

Agency Name and Address:

Louisiana Board of Veterinary Medicine
263 Third Street, Suite 104
Baton Rouge, Louisiana 70801-1306

Website: www.lsbvm.org

Solicitation Number: 13-3451

Type of Engagement: Agreed-Upon Procedures (http://www.lla.la.gov/userfiles/file/AUP_Report.doc)

Contract Period: June 1, 2013 – September 1, 2015

Periods to be Examined: Years ending June 30, 2013; June 30, 2014; and June 30, 2015

Description of the State Agency:

- Louisiana Board of Veterinary Medicine was created within the Department of Health and Hospitals as provided by Louisiana Revised Statute (R.S.) 37:1515. The board is responsible for licensing and regulating veterinarians, veterinary technicians, animal euthanasia technicians, and equine dentists in Louisiana. Licenses are renewed by September 30 each year. There are approximately 1,800 licenses currently issued. The board uses a database application to track licenses, but it is not integrated with the accounting software.
- The board is composed of five members who are appointed by the governor. Members are authorized by R.S. 37:1515 to receive a per diem of \$75 for each day spent engaged in board business. In addition, members shall be reimbursed for actual expenses and mileage in accordance with state travel regulations as prescribed by the Division of Administration.
- The board holds six meetings per year. At each meeting, the board reviews monthly financial statements and budget reports.
- The board has two employees. The board contracts for accounting services with Gregory Brown, CPA. (However, the contract with Gregory Brown, CPA expires 6/30/2013, and the board is currently negotiating a contract with Michael R. Choate, CPA to begin 7/1/2013.) The contract accountant prepares monthly financial statements and quarterly and annual tax reports.
- The board has one bank account and 10-12 certificates of deposit. The board has one credit card. The board issues approximately 25 checks each month. Two signatures are required on checks of \$2,000 or more. The president, secretary/treasurer, and executive director are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The executive director reconciles the bank statements.
- Operations of the board are primarily funded by license fees. The board is engaged in business-type activities. The following activity/balances were reported as of and for the year ended June 30, 2012:

| | Statement of Net Assets/ Statement of Revenues, <u>Expenses and Changes in Net Assets</u> |
|-------------------|-------------------------------------------------------------------------------------------------|
| Total Assets | \$409,377 |
| Total Liabilities | \$92,825 |
| Net Assets | \$316,552 |
| Revenues | \$368,746 |
| Expenses | \$391,894 |

Accounting System: Automated

Financial Statements: The board will provide a general ledger and trial balance.

Estimated Start of Fieldwork: No later than July 15 following each period

Engagement Completion Date: No later than September 1 following each period

Special Requirements:

- The successful ICPA will prepare the Agreed-Upon Procedures Report developed by the Louisiana Legislative Auditor.

State Agency Assistance: The board will provide supporting schedules as required.

Last Engagement: Agreed-upon procedures as of and for the period ended June 30, 2012

Results of Last Engagement:

- No exceptions noted

Prior Auditor: Mary Sue Stages, CPA, APAC
Post Office Box 30
Baker, Louisiana 70704-0030

Prior Engagement Fee: \$1,225 (approximately 20 hours)

Proposers' Conference:

- A proposers' conference will **not** be held.
- Any questions regarding the SFP or agency should be sent to Nancy Clement at nclement@lla.la.gov.

Proposal Due Date and Time: Monday, May 6, 2013; 5:00 p.m.