

LOUISIANA LEGISLATIVE AUDITOR
AGREED-UPON PROCEDURES
LOUISIANA STATE BOXING AND WRESTLING COMMISSION
FOR THE YEAR ENDED
JUNE 30, 2021



ERICKSEN KRENTEL^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of Louisiana State Boxing and Wrestling Commission and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Agreed-Upon Procedures (AUPs) for the year ended June 30, 2021. The Louisiana State Boxing and Wrestling Commission's management is responsible for those C/C areas identified in the AUPs.

Louisiana State Boxing and Wrestling Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's AUPs for the year ended June 30, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are attached in Schedule "1."

We were engaged by Louisiana State Boxing and Wrestling Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the AUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Louisiana State Boxing and Wrestling Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the AUP's, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

October 5, 2021
New Orleans, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2021

WRITTEN POLICIES AND PROCEDURES

1. **Procedures:** Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories, as applicable:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law or state purchasing rules and regulations, as applicable to the entity; and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving.
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued).
 - e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
 - f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).
 - h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (2) documentation requirements, (3) time-frame in which requests must be submitted and (4) required approvers
 - i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees annually attest through signature verification that they have read the entity's ethics policy.
 - j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

- k) ***Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: The entity's written policies and procedures completely address the functions of budgeting, purchasing, disbursements, receipts/collections, payroll/personnel, contracting, travel and expense reimbursements and ethics. The entity's written policies and procedures do not address disaster recovery/business continuity. Credit cards and debt service are not applicable.

ANNUAL FISCAL REPORT (AFR)

2. **Procedures:** Obtain the financial statements from the AFR submitted to the Division of Administration's (DOA) Office of Statewide Reporting and Accounting Policy for the current and prior periods. Perform analytical procedures comparing current and prior period amounts, by line item. Report any variances of 10% or greater for line items that are 10% or more of the respective total assets/deferred outflows of resources, liabilities/deferred inflows of resources, net position, revenues, or expenses, and management's explanation of the variance.

Results: Cash and cash equivalents decreased by 23%, expenses decreased by 17% and licenses, permits, and fees decreased by 93% as a result of events not being held due to the COVID-19 pandemic.

BOARD MEETINGS/MINUTES

3. **Procedures:** Obtain and inspect the board minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a) Observe that the board met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
 - b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.
 - c) Access the entity's online information included in the DOA's boards and commissions database (<https://wwwcfprd.doa.louisiana.gov/boardsandcommissions/home.cfm>) and observe that the entity submitted board meeting minutes for all meetings during the fiscal period.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Results: The board met with a quorum and the minutes included monthly budget-to-actual comparisons. Board meeting minutes were submitted to the DOA's boards and commissions database for all meetings.

BANK RECONCILIATIONS

4. **Procedures:** Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. For each of the bank accounts in the listing provided by management, obtain bank statements and reconciliations for all months in the fiscal period and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months at the statement closing date; and
 - d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

Results: Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date. Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than six months at the statement closing date. The reconciled balance for the final month of the fiscal period agrees to the general ledger.

RECEIPTS/COLLECTIONS

5. **Procedures:** Obtain and inspect written policies and procedures relating to employees job duties (if no written policies or procedures, inquire of employees about their job duties), and observe that job duties for collections are properly segregated such that:

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

- a) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts or license applications received) to the deposit.
- b) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
- c) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source are not responsible for collecting cash, unless another employee verifies the reconciliation.

Results: The Commission has separate officials for collecting cash and reconciling collection documentation. The official responsible for collecting cash is not responsible for posting collection entries to the general ledger. The official responsible for reconciling collections is not responsible for collecting cash.

6. **Procedures:** Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Results: The Commission does not maintain a bond or insurance policy that covers employee theft.

7. **Procedures:** Randomly select 5 deposit dates for each of the bank accounts (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 5 deposits for each bank account and:
- a) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - b) Trace the deposit slip total to the actual deposit per the bank statement.
 - c) Observe that the deposit was made within one business day of collection (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).
 - d) Trace the actual deposit per the bank statement to the general ledger.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Results: The related collection documentation was traced to deposit slips. The deposit slip total agrees to the actual deposit per the bank statement. Regular periodic deposits were made after collection. The actual deposit per the bank statement agreed to the general ledger.

8. **Procedures:** Obtain and inspect written policies and procedures (if no written policies and procedures, inquire to management) and observe that there is a process performed to determine completeness of all collections, including electronic transfers, for each revenue source (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued) by a person who is not responsible for collections.

Results: There is a process performed to determine completeness of all collections by a person who is not responsible for collections.

9. **Procedures:** For licensing boards, obtain a list of initial and renewal licenses granted during the period from management and management's representation that the listing is complete. Randomly select 10 individual applicants from the listing and obtain the supporting documentation (e.g. application, copy of check) from management and:
- a) Observe that the fee paid for license was the appropriate fee based on the applicable fee schedule established by the board or statute.
 - b) If a penalty was assessed (e.g. late fee), observe that the penalty was assessed and collected in accordance with the board's policies.

Results: Not applicable.

10. **Procedure:** For levee districts, obtain independent confirmation of the tax amounts received from the appropriate parish Sheriff's offices. Observe that the confirmed amount agrees to the amount deposited by levee district.

Results: Not applicable.

NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

11. **Procedures:** Obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employees job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

- b) At least two employees are involved in processing and approving payments to vendors.
- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.
- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results: At least two officials are involved in initiating a purchase request, approving a purchase, placing an order/making the purchase, and processing and approving payments to vendors. The official responsible for processing payments is prohibited from adding/modifying vendor files unless another official is responsible for periodically reviewing changes to vendor files. Either the official responsible for signing checks mails the payment or gives the signed checks to another official to mail who is not responsible for processing payments.

12. **Procedures:** Obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements which are addressed in separate sections below) and obtain management's representation that the population is complete. Randomly select 5 disbursements, obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each transaction and:
- a) Observe that the disbursement matched the related original invoice/billing statement
 - b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #11, as applicable.

Results: The 5 disbursements matched the related original invoice/billing statement. The disbursement documentation included evidence of segregation of duties.

CREDIT CARDS/DEBIT CARDS/P-CARDS

13. **Procedures:** Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete. Randomly select 2 monthly statements or combined statements for each card (for a debit card, randomly select 2 monthly bank statements), obtain supporting documentation, and:

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g. original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
- b) Observe that finance charges and late fees were not assessed on the selected statements.

Results: Not applicable. The Commission does not maintain credit cards, debit cards, or p-cards.

14. **Procedure:** Obtain supporting documentation for all transactions included on the monthly statements or combined statements selected in #13 above. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: Not applicable. The Commission does not maintain credit cards, debit cards, or p-cards.

TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (EXCLUDING CARD TRANSACTIONS)

15. **Procedures:** Obtain from management a listing of all travel and travel-related expense reimbursements paid to employees and board members during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana in PPM49 (<https://www.doa.la.gov/pages/osp/travel/TravelPolicy.aspx>) or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: For each of the 5 reimbursements selected, the mileage rate reimbursed did not agree to the rates established by the State of Louisiana in PPM 49.

CONTRACTS

16. **Procedures:** Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- b) Observe that the contract was approved by the governing body/board, if required by policy.
- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.
- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: The Commission had 1 contract initiated during the fiscal period for professional services. The contract was approved by the Commission. There were no amendments to the contract and there were no payments made during the fiscal period.

PAYROLL AND PERSONNEL

17. **Procedures:** Obtain a listing of employees employed during the fiscal period, and management's representation that the listing is complete. Randomly select 5 employees (or select all employees if less than 5), obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Results: For each of the employees selected, the paid salaries agreed to the authorized salaries in the personnel file.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

18. **Procedures:** Randomly select 2 pay periods during the fiscal period. For the employees selected under #17 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe that all selected employees documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observe that supervisors approved the attendance and leave of the selected employees.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Results: Not applicable.

19. **Procedures:** Obtain a listing of those employees that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select 2 employees, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees' cumulative leave records, and agree the pay rates to the employees' authorized pay rates in the employees' personnel files.

Results: Not applicable.

20. **Procedure:** Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Results: Not applicable.

ETHICS

21. **Procedures:** Using the 5 randomly selected employees from procedure #17 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a) Observe that the documentation demonstrates each employee completed one hour of ethics training during the fiscal period.
 - b) Observe that the documentation demonstrates each employee attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Results: The employees selected completed one hour of ethics training during the fiscal period and attested that they have read the ethics policy during the fiscal period.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

22. **Procedures:** Obtain a listing of board members from management. Randomly select 5 board members and observe documentation to demonstrate that required annual ethics training was completed.

Results: 1 of the 5 board members selected did not have documentation to demonstrate that the required annual ethics training was completed.

BUDGET

23. **Procedures:** Obtain a copy of the legally adopted budget, including all amendments, and the board minutes. Observe the minutes contain approval of the budget and amendments.

Results: The minutes contain approval of the Commission's decision to not adopt a budget for the fiscal year due to COVID-19.

24. **Procedures:** Compare the total revenues and total expenditures of the final budget to actual total revenues and total expenditures on the financial statements or AFR. Report variances of 10% or greater.

Results: The Commission did not adopt a budget for the fiscal year; therefore it is not possible to report any variances.

25. **Procedures:** Inquire of management whether the entity has updated its budget information in the DOA's boards and commissions database referred to in #3 above for the current fiscal period (i.e. period covered in these procedures). Access the online database and obtain the budget information for the current fiscal period. Observe that the budget information contained in the database agrees to the budget adopted by the entity's board.

Results: The Commission did not adopt a budget for the fiscal year; therefore, it is not possible to observe that the budget contained in the database agrees to the adopted budget.

DEBT SERVICE

26. **Procedures:** Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

Results: Not applicable. The Commission did not issue bonds/notes during the fiscal period.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

27. **Procedures:** Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: Not applicable. The Commission does not have bonds/notes outstanding at the end of the fiscal period.

SEXUAL HARASSMENT

28. **Procedures:** Obtain and inspect the entity's written sexual harassment policies and procedures and observe that they address all requirements of R.S. 42:342-344, including agency responsibilities and prohibitions; annual employee training; and annual reporting requirements.

Results: The Commission does not have written sexual harassment policies and procedures.

29. **Procedures:** Obtain a listing of employees/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/board member completed at least one hour of sexual harassment training during the calendar year.

Results: Each of the 5 employees/board members selected completed the required sexual harassment training.

30. **Procedures:** Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Results: The Commission has not posted the required sexual harassment policy and complaint procedure on its website.

31. **Procedures:** Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344.

Results: The Commission did not complete an annual sexual harassment report for the current fiscal period.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

OTHER

32. **Procedures:** Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Results: There were no misappropriations of public funds and assets during the fiscal period.

33. **Procedures:** Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds. This notice is available for download or print at www.la.gov/hotline.

Results: The required notice was posted on the District's website as required by R.S. 24:523.1.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
CORRECTIVE ACTION PLAN – AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2021

October 5, 2021

Louisiana Legislative Auditor

The Louisiana State Boxing and Wrestling Commission respectfully submits the following corrective action plan for items identified pursuant to the Agreed-Upon Procedures Engagement prescribed by you.

Name and address of independent public accounting firm:

Ericksen Krentel LLP
4227 Canal Street
New Orleans, LA 70119

Engagement Period: July 1, 2020 – June 30, 2021

The exceptions from the Agreed-Upon Procedures Report are discussed below:

Written Policies and Procedures

Exceptions: The Commission's written policies and procedures do not address disaster recovery/business continuity.

Receipts/Collections

Exceptions: The Commission does not maintain a bond or insurance policy that covers employee theft.

Travel and Travel-Related Expense Reimbursements

Exceptions: For each of the 5 reimbursements selected, the mileage rate reimbursed did not agree to the rates established by the State of Louisiana in PPM 49.

Ethics

Exceptions: 1 of the 5 board members selected did not have documentation to demonstrate that the required annual ethics training was completed.

Budget

Exceptions: The Commission did not legally adopt a budget due to COVID-19.

Sexual Harassment

Exceptions: The Commission does not have written sexual harassment policies and procedures. The required policy and complaint procedure has not been posted on the Commission's website. Additionally, the Commission did not complete an annual sexual harassment report for the current fiscal period.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
CORRECTIVE ACTION PLAN – AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Management’s Response to Exceptions:

Written Policies and Procedures

Exceptions: The Commission’s written policies and procedures do not address disaster recovery/business continuity.

The Commission will discuss and create policy language to address disaster recovery/business continuity because we have no physical offices or assets.

Receipts/Collections

Exceptions: The Commission does not maintain a bond or insurance policy that covers employee theft.

The Commission will obtain bonds or insurance policies that cover employee theft.

Travel and Travel-Related Expense Reimbursements

Exceptions: For each of the 5 reimbursements selected, the mileage rate reimbursed did not agree to the rates established by the State of Louisiana in PPM 49.

Corrective action will be taken to reimburse Commission funds for overpayments and to advise Commissioners of correct rates.

Ethics

Exceptions: 1 of the 5 board members selected did not have documentation to demonstrate that the required annual ethics training was completed.

The Commission will advise all Commissioners to complete required training in a timely manner.

Budget

Exceptions: The Commission did not legally adopt a budget due to COVID-19.

The Commission will legally adopt budgets going forward.

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
CORRECTIVE ACTION PLAN – AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Sexual Harassment

Exceptions: The Commission does not have written sexual harassment policies and procedures. The required policy and complaint procedure has not been posted on the Commission’s website. Additionally, the Commission did not complete an annual sexual harassment report for the current fiscal period.

The Commission will create and adopt written sexual harassment policies and procedures and post to the Commission website. The Commission will also report that there were no sexual harassment complaints for 2020/2021.

Sincerely,



Signature

Administrative Assistant

Title

LOUISIANA STATE BOXING AND WRESTLING COMMISSION
STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

Year Ended June 30, 2020

Written Policies and Procedures

Exceptions: The Commission does not have written policies and procedures regarding disaster recovery/business continuity.

This finding was repeated in the current year.

Bank Reconciliations

Exceptions: 3 of the 12 months of operating bank reconciliations were not prepared within 2 months of the related statement closing date. Additionally, there was no evidence of external review of the bank reconciliations or documentation of research of reconciling items outstanding for more than 6 months at the statement closing date.

These findings were resolved in the current year.

Receipts/Collections

Exceptions: Employees who have access to cash are not covered by a bond or insurance policy for theft.

This finding was repeated in the current year.

Budget

Exceptions: There was no evidence that the board legally adopted the budget for the fiscal period per review of the board minutes.

There is a similar finding in the current year.

Sexual Harassment

Exceptions: We noted that the Commission does not have written sexual harassment policies and procedures. Additionally, none of the employees/board members completed at least one hour of sexual harassment training during the fiscal period. The Commission also has not posted the required policy and complaint procedure on its website or completed the required annual sexual harassment report on or before February 1.

The employees/board members selected for testing in the current year completed at least one hour of sexual harassment training during the fiscal period. However, the remaining findings were repeated in the current year.