**Agency Name and Address:**

Louisiana Board of Examiners of Certified Shorthand Reporters

1450 Poydras St #630

New Orleans, LA 70112

Website: [www.lacourtreporterboard.org](https://www.lacourtreporterboard.org/)

**Solicitation Number:** 25-3307

**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

**General Description Provided by State Agency:**

* The Louisiana Board of Examiners of Certified Shorthand Reporters is a component of the State of Louisiana created within the Louisiana Department of Economic Development, as provided by Louisiana Revised Statutes 37:2551-2560. As of July 1, 2001, the Board was placed under the Office of the Governor. During the Legislative Session of 2009, under Act 438, section 17(A), the Revised Statutes 37:2551 and 2552(A) were amended and reenacted, effective as of August 15, 2009. The board is responsible for licensing and regulating certified shorthand reporters, i.e., court reporters, in Louisiana. Licenses are renewed by December 31 each year. There are approximately 988 currently issued licenses. The board uses a database application to track licenses, but it is not integrated with the accounting software.
* The board is composed of nine ex-officio members, four members are appointed by the Supreme Court of Louisiana. One of the members shall be a judge, and three of the members shall be certified shorthand reporters. Three members shall be appointed by the governor, subject to confirmation by the Senate. Each member shall be a certified shorthand reporter. One member shall be appointed by the speaker of the House of Representatives. The member shall be an attorney. One member shall be appointed by the president of the Senate. The member shall be an attorney. Each member of the board shall receive a per diem at the rate of seventy-five dollars for each day in actual attendance at a regular or special meeting. However, no member shall receive a per diem for more than twelve special meetings actually attended per year. Members shall also be allowed necessary expenses incurred in the performance of their duties as members of the board. In addition, members shall be reimbursed for travel and related expenses incurred while engaged in board business in accordance with state travel regulations.
* The board holds four to six meetings per year. At each meeting, the board reviews monthly financial statements from previous months and conducts other business.
* The board has one full-time employee and one part-time employee.
* The board contracts for accounting services. The contract accountant performs quarterly payroll tax returns and prepares the Division of Administration, Office of Statewide Accounting and Reporting Policy’s Annual Fiscal Report (AFR) packet.
* QuickBooks writes payroll checks.
* The board has one checking account. Approximately 12 checks are written each month. The Chair, Secretary, Finance Committee Member, and the Administrator are authorized to sign checks.
* 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 $195,576

Total Liabilities & Deferred Inflows $389,421

Total Net Position $(193,845)

Total Revenues $244,461

Total Expenses $316,361

**Accounting System:** QuickBooks

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

**Estimated Start of Fieldwork:** No later than August 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 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:**

Exceptions noted in the following areas: Written Policies and Procedures, Board Meetings/Minutes, Receipts/Collections, Non-Payroll Disbursements, Budget, and Sexual Harassment.

**Prior Auditor:** Bruno & Tervalon LLP

 New Orleans, LA

**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 19, 2025 by 5:00 p.m.