

OFFICE OF THE LIEUTENANT GOVERNOR  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED DECEMBER 22, 2010

**LEGISLATIVE AUDITOR  
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

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Our procedures at the Office of the Lieutenant Governor (OLG) for the period July 1, 2008, through June 30, 2010, disclosed:

- No significant control deficiencies or errors relating to cash, movable property, revenues, or payroll expenditures were identified.
- No significant control deficiencies or noncompliance that would require reporting under Office of Management and Budget (OMB) Circular A-133 for the State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act (CFDA 84.397) federal program for the fiscal year ended June 30, 2010, were identified.

This work did not constitute an audit under auditing standards; however, we did perform certain procedures related to compliance with federal laws and regulations in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133. This report is a public report and has been distributed to state officials. We appreciate OLG's assistance in the successful completion of our work.

## **Background**

The lieutenant governor exercises powers delegated by the governor as provided by law and serves as governor: in the event of a vacancy in the office; if the governor is unable to act as governor; or if the governor is out of state. The lieutenant governor serves as an ex-officio member of each committee, board, and commission on which the governor serves. In addition, the lieutenant governor serves as the commissioner for the Department of Culture, Recreation and Tourism. These offices exist to preserve, showcase, and market Louisiana's cultural heritage to those within and outside Louisiana.

The lieutenant governor oversees the Louisiana Serve Commission and the Louisiana Retirement Development Commission, which make recommendations to the state's elected officials.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

December 3, 2010

**HONORABLE JAY DARDENNE**  
**LIEUTENANT GOVERNOR**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Office of the Lieutenant Governor (OLG) for the period from July 1, 2008, through June 30, 2010.

- Our auditors obtained and documented a basic understanding of OLG's operations and system of internal controls, including internal controls over a major federal award program administered by OLG through inquiry, observation, and review of its policies and procedures documentation, including a review of the related laws and regulations applicable to OLG.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using OLG's annual fiscal report and/or system-generated reports and obtained explanations from OLG management for any significant variances.
- Based on the documentation of OLG's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to cash in bank accounts, movable property, revenues, and payroll expenditures.
- Our auditors performed internal control and compliance testing, in accordance with OMB Circular A-133, on the State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act (CFDA 84.397) federal program for the fiscal year ended June 30, 2010, as a part of the Single Audit for the State of Louisiana.
- Our auditors prepared Budgetary Comparison Schedules for OLG for the fiscal year ended June 30, 2010, using the Annual Fiscal Report of OLG and additional data in the Integrated Statewide Information System (ISIS), the state's accounting system. These schedules are presented as additional information but have not been subjected to auditing procedures.

Based on the application of these procedures, we found no significant control deficiencies, noncompliance, or errors relating to our analytical procedures or our other audit procedures, including our procedures on federal programs, that should be communicated to management.

While we did not perform an audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, we did perform certain procedures related to compliance with federal laws and regulations in accordance with those standards. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

The Annual Fiscal Report of OLG was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. OLG's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended solely for the information and use of OLG and its management, others within OLG, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

EMS:CGEW:BQD:THC:dl

OLG 2010



\_\_\_\_\_ BUDGETARY COMPARISON SCHEDULE (UNAUDITED)

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**UNAUDITED**

**OFFICE OF THE LIEUTENANT GOVERNOR  
AGENCY 146 - LIEUTENANT GOVERNOR**

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2010**

**APPROPRIATED REVENUES:**

	<u>TOTAL BEFORE ADJUSTMENTS</u>	<u>AGENCY ADJUSTMENTS</u>	<u>ADJUSTED TOTAL</u>	<u>REVISED BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
General Fund - direct	\$1,178,294		\$1,178,294	\$1,354,825	(\$176,531)
General Fund - fees and self-generated				150,000	(150,000)
General Fund - interagency transfers	1,484,289		1,484,289	2,250,584	(766,295)
Federal aid	5,770,345		5,770,345	6,507,031	(736,686)
	<u>5,770,345</u>		<u>5,770,345</u>	<u>6,507,031</u>	<u>(736,686)</u>
Total Appropriated Revenues	<u>\$8,432,928</u>	<u>NONE</u>	<u>\$8,432,928</u>	<u>\$10,262,440</u>	<u>(\$1,829,512)</u>

**APPROPRIATED EXPENDITURES:**

	<u>ADMINISTRATIVE</u>	<u>GRANTS PROGRAM</u>	<u>TOTAL</u>
Salaries	\$1,255,217		\$1,255,217
Other compensation	35,865		35,865
Related benefits	335,865		335,865
Travel and training	42,608		42,608
Operating services	116,621		116,621
Supplies	32,072		32,072
Professional services	135,042		135,042
Other charges	327,251	\$5,893,407	6,220,658
Interagency transfers	139,168		139,168
	<u>139,168</u>		<u>139,168</u>
Total appropriated expenditures before adjustments	2,419,709	5,893,407	8,313,116
System adjustments		(32,700)	(32,700)
	<u>2,419,709</u>	<u>5,860,707</u>	<u>8,280,416</u>
Total Appropriated Expenditures	2,419,709	5,860,707	8,280,416
Revised Budget	<u>2,806,751</u>	<u>7,455,689</u>	<u>10,262,440</u>
Variance Favorable (Unfavorable)	<u>\$387,042</u>	<u>\$1,594,982</u>	<u>\$1,982,024</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

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