**Agency Name and Address:**

Louisiana State Board of Barber Examiners

4626 Jamestown Avenue, Suite 1

Baton Rouge, Louisiana 70808

**Solicitation Number:** 25-3429

**Type of Engagement:** [Agreed-Upon Procedures](https://cms.lla.la.gov/assets/documents/Agreed-Upon-Procedures-Report_3-23-2022.docx)

**Contract Period:** December 31, 2025– June 30, 2028

**Periods to be Examined:** Years ending December 31, 2025; December 31, 2026; and December 31, 2027

**Description of the State Agency:**

* Louisiana State Board of Barber Examiners was created within the Department of Labor as provided by Louisiana Revised Statute (R.S.) 37:341. The board is responsible for certifying and regulating the barber industry in Louisiana. Certificates are renewed annually by January 31. There are approximately 7,500 currently issued certificates. The board uses a database application to track certificates, but it is not integrated with the accounting software.
* The board is composed of five members who are appointed by the governor. Members are authorized by R.S. 37:345 to receive a per diem of $125 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 per year. The board also holds special meetings when necessary. At each meeting, the board reviews any new policies, proposals, examinations, and complaints.
* The board has five employees. The board also contracts for accounting services with Eric J. Vicknair, CPA. The contract accountant performs all accounting services.
* The board has one bank account and two investment accounts. The board has no credit cards. The board issues approximately 60 checks each month. One signature is required on checks. The board members and executive director 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:

Statement of Net Position/

Statement of Revenues, Expenses

and Changes in Fund Net Position

Total Assets $1,047,537

Total Deferred Outflows $114,195

Total Liabilities $1,140,220

Total Deferred Inflows $254,401

Net Position $(232,889)

Revenues $610,496

Expenses $515,434

**Accounting System:** Automated

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

**Estimated Start of Fieldwork:** No later than March 15 following each fiscal year ending.

**Engagement Completion Date:** No later than June 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 December 31, 2024

**Results of Last Engagement:**

* Exceptions were noted relating the AFR variances and budget reporting

**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:** August 1, 2025 by 5:00 p.m.