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**Independent Accountant's Report**  
**On Applying Agreed-Upon Procedures**  
**For the Year Ended June 30, 2023**

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

I have performed the procedures enumerated below related to the Louisiana State Board of Chiropractic Examiners internal controls and compliance with certain laws and regulations for the fiscal period July 1, 2022, through June 30, 2023. Louisiana State Board of Chiropractic 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 Chiropractic 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 Chiropractic Examiners uses 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**

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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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- 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.

The board does not have policies and procedures for categories a-j above address financial reporting. This agency complies with the policies and procedures written by the State of Louisiana, the Louisiana Department of Administration and the policies of the Civil Service for payroll. These policies and procedures are considered by the board to be sufficient for their operations.

- 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.

The agency has a disaster recovery plan that includes all of the above procedures.

### **Annual Fiscal Report (AFR)**

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- 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.

The AFR submitted to the DOA has variances greater than 10% as follows:

Total assets decreased by \$72,122 or 35% over last year due to the operating loss.

Deferred outflows of resources decreased by \$33,775 or 21% from adjustment made to the pension related outflow as determined by the actuary.

Total liabilities increased by \$83,930 or 14% from adjustments made to the OPEB and Net Pension liability accounts as determined by the actuary. Deferred inflows of resources decreased by \$54,200 or 44% for the same reason.

Net Position decreased by \$135,618 or 13% from an excess of expense over revenues and for the actuary adjustment to OPEB and pension expense accounts.

### **Board Meetings/Minutes**

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- 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 is required by legislation to have a minimum of 2 meetings per year, the board has more than the number of meetings required by legislation and at each meeting there was a quorum.

- b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.

Each of the board meetings makes reference to the review of financial statements but there is no reference to the budget-to-actual comparison being included in the financial statements. Management has informed me that the comparisons are being reviewed at each meeting.

- c) Access the entity's online information included in the DOA's boards and commissions database (<https://www.cfrd.louisiana.gov/boardsandcommissions/home.cfm>) and observe that the entity submitted board meeting minutes for all meetings during the fiscal period.

All of the board minutes that occurred during the fiscal period were posted on 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:

A list of bank accounts was provided by management.

- 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);

There was evidence that the bank reconciliations were prepared within 2 months of the related statement closing date.

- 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);

There is documentation that a board member reviewed the bank reconciliations and bank statements for the operating and savings account each month. There is no indication the quarterly statements received for the certificate of deposits are being reviewed by management or a board member.

- 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 were no transactions older than 6 months on the bank reconciliation.

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

When comparing the final month of the fiscal period with the general ledger, there are 3 general ledger accounts set up for the cash account. The differences are as follows:

<u>Account Description</u>	<u>General Ledger</u>	<u>Bank balance or reconciliation</u>	<u>Difference</u>
Operating	5,355.73	12,853.39	(7,497.66)
Savings	4,585.23	4,588.91	(3.68)
Certificate of Deposits	<u>153,912.64</u>	<u>121,966.63</u>	<u>31,946.01</u>
	<u>163,853.60</u>	<u>139,408.93</u>	<u>24,444.67</u>

**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:

- 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 person that makes the collections also makes the deposits and reconciles the collection documentation to the deposits.

- 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 same person that collects the cash is also posting the collections and reconciles the ledger postings.

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- 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.

The same employees responsible for reconciling collections to the general ledger is also the employee verifying the reconciliation.

This agency has two employees making it difficult to segregate duties. In an attempt to mitigate this weakness, the staff assemble deposit information for the board to review at each of their meetings.

- 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 have an insurance policy on employees that covers 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.

Related collection documents agree with the deposit slips.

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

The deposit slips agree with the amount indicated on 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).

The documentation observed does not indicate when the collection was received; therefore, I was not able to make this determination

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

The actual deposit on the bank statements agrees to the amounts recorded in 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.

The agency does not have policies and procedures addressing collections.

The same employee that determines the completeness of collections is the same employee responsible for collections. The agency has only two employees making segregation of duties not economically feasible.

- 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 is the fee that was established 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.

Licenses selected did not have any penalties assessed.

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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.

From observations made, the board followed the established process to issue and/or renew the license.

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 did contain evidence that the licensee meets or continues to meet the license's requirements established by the board.

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

The licenses observed were granted or approved by the board as applicable.

11. 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.

Not applicable

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

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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:

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

There are only two employees; however, one of the employees initiates the purchase while the other approves and places the order.

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

The same employee processes and approves the payment to the 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.

The same employee that processes payments also 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 same employee that signs checks also mails the payment to the vendors.

With the limited number of staff there are not enough personnel to segregate these duties. In an attempt to mitigate this weakness, at each board meeting a detail list of disbursements, after being disbursed, are presented for the board members to review.

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.

Each of the five disbursements selected matched the original invoice

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

There is no indication on the invoice of who is initiating, approving or approving the purchase for payment.

With the limited number of staff there are not enough personnel to segregate these duties. In an attempt to mitigate this weakness, at each board meeting a detail list of disbursements is presented for review and approval after they have been disbursed.

***Credit Cards/Debit Cards/Fuel Cards/P-Cards Not applicable***

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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:
- 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.
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.

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

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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](http://www.gsa.gov)).
- Each of the expense reimbursements were in accordance with the rates provided by the U.S. General Service Administration (GSA).
- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- When the actual cost was reimbursed, they were supported by original itemized receipts that identifies the purchase. Also observed was a reimbursement for an alcoholic drink.
- 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).

The business purpose was documented on mileage reimbursements and no business purpose was documented on expenses that were overnight including hotel and air fare. However, the business purpose was documented on other documents other than the original receipts or the form requesting reimbursement of expenses.

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- 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***

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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:

- 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.

In accordance with the Louisiana Procurement Code or the Louisiana Public bid laws, none of the contracts required a bid under these regulations.

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

All 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.

Each of the invoices selected agreed to the terms and conditions of the contract.

***Payroll and Personnel***

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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.

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).

The daily attendance and leave records are documented.

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

There is documented evidence that a supervisor is approving the attendance; however, there is no documented evidence that the leave is being approved. This is a two-employee office, management has informed me they work out their leave time (that a board member approves) and do not go through the formal paper documentation. The leave is worked out so that someone is always in the office.

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

Accumulated leave records are adjusted for leave accrued or taken.

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 during the year.

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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 all employer and employee portion 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**

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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.

Each of the two full time employees and one part time employee have demonstrated they have completed the 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 ethics policy during the fiscal period.

The agency demonstrated that each employee and board member signed a verification they he or she has read the entity ethics policy during the fiscal period.

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.

Each of the five board members selected demonstrated they had completed the annual ethics training

**Budget**

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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.

The adopted budget was approved by the board. There were no amendments.

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.

When comparing the revenues and total expenditures of the final budget to the actual revenues and total expenditures on the financial statements neither of the variances 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.

When reviewing the information on the DOA's database, no amounts are posted for the budget for 2023 or 2024 fiscal year.

**Debt Service Not Applicable**

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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***

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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 sexual harassment policy addresses all requirements of R.S. 42:342

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 of the three employees and five board members selected demonstrated they had completed at least one hour of sexual harassment training during the 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's sexual harassment policy and complaint procedure is posted on the premises and on their website.

32. 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.

An annual sexual harassment report was filed January 18, 2023.

### ***Other***

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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 were no misappropriations of public funds or assets during the fiscal year.

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.la.gov/hotline](http://www.la.gov/hotline).

The entity has posted on its premises and website the requirements of R.S. 24:523.1.

### ***Corrective Action***

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

### **Exceptions – current year**

#### **Exception 2023-01 The reconciled bank balance does not agree with the general ledger balance.**

**Criteria** – To compare the reconciled bank balances for the final month of the fiscal year to see if they agree with the general ledger balance.

**Condition** – as indicated above under **Bank Reconciliation 4(d)**, the general ledger balance does not agree with the reconciled balances of the CD and operating account. This is a repeat exception from the previous year.

**Cause** – it was determined the differences in the operating and the CD balance were posting errors. The operating account disbursement was entered in the general ledger as 6/1/2023 when the disbursement was dated 7/7/2023 and the difference of the CD was a matured CD was posted not posted to the CD account on the balance sheet.

**Effect** – the operating account bank reconciliations did not agree with the general ledger, there was a difference of \$3.68 in the saving account thought to be interest not recorded and a difference of the certificate of deposits created from an error in posting a matured CD.

**Recommendation** – Management has informed me they do not feel comfortable making journal entries to the general ledger. As recommended last year, management may want to consider using an outsourced firm to determine what makes up the differences and have them post the entries only after management has approved those entries. Management may want to consider having their outsourced account assist with the bank reconciliations and adjusting the account balances accordingly.

**Response** – Management believes in the past years when a CD matured and interest was earned and adjustments to the account were not made to record these changes. Management is going to review this with the outsourced accountant and have him determine what adjustments need to be made.

**Exception 2023-02 – Violation of Policy & Procedures Memorandum 49 Section 1506 addressing travel reimbursements.**

**Criteria** – An alcoholic beverage was included as a travel expense and was reimbursed.

**Condition** – Policy & Procedures Memorandum 49 section 1506 prohibits the reimbursement of Alcohol.

**Recommendation** – Management may want to review the present procedures for reimbursement of travel expenses and determine if changes need to be made for this oversight.

**Response** – Management has procedures that address non reimbursement of any alcoholic beverage. The individual reimbursed is reimbursing the agency for this oversight. The agency has requested travelers to place alcoholic beverages on their personal card. This charge was an isolated incidence. We will review the reimbursement policies with those individuals before they travel for the agency.

**Exception 2023-03 – 2023 and 2024 budgets are not posted to the DOA database.**

**Criteria** – The procedure under Budget is to determine if the budget information is in the DOA's boards and commissions database.

**Condition** – When observing the Board and Commissions database budget information, I observed that the columns for the 2023 and 2024 budget are both blank.

**Recommendation** – The board approved budget for 2023 and 2024 should be entered on the DOA's board and commissions database.

**Response** – The agency is going to include this information on the database as soon as possible for both years.

I was engaged by Louisiana State Board of Chiropractic 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 Chiropractic 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 our attention that would have been reported to you.

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

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This report is intended solely for the information and use of the Louisiana State Board of Chiropractic 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 10, 2023

**Prior Year Exceptions:**

**Exception 2022-01 The reconciled bank balance does not agree with the general ledger balance.**

**Condition** – as indicated above under Bank Reconciliation, the general ledger balance does not agree with the reconciled balances of the CD and operating account.

**Update** – This condition is a repeat for the current fiscal year.