

INTERIM EMERGENCY BOARD
DEPARTMENT OF THE TREASURY
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED NOVEMBER 5, 2008

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LOUISIANA LEGISLATIVE AUDITOR
STEVE J. THERIOT, CPA

October 16, 2008

**INTERIM EMERGENCY BOARD
DEPARTMENT OF THE TREASURY
STATE OF LOUISIANA**
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Interim Emergency Board for the period from July 1, 2006, through June 30, 2008. Our procedures included (1) a review of the board's internal control; (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 management personnel and selected board personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Interim Emergency Board were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The board'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 required disclosure in this report.

This report is intended for the information and use of the Interim Emergency Board and its management 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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