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Independent Accountant's Report
On Applying Agreed-Upon Procedures
For the Year Ended June 30, 2024

To the Board of Directors of Louisiana State Board of Private Investigator Examiners and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below related to the Louisiana State Board of Private Investigator Examiners internal controls and compliance with certain laws and regulations for the fiscal period July 1, 2023 through June 30, 2024. Louisiana State Board of Private Investigator Examiners management is responsible for its financial records and establishing internal controls to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds.

The Louisiana State Board of Private Investigator Examiners has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the controls that the Louisiana State Board of Private Investigator Examiners use to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for their 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 as follows:

Written Policies and Procedures

1. 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.

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- a) **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.
- b) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The agency does not have procedures that address each of the items above. They use the guidelines set aside by the State of Louisiana and the DOA.

- c) **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.

Their disaster recovery/business continuity plan covers all procedures indicated above.

Annual Fiscal Report (AFR)

2. 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.

There are variances greater than 10% for the following:

Total assets declined by \$82,433 or 36% from a decline in cash and net position.

Total outflow and inflow of resources have decreased by 28% and 37% from actuary adjustments to post-retirement benefits.

Expenses increased by 15% or \$45,788, this increase was from adjustments made to salaries and benefits.

Board Meetings/Minutes

3. 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.
The board had four meetings during the year as required and a quorum was observed for each meeting.
 - b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.
There is reference in the minutes that the board is approving a financial report; however, there is no mention if part of that report included monthly budget-to-actual comparisons.
 - c) Access the Entity's online information included in the DOA's boards and commissions database (<https://www.cfprd.doa.louisiana.gov/boardsandcommissions/home.cfm>) and observe that the Entity submitted board meeting minutes for all meetings during the fiscal period.

All the meetings are posted to the DOA's database.

Bank Reconciliations

4. 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:

Management gave me a list that include two bank accounts.

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- 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).

The bank reconciliation included evidence that they were prepared within 2 months of related statements.

- 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).

Bank reconciliations had evidence that a member of management other than the employees that handle cash/receipts, post ledgers, or issue checks has reviewed the bank reconciliations.

- 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

There is documentation of management researching reconciled items that have been outstanding for more than 6 months.

- d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

The operating account bank reconciled balance did not agree with the general ledger balance. It was determined the difference were old outstanding checks were voided after the bank reconciliation was prepared. No exception.

Receipts/Collections

5. 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:

The same employee collects the receipts and makes the deposits; however, an outsourced firm post the deposits to the general ledger and reconciles the collection documents.

- 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.

The same employee collects the receipts and makes the deposit; however, an outsourced firm post the deposit to the general ledger and reconciles the collection reports.

- 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.

The employee that handles collections does not post the collections to the general ledger.

- 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.

An outsourced firm reconciles collections to the general ledger while another employee collects the deposits.

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

The agency does not handle cash and does not have an insurance policy covering employee theft.

7. 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.

A collection document agrees with the deposit slip.

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- b) Trace the deposit slip total to the actual deposit per the bank statement.

The deposit slip agrees with 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).

I was unable to make this determination, the agency does not document when the check is received.

- a) Trace the actual deposit per the bank statement to the general ledger.

Each of the deposits selected agree with the posting to the general ledger.

- 8. 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.

Management has an unwritten policy of the procedures used to determine the completeness of all collections that includes for each revenue source.

- 9. 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.

The fees paid for the selected licenses was the established fee by 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.

A late fee for a license renewal was assessed and collected in accordance with the board's policies.

- 10. For licensing boards, obtain and inspect the board's written policies and procedures for granting licenses (if no written policies and procedures, inquire to management) and observe that there is a process performed to ensure licensees meet the licensure requirements established by the board or statute, as applicable. For the 10 individual applicants selected in the previous step that were granted initial or renewal licenses during the period, request the supporting documentation (e.g. licensee file) from management and:

- a) Observe that the board followed the established process to issue or renew the license.

The board followed the established process to issue or renew licenses.

- b) Observe the documentation contains evidence that the licensee meets or continues to meet (if renewal) the licensure requirements established by the board or statute, as applicable.

The documentation contains evidence that the licensee meets or continues to meet the licensure requirements established by the board and statute, where applicable.

- c) Observe that the license was granted or approved by the board or the designated board member(s), as applicable.

The board approves all the initial licenses.

- 11. For levee districts, obtain independent confirmation of the tax amounts received from the appropriate parish Sherriff's offices. Observe that the confirmed amount agrees to the amount deposited by levee district.

Not applicable

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- 12. 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:

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

There were two employees involved in the initial purchase request and placing the order with a different employee approving the purchase.

- b) At least two employees are involved in processing and approving payments to vendors.

The employee that processes the vendor invoice does not approve the payment.

- 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.

The employee who processes the payment is not the same individual that adds/modifies 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.

The employee that signed the checks gives the signed checks to an employee that will mail the payment and is also responsible for processing the payment before signing.

13. 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.

Disbursements agree with the related original invoice.

- b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #12, as applicable.

There was documentation of segregation of duties as tested in #12 above

Credit Cards/Debit Cards/Fuel Cards/P-Cards

14. 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:

Management informed me they only have a debit card.

- 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.

There is evidence that monthly statements have been approved in writing by someone that is an authorized user. The lack of employees prevents this segregation.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

No finance charges

15. Obtain supporting documentation for all transactions included on the monthly statements or combined statements selected in #14 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.

Each of the transactions observed on the two statements had supporting documentation listing the business purpose. However, the charges were approved by an employee that is an authorized user. There was no meal charges selected. The lack of employees prevents this segregation of authorized users and who makes the purchase.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

16. 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).

Each of the reimbursements used the GSA per diem rate.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

There were no reimbursements for actual cost.

- 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).

Each of the reimbursements selected had the business purpose. There were no meal receipts included in the selection.

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

Each reimbursement was reviewed and approved, in writing, by someone other than the person receiving the reimbursement.

Contracts

17. 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:

Management gave me a list of 3 contracts.

- 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.

None of the contracts required a bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid law.

- b) Observe that the contract was approved by the governing body/board, if required by policy.

The contracts were approved by the board.

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.

None of the contracts were amended.

- 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.

Two of the contracts observed had supporting invoices that agreed with the terms of the contract, the third contract indicated services would be charged at a rate of \$75 per hour. A flat charge of \$1,000 with no hours indicated.

Payroll and Personnel

18. 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.

A list of employees and their related salaries was obtained from management.

19. Randomly select 2 pay periods during the fiscal period. For the employees selected under #18 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).

All full-time employees have documentation of their daily attendance and leave. The part-time employee has documentation of their attendance and does not obtain leave.

- b) Observe that supervisors approved the attendance and leave of the selected employees.

The supervisor did approve the attendance record.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Leave accrued or taken is reflected in the cumulative leave records.

20. 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.

There were no terminated employees.

21. 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.

Management has informed me that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid and the associated forms have been filed by the required deadlines.

Ethics

22. Using the 5 randomly selected employees from procedure #18 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.

The documentation observed demonstrated each employee completed the one hour ethics training.

- 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.

Best practices recommend the employees sign a verification that they have read the ethics policy. This agency does not have the employees sign a verification and rely on the ethic certificate to indicate the employee has read the ethics policy.

23. 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.

The selected board members had documentation to demonstrate the required ethics training was completed.

Budget

24. 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.

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The legally adopted budget was obtained, there were no amendments. This budget was approved by the board.

25. 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.

None of the variance were greater than 10%.

26. 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.

Management has informed me they are submitting the budget on the DOA's board and commissions database. The budget information does not agree with the amounts submitted to the DOA database.

Debt Service-Not Applicable

27. 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.

28. 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).

Sexual Harassment

29. 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.

The entity's written sexual harassment policy and procedures address all the requirements of R.S. 42:342-344.

30. 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.

Each full-time, part-time employee and board members selected had documentation of their sexual harassment training during the calendar year.

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

The entity has posted its sexual harassment policy and complaint procedures on their website.

32. Obtain the Entity 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.

The entity filed the sexual harassment report for the current fiscal year before February 1.

Other

33. 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.

There have been no reports of misappropriation of public funds.

34. 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.lla.la.gov/hotline.

The entity has posted on its premises and website the reporting of misappropriation, fraud, waste, or waste of public funds.

Corrective Action

35. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

Exception 2024-01 Contract – The hours charged for services were not indicated on the invoice.

Criterion – A procedure for this report is to compare the terms if the contract agreement with a selected invoice..

Condition – The contract agreement was the agency would pay \$75 per hour for services performed. The invoice charged a flat \$1,000 while the hours of service rendered were not included

Cause – A simple mistake by the contracted company.

Recommendation – The board approved this contract for services to be performed at \$75 per hour. The invoice submitted should have the hours indicated to comply with the terms of the contract.

Response – We notified the contractor that the invoice was not presented in the proper format. The contractors other invoice all included the hours and approved rate of pay. The contractor has informed us she will submit all future invoices to comply with the terms of the contract.

Exception 2024-02 Budget – Information entered on the DOA database does not agree with the Board approved budget.

Criterion – For the board approved budget for the year ended June 30, 2023-2024, agree with the information that was submitted and placed on the DOA database.

Condition – when comparing the board approved budget to the amounts recorded on the DOA database, the amounts did not agree.

Cause – The amount entered on the database did not agree with the board approved budget for 2023-2024.

Recommendation - After the budget amounts have been entered on the database review the input before submitting the report.

Response – We are going to add a procedure to compare the board approved budget to the budget amount entered on the DOA database during the year.

I am engaged by Louisiana State Board of Private Investigator Examiners 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*. An agreed-upon procedures engagement involves the practitioner performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting findings based on the procedures performed. I was 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 the Louisiana State Board of Private Investigator Examiners internal controls and compliance with laws and regulations. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of Louisiana State Board of Private Investigator Examiners and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Louisiana State Board of Private Investigator Examiners and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under R.S. 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Michael K Glover CPA
Michael K Glover APAC
October 7, 2024

Prior year exceptions - None