

DEPARTMENT OF STATE
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED MAY 5, 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.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$13.85. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3525 or Report ID No. 80100022 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA

March 31, 2010

DEPARTMENT OF STATE
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of State for the period from July 1, 2008 through March 31, 2010. Our procedures included (1) a review of the department's internal controls; (2) tests of financial transactions; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities. 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.

Specifically, we interviewed department management and selected personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

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

Based on the application of the procedures referred to previously, we found no matters that require disclosure in this report.

In addition, we have included a Budgetary Comparison Schedule, which was prepared from the Annual Fiscal Report of the department and from additional data in the Integrated Statewide Information System (ISIS), the state's accounting system. This schedule is presented as additional information but has not been subjected to auditing procedures.

This report is intended solely for the information and use of the department and 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,

Daryl G. Purpera, CPA
Legislative Auditor

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BUDGETARY COMPARISON SCHEDULE

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UNAUDITED

**DEPARTMENT OF STATE
AGENCY 139 - DEPARTMENT OF STATE**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
State general revenue	\$53,279,350		\$53,279,350	\$55,880,042	(\$2,600,692)
General fund-SGR	17,730,281		17,730,281	18,448,324	(718,043)
General fund- interagency transfers	335,221		335,221	867,035	(531,814)
Election administration acct	28,275		28,275	4,022,000	(3,993,725)
Hava requirements account	2,760,078		2,760,078	10,020,634	(7,260,556)
04-139 voting access account	183,487		183,487	545,519	(362,032)
Shrev riv conv ctr	107,159		107,159	110,396	(3,237)
2004 overcollection fund	2,772,574		2,772,574	3,260,131	(487,557)
Total Appropriated Revenues	\$77,196,425	NONE	\$77,196,425	\$93,154,081	(\$15,957,656)

APPROPRIATED EXPENDITURES:

	ADMINISTRATIVE	ELECTIONS PROGRAM	ARCHIVES AND RECORDS	MUSEUM/OTHER OPERATIONS	COMMERCIAL	ACT 672 & HIRING FREEZE	TOTAL
Salaries	\$4,148,181	\$5,732,885	\$1,987,340	\$1,514,951	\$2,531,907		\$15,915,264
Other compensation	230,520	223,253	142,707	402,935	10,753		1,010,168
Related benefits	1,645,337	2,021,509	626,586	553,586	780,973		5,627,991
Travel and training	48,517	125,239	7,196	26,362	14,797		222,111
Operating services	1,241,988	5,473,884	911,721	1,102,237	115,200		8,845,030
Supplies	249,350	340,174	35,137	91,137	8,321		724,119
Professional services	1,193,306			3,025,000			4,218,306
Other charges	1,026,726	34,895,351	94,002	127,449	86,813		36,230,341
Capital outlay	49,743	41,759	41,138		11,000		143,640
Interagency transfers	1,075,126	2,198,727	5,378	112,355	829,791		4,221,377
Total appropriated expenditures before adjustments	10,908,794	51,052,781	3,851,205	6,956,012	4,389,555	NONE	77,158,347
System adjustments	(15,168)	NONE	NONE	(1,160)	NONE	NONE	(16,328)
Total Appropriated Expenditures	10,893,626	51,052,781	3,851,205	6,954,852	4,389,555	NONE	77,142,019
Revised Budget	13,436,936	62,793,461	4,603,872	7,453,898	4,841,744	24,170	93,154,081
Variance Favorable (Unfavorable)	\$2,543,310	\$11,740,680	\$752,667	\$499,046	\$452,189	\$24,170	\$16,012,062

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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