeting, the board reviews monthly financial statements and bank balances.
* The board has three employees. The board contracts for accounting services with Cardinal Accounting Services. The contract accountant maintains the general ledger, prepares and records checks, and prepares payroll tax forms.
* The board has two bank accounts. The board has one debit card and does not have a credit card. The board issues approximately 15 checks each month. Two signatures are required on checks. The chairman, executive director, and administrative assistant are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The contract 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 per the State of Louisiana ACFR as of and for the year ended June 30, 2024:

Total Assets & Deferred Outflows $212,828

Total Liabilities & Deferred Inflows $386,483

Net Position $(173,654)

Revenues $248,272

Expenses $352,033

**Accounting System:** Automated

**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:**

* Two exceptions noted:
	+ Contracts
	+ Budget

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

 Baton Rouge, 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:** May 12, 2025 by 5:00 p.m.