

LOUISIANA DAIRY INDUSTRY PROMOTION BOARD  
DEPARTMENT OF AGRICULTURE AND FORESTRY  
A COMPONENT UNIT OF THE  
STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT  
ISSUED AUGUST 26, 2009

**LEGISLATIVE AUDITOR  
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**LEGISLATIVE AUDITOR**  
STEVE J. THERIOT, CPA

**DIRECTOR OF FINANCIAL AUDIT**  
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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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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

August 4, 2009

Independent Auditor's Report  
on the Financial Statements

**LOUISIANA DAIRY INDUSTRY PROMOTION BOARD**  
**DEPARTMENT OF AGRICULTURE AND FORESTRY**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

We have audited the accompanying basic financial statements of the Louisiana Dairy Industry Promotion Board (board), a component unit of the State of Louisiana, as of and for the year ended June 30, 2008, as listed in the table of contents. These financial statements are the responsibility of management of the board. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana Dairy Industry Promotion Board as of June 30, 2008, and the changes in its financial position and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

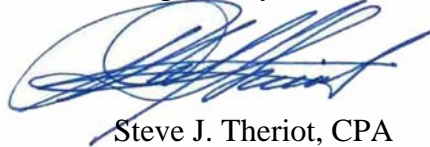
During August and September of 2005, the State of Louisiana suffered considerable damage from two major hurricanes, Katrina and Rita, resulting in the President of the United States declaring Louisiana a major disaster area. Because of the severity of these two separate events and the resulting losses sustained, it is unknown exactly what economic impact recovery will have on state and local governmental operations in Louisiana. The long-term effects of these events directly on the board cannot be determined at this time.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2009, on our consideration of the board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. However, the board did not include this information in the financial statements for the year ended June 30, 2008.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the board's basic financial statements. The accompanying Schedule of Per Diem Paid Board Members is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Respectfully submitted,



Steve J. Theriot, CPA  
Legislative Auditor

BF:CGEW:BQD:THC:dl

DAIRY08

**LOUISIANA DAIRY INDUSTRY PROMOTION BOARD  
DEPARTMENT OF AGRICULTURE AND FORESTRY  
STATE OF LOUISIANA**

**Statement of Net Assets, June 30, 2008**

**ASSETS**

Current assets:

Cash (note 2)	\$323,490
Receivables - assessments (note 3)	<u>26,721</u>

**Total assets** 350,211

**LIABILITIES** - current accounts payable 111,664

**NET ASSETS** - unrestricted \$238,547

The accompanying notes are an integral part of this statement.

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**LOUISIANA DAIRY INDUSTRY PROMOTION BOARD  
DEPARTMENT OF AGRICULTURE AND FORESTRY  
STATE OF LOUISIANA**

**Statement of Revenues, Expenses,  
and Changes in Net Assets  
For the Year Ended June 30, 2008**

<b>Operating revenues</b> - assessments	<u>\$328,971</u>
<b>Operating expenses:</b>	
Compensation - board member per diem	480
Travel	4,274
Operating services	557
Professional services	5,525
Other charges:	
Advertising	149,437
Promotional activities and supplies	204,099
Administrative services (note 4)	9,869
Total operating expenses	<u>374,241</u>
<b>Operating loss</b>	<u>(45,270)</u>
<b>Nonoperating revenues:</b>	
Use of money and property - interest earnings	8,976
Miscellaneous	7,136
Total nonoperating revenues	<u>16,112</u>
<b>Change in net assets</b>	(29,158)
<b>NET ASSETS - BEGINNING OF YEAR, Restated (note 5)</b>	<u>267,705</u>
<b>TOTAL NET ASSETS AT END OF YEAR</b>	<u><u>\$238,547</u></u>

The accompanying notes are an integral part of this financial statement.

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**LOUISIANA DAIRY INDUSTRY PROMOTION BOARD  
DEPARTMENT OF AGRICULTURE AND FORESTRY  
STATE OF LOUISIANA**

**Statement of Cash Flows  
For the Year Ended June 30, 2008**

**Cash flows from operating activities:**

Cash received from assessments	\$329,658
Cash paid to suppliers for goods and services	<u>(375,450)</u>

Net cash used by operating activities (45,792)

**Cash flows from noncapital and related financing activities:**

Miscellaneous receipts	7,136
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**Cash flows from investing activities:**

Interest received	<u>8,976</u>
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**Net decrease in cash** (29,680)

**Cash at beginning of year** 353,170

**Cash at end of year** \$323,490

**Reconciliation of operating loss to net cash  
provided by operating activities:**

Operating loss	(\$45,270)
Changes in assets and liabilities:	
Decrease in accounts receivable	687
(Decrease) in accounts payable	<u>(1,209)</u>

Net cash used by operating activities (\$45,792)

The accompanying notes are an integral part of this financial statement.

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## INTRODUCTION

The Louisiana Dairy Industry Promotion Board (board) is a component unit of the State of Louisiana created within the Louisiana Department of Agriculture and Forestry, as provided by Louisiana Revised Statute (R.S.) 3:557.1-12. The board consists of nine members, eight of whom are appointed by the commissioner of agriculture and forestry. These eight members represent three geographical areas of the state and are selected by the commissioner from a slate of candidates proposed by the Louisiana Farm Bureau Federation and by dairy cooperatives having a membership of at least 25 producers. The ninth member is the commissioner of agriculture and forestry who serves as ex-officio with all rights, duties, and privileges of the other members. Eight alternates are appointed by the commissioner of agriculture and forestry who serve in the absence of the appointed members. All board members and alternates serve terms concurrent with the commissioner and receive \$40 per diem for attending board meetings and other official business of the board.

The board is charged with the responsibility of promoting knowledge of the health-giving qualities and dietary values of milk and other dairy products and effectively promoting the consumption of Louisiana milk and other Louisiana dairy products to assure a sufficient quantity of such products for Louisiana consumers. The board is engaged in dairy product promotion and nutrition education through various advertising and promotion programs, school nutrition education programs, school food service programs, and retail marketing programs. The board does not use a brand name or trade name in its advertising and promotion programs nor does it use funds for the purpose of influencing governmental policy or actions.

Operations of the board are funded entirely with self-generated revenues, financed by dairy producers from assessments collected from processors who buy milk directly from producers or through cooperative associations. The board has no employees. Personnel of the Louisiana Department of Agriculture and Forestry perform all collection and administrative functions of the board. The board reimburses the department for these services.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. BASIS OF PRESENTATION

The accompanying financial statements have been prepared on the full accrual basis in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting principles and reporting standards. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards* published by the GASB. The board applies all GASB pronouncements as well as Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. In accordance with policies established by the Division of Administration, the board has elected to follow GASB pronouncements issued after November 30, 1989, rather than FASB pronouncements.

**B. REPORTING ENTITY**

GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and has defined the governmental reporting entity to be the State of Louisiana. The board is considered to be a component unit of the State of Louisiana because the state exercises oversight responsibility in that the commissioner appoints the board members and can impose his will on the board. The accompanying financial statements present only the activity of the board. Annually, the State of Louisiana issues basic financial statements that include the activity contained in the accompanying financial statements.

**C. FUND ACCOUNTING**

All activities of the board are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The transactions of the board are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the Statement of Net Assets.

Revenues are recognized in the accounting period when they are earned and expenses are recognized when the related liability is incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and/or producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. The principal operating revenue of the board derives from assessments on Louisiana dairy producers. Since 1983, the Louisiana dairy producers have funded the Louisiana dairy industry advertising program with a 10-cent assessment rate per hundredweight on all milk solids, milk fats, or fluid milk components sold.

**E. BUDGET PRACTICES**

The board adopted an annual budget that was submitted to the Department of Agriculture and Forestry for the 2007-2008 fiscal year on June 28, 2007. The annual budget is prepared on the modified accrual basis of accounting. The budget is adopted on an object basis. The board does not recognize or record encumbrances as part of its budgetary practices. Formal budgetary integration is employed as a management control device during the year. The board is not required to present a budgetary comparison schedule.

**F. CASH**

Cash consists of interest-bearing demand deposits. Under state law, the board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States.

**G. CAPITAL ASSETS AND LONG-TERM OBLIGATIONS**

The board has no capital assets or long-term obligations at June 30, 2008.

**H. COMPENSATED ABSENCES, PENSION  
BENEFITS, AND POSTRETIREMENT  
HEALTH CARE AND LIFE INSURANCE  
BENEFITS**

The board has no full-time employees. The board pays a portion of the salary of an employee of the Department of Agriculture and Forestry for administrative services. Therefore, no compensated absences, pension benefits, or postretirement benefits are provided by the board.

**I. NET ASSETS**

Net assets comprise the difference between assets and liabilities in the Statement of Net Assets. Net assets generally are classified in the following components:

Invested in capital assets, net of related debt consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net assets consist of external constraints placed on net asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net assets consist of all other net assets that are not included in the other categories previously mentioned.

**2. CASH**

As reflected on Statement A, the board has deposits in bank accounts totaling \$323,490 at June 30, 2008. Deposits in bank accounts are stated at cost, which approximates market.

Custodial credit risk is the risk that in the event of a bank failure, the board’s deposits may not be recovered. Under state law, the board’s deposits must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The fair market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the board or the pledging bank by a holding or custodial bank that is mutually acceptable to both parties.

The following is a breakdown by banking institution and amount of the collected bank balances:

<u>Banking Instituion</u>	<u>Amount</u>
JP Morgan Chase Bank - operating account	\$54,742
Capital One Bank - savings account	<u>270,277</u>
Total	<u><u>\$325,019</u></u>

**3. RECEIVABLES**

At June 30, 2008, the board has receivable balances for dairy assessments totaling \$26,721. The board has not established an allowance for doubtful accounts.

**4. ADMINISTRATIVE SERVICES**

As shown on Statement B, the board paid administrative service costs totaling \$9,869 for the year ended June 30, 2008, to the Louisiana Department of Agriculture and Forestry for administering and collecting assessments on the sale of milk and milk products. R.S. 3:557.7(B) allows the Louisiana Department of Agriculture and Forestry to retain a portion not to exceed 3% of the total assessments collected by the department to defray the costs of collecting the assessments.

**5. NET ASSETS RESTATED**

The beginning net assets as reflected on Statement B have been restated to reflect the following adjustments:

Net assets, June 30, 2007	\$267,736
Correction to prior year revenues	(67)
Correction to prior year expenses	<u>36</u>
Net assets at June 30, 2007, as restated	<u><u>\$267,705</u></u>

**6. RISK MANAGEMENT**

Losses arising from judgments, claims, and similar contingencies are paid through the state's self-insurance fund operated by the Office of Risk Management, the agency responsible for the state's risk management program, or by General Fund appropriation.

There is no pending litigation or claims against the board at June 30, 2008, which if asserted, in the opinion of the commission's legal advisors, would have at least a reasonable probability of an unfavorable outcome or for which resolution would materially affect the financial statements. In addition, the commission has paid no settlements in the last three years.

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**PER DIEM PAID BOARD MEMBERS**

The schedule of per diem paid board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

Per diem payments are authorized by Louisiana Revised Statute 3:557.4. Board members are paid \$40 per day for each day spent in actual attendance of board meetings.

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**LOUISIANA DAIRY INDUSTRY PROMOTION BOARD  
DEPARTMENT OF AGRICULTURE AND FORESTRY  
STATE OF LOUISIANA**

**Schedule of Per Diem Paid Board Members  
For the Year Ended June 30, 2008**

Lanny Connerly	\$80
Roy Ingraffia	40
Daniel Lyons	40
Oliver Mitchell	40
Eugene Robertson	80
James Rogers	80
Susie Sharkey	40
Jerry Simpson	80
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Total	\$480
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**OTHER REPORT REQUIRED BY**  
***GOVERNMENT AUDITING STANDARDS***

The following pages contain our report on internal control over financial reporting and on compliance with laws and other matters as required by *Government Auditing Standards*, issued by the Comptroller General of the United States. This report is based on the audit of the financial statements and includes, where appropriate, any significant deficiencies and/or material weaknesses in internal control or compliance and other matters that would be material to the presented financial statements.

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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

August 4, 2009

Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance With  
Government Auditing Standards

**LOUISIANA DAIRY INDUSTRY PROMOTION BOARD**  
**DEPARTMENT OF AGRICULTURE AND FORESTRY**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

We have audited the financial statements of the Louisiana Dairy Industry Promotion Board (board), a component unit of the State of Louisiana, as of and for the year ended June 30, 2008, which collectively comprise the board's basic financial statements and have issued our report thereon dated August 4, 2009. Our report was modified to include an emphasis of a matter regarding the impact of hurricanes Katrina and Rita. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the board's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination

of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiency to be a significant deficiency in internal control over financial reporting.

### **Inaccurate and Incomplete Annual Fiscal Report**

The Louisiana Dairy Industry Promotion Board (LDIPB) did not submit an accurate and complete Annual Fiscal Report (AFR) to the Division of Administration for the fiscal year ended June 30, 2008. As authorized by Louisiana Revised Statute 39:79, the commissioner of administration through the Division of Administration's Office of Statewide Accounting and Reporting Policy (OSRAP) prescribes the content and format for the preparation of each agency AFR, which is then used in the compilation of the state's Comprehensive Annual Financial Report (CAFR) and the LDIPB's separately issued financial statements in accordance with accounting principles generally accepted in the United States of America. Good internal control includes establishing a process to ensure that these financial statements are accurately prepared and reviewed. However, the LDIPB's AFR submitted to OSRAP and the Office of Legislative Auditor (OLA) on August 29, 2008, included the following errors:

The board did not record an invoice for advertising expenses totaling \$40,260 that was outstanding at June 30, 2008, resulting in an understatement of liabilities and an overstatement of net assets on its Statement of Net Assets; an understatement of expenses on its Statement of Revenues, Expenses, and Changes in Net Assets; and an understatement of the operating loss on the reconciliation of the operating loss to the net cash used by operating activities and an overstatement of the decrease in accounts payable on the Statement of Cash Flows.

Management has not ensured that LDIPB's AFR was properly prepared and reviewed for errors and omissions. Failure to submit an accurate AFR could delay the issuance of LDIPB's audited financial statements. Furthermore, misstatements from errors or fraud may occur and remain undetected. Management should ensure that its AFR is properly prepared and should review the financial information in its AFR to identify and correct errors before submitting it to OSRAP and OLA. Management concurred with the finding and recommendations and outlined a plan of corrective action (see Appendix A).

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material

weaknesses. However, we believe that the significant deficiency described previously is a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The board's response to the finding identified previously is attached in Appendix A. We did not audit the board's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the board, its management, others within the entity, 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,



Steve J. Theriot, CPA  
Legislative Auditor

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Management's Corrective Action  
Plan and Response to the  
Finding and Recommendations





# LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY

MIKE STRAIN DVM

COMMISSIONER



May 19, 2009

Mr. Steve J. Theriot, CPA  
Office of the Legislative Auditor  
Post Office Box 94397  
Baton Rouge, LA 70804

Dear Mr. Theriot:

Re: Inaccurate and Incomplete Annual Fiscal Report

The Louisiana Dairy Industry Promotion Board (LDIPB) is in receipt of the reportable audit finding pursuant to your letter dated April 21, 2009. The board concurs with the finding that the LDIPB did not submit an accurate and complete Annual Fiscal Report to the Division of Administration for the fiscal year ended June 30, 2008. Further, the board offers the following corrective action.

The board and the department will review current procedures and take action to ensure that the Annual Fiscal Report will be properly prepared to eliminate errors and misclassifications.

The board and the department will review fiscal control processes and take the necessary steps to strengthen internal fiscal review of its financial statements.

Sincerely,

Craig Gannuch  
Assistant Commissioner for  
Management and Finance

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Fax: 923-4877

**Animal Health Services**  
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(225) 925-3962  
Fax: 925-4103

**Forestry**  
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