

## **Agency Name and Address:**

Louisiana State Board of Practical Nurse Examiners  
3421 North Causeway Boulevard, Suite 505  
Metairie, Louisiana 70002-3715

Website: [www.lsbpne.com](http://www.lsbpne.com)

**Solicitation Number:** 13-3304

**Type of Engagement:** Audit

**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 Practical Nurse Examiners was created within the Department of Health and Hospitals as provided by Louisiana Revised Statute (R.S.) 37:962. The board is responsible for licensing and regulating practical nurses in Louisiana. Licenses are renewed by January 31 each year. There are approximately 22,000 licenses currently issued. The board uses a database application to track licenses that is integrated with the accounting software.
- The board is composed of 13 members who are appointed by the governor. Members are authorized by R.S. 37:968 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 three meetings per year. At each meeting, the board reviews the most current budget to actual schedule and any proposed budget amendments.
- The board has 14 employees. The accounting functions are performed by the executive director and two licensing analysts. The board also contracts for accounting services with Vickie Canan, CPA.
- The board has two bank accounts and 11 certificates of deposit. The board issues approximately 30 checks each month. Two signatures are required on checks. The executive director, associate executive director, and licensing analysts are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The licensing analyst reconciles the bank statements.
- The Division of Administration, Office of Statewide Accounting and Reporting Policy's Annual Fiscal Report (AFR) packet, which is a statutory basis report, should be included in the report as supplementary information.
- 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	\$1,615,830
Total Liabilities	\$458,383
Net Assets	\$1,157,447
Revenues	\$1,749,685
Expenses	\$1,628,287

**Accounting System:** Automated

**Financial Statements:** The board will provide a general ledger and a trail 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 compile the financial statements in accordance with GAAP, to include appropriate note disclosures, for each period.
- The successful ICPA will prepare the AFR packet.

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

**Last Engagement:** Audit as of and for the period ended June 30, 2012

**Results of Last Engagement:**

- Unqualified opinion
- No findings

**Prior Auditor:** Ericksen, Krentel, & LaPorte, LLP  
4227 Canal Street  
New Orleans, Louisiana 70119

**Prior Engagement Fee:** \$5,200 (approximately 65 hours)

**Proposers' Conference:**

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

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