**Agency Name and Address:**

Louisiana State Board of Medical Examiners

630 Camp Street

New Orleans, Louisiana 70130

Website: [www.lsbme.la.gov](http://www.lsbme.la.gov)

**Solicitation Number:** 25-3431

**Type of Engagement:** Audit

**Contract Period:** December 1, 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:**

* The Louisiana State Board of Medical Examiners was created within the Department of Health as provided by Louisiana Revised Statute (R.S.) 37:1263. The Board is responsible for licensing and regulating the practice of doctors of medicine, doctors of osteopathy, doctors of podiatry, physician assistants, occupational therapists, occupational therapy assistants, respiratory therapists, respiratory therapy technicians, midwives, athletic trainers, private radiological technologists, acupuncturists, acupuncture assistants, acupuncture detox specialists, clinical laboratory personnel, clinical exercise physiologists, medical psychologists, perfusionists, and polysomnographers within the state. Licenses are renewed each year. There are approximately 32,000 licensees.
* The Board is composed of ten members who are appointed by the governor for four-year terms. The members are authorized by R.S. 37:1268 to receive a per diem not to exceed $100 for attending to the work of the Board or any of its committees and for the time spent preparing for and traveling to meetings.
* The Board holds eleven meetings per year. At each meeting, the Board reviews a balance sheet and operating statement.
* The Board has approximately 55 employees. The accounting department consists of five employees one of which is the Chief Financial Officer who oversees the accounting department.
* Most of Board’s employees participate in LASERS (cost-sharing pension plan) and are eligible for post-employment health and life insurance benefits through the State’s Office of Group Benefits.
* The Board has professional service contracts with attorneys, IT vendors, and a building management company.
* The Board’s accounting system is Quickbooks Enterprise System. In 2019, the Board implemented a new licensing software system. The majority of the licensee application and renewal fees are electronic payments remitted through Board’s online portal (LaMED).
* The Board has seven bank accounts. Approximately 520 checks are written each month. About 100 of these checks are for payroll. One signature is required on checks. Supporting documentation is provided to the individual signing the check.
* 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 December 31, 2024:

Total Assets $16,332,095

Deferred Outflows of Resources $1,387,692

Total Liabilities $15,034,757

Deferred Inflows of Resources $2,530,357

Net Position $154,673

Revenues $10,012,725

Expenses $8,033,480

**Accounting System:** Quickbooks Enterprise System

**Financial Statements:** The Board will provide a trial balances and general ledgers.

**Estimated Start of Fieldwork:** No later than March 15 following each period

**Engagement Completion Date:** No later than June 30 following each period

**Special Requirements:**

* The successful ICPA will assist with preparing the financial statements in accordance with GAAP, to include appropriate note disclosures.
* The Board is required to prepare and submit the Division of Administration, Office of Statewide Accounting and Reporting Policy’s Annual Fiscal Report (AFR) packet, which is a statutory basis report. The successful ICPA will assist the Board in preparing the AFR packet.

**State Agency Assistance:** The Board will provide supporting schedules as required.

**Last Engagement:** Audit as of and for the period ended December 31, 2024

**Results of Last Engagement:**

* Unmodified opinion
* No Findings

**Prior Auditor:** Broussard and Company

Lake Charles, 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](mailto:StateContracts@lla.la.gov)

**Proposal Due Date and Time:** August 7, 2025 by 5:00 p.m.