

Agency Name and Address:

Louisiana State Board of Dentistry
365 Canal Street, Suite 2680
New Orleans, Louisiana 70130-1112

Website: www.lsbd.org

Solicitation Number: 13-3463

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 State Board of Dentistry was created within the Department of Health and Hospitals as provided by Louisiana Revised Statute (R.S.) 37:753. The board is responsible for licensing and regulating dentists, dental hygienists, and dental assistants in Louisiana. Licenses are renewed by January 1 each year. There are approximately 4,200 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 14 members who are appointed by the governor. Members are authorized by R.S. 37:755 to receive a per diem of \$150 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 four meetings per year. At each meeting, the board reviews financial statements and budget reports.
- The board has five employees. The accounting functions are performed by the board staff. The board also contracts for accounting services with Sharp & Company, CPAs, APAC.
- The board has one bank account. The board has no credit cards. The board issues approximately 50 checks each month. Two signatures are required on checks. The president, vice-president, secretary/treasurer, executive director, and director of licensing are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The board staff 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	\$932,995
Total Liabilities	\$1,348,209
Net Assets	\$(415,214)
Revenues	\$1,184,103
Expenses	\$1,268,051

Accounting System: QuickBooks

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:

- Two exceptions noted
 - Written meals and entertainment policy
 - Budget amendment reporting

Prior Auditor: Malcolm M. Dienes, LLC
701 Metairie Road, Suite 2A301
Metairie, Louisiana 70005

Prior Engagement Fee: \$6,500 (approximately 38 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.