**Agency Name and Address:**

State Boxing and Wrestling Commission

The commission does not have a physical office. Records are maintained by the Administrative Assistant who works from her personal residence located in Metairie, Louisiana.

Website: www.louisianaboxing.org

**Solicitation Number:** 25-3462

**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 Boxing and Wrestling Commission was created within the office of the governor as provided by Louisiana Revised Statute (R.S.) 4:61. The commission is responsible for oversight of all ring sports (Professional Boxing, Professional MMA & Professional Wrestling) which includes the training of ring officials (referees, judges); ensuring the safety of the contestants and public attending events; verification of blood work with negative results of HIV, Hep. B & C; conducting weigh-ins to ensure contestants are properly matched; approval of state licensed physicians for events; provide event coordinators to assist promoters at events; issues licenses to contestants, promoters, managers, matchmakers, etc. Ensures new contestants are properly trained and properly matched for first contests. Collects 5% gate taxes at all events; collects show date reservation fees of $250 upon commission approval of shows; conducts investigations when illegal events are reported.
* The commission is composed of seven members who are appointed by the governor. Commission members are authorized by R.S. 4:67(C)(1) to receive a per diem not to exceed $80 when attending to the work of the commission. 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 commission holds eleven meetings per year. At each meeting, the commission reviews and approves previous month's meeting minutes; reviews expenditures, collections and bank balances (financial report) for the month; reviews past shows and approves upcoming events; issues licenses for guests seeking licenses & reviews their experience; discusses any issues pertaining to safety, event problems & enforcement of rules; reviews old business unresolved and new business; answer questions from guests attending meetings. Periodically promulgate new rules or edit existing rules to conform to national safety standards.
* The commission has 2 part-time employees, a deputy commissioner and an administrative assistant. The commission contracts with Duplantier, Hrapman, Hogan & Maher, LLP, to prepare financial statements.
* The commission has three bank accounts, 2 of which are pass through or holding accounts (one for cash bonds submitted and one Agency account to pay ring officials directly from promoter funds). These are not income accounts. The commission has one operating account from which payroll and expenses are paid and income is deposited. The commission has no credit cards and one debit card. Approximately 20-25 checks are written each month from the operating account. 30 to 50 checks are written to officials from the Agency account. One signature is required on checks. The chairman and vice-chairman are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The administrative assistant reconciles the bank statements, expense reports and ensures proper documentation for meals, supplies, etc. are attached thereto.
* The commission owns no automobiles nor does it lease vehicles for travel. All members who are required to travel to oversee events use their private vehicles and are paid state authorized mileage, meal & lodging reimbursement when they present properly documented expense reports. The commission maintains no physical office. The commission’s domicile is Baton Rouge, which is the location of the monthly meetings. The commissioners currently are not paid the authorized $80 per diem as our self-generated funding is limited; the commission had a very good year ending 2018 due to the WWE week-long event held in New Orleans, but that is an anomaly.
* Operations of the commission are primarily self-funded by gate taxes (5%), license fees and show reservation fees. The commission 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:

 Statement of Net Position / Statement of Activities:

Total Assets $414,955

Total Liabilities $19,221

Net Position $395,734

Revenues $237,331

Expenses $143,025

**Accounting System:** Quickbooks with Enhanced Payroll

**Financial Statements:** The commission will provide a general ledger and the annual financial report (AFR).

**Estimated Start of Fieldwork:** No later than July 1 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 commission will provide supporting schedules as required.

**Last Engagement:** For FY24, the commission submitted only an AFR. The last AUP completed was for fiscal year end June 30, 2021.

**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 12, 2025 by 5:00 p.m.