

Agency Name and Address:

Louisiana State Board of Private Investigator Examiners
2051 Silverside Drive, Suite 190
Baton Rouge, Louisiana 70808-9005

Website: www.lsbpie.com

Solicitation Number: 13-5298

Type of Engagement: Agreed-Upon Procedures (http://www.lia.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 Private Investigator Examiners was created within the Department of Public Safety and Corrections as provided by Louisiana Revised Statute (R.S.) 37:3504. The board is responsible for licensing and regulating the practice of private investigating in Louisiana. Licenses are renewed each year. There are approximately 1,300 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 seven members who are appointed by the governor. Members do not receive a per diem but are authorized by R.S. 37:3504 to be reimbursed for actual expenses incurred when engaged in board business.
- The board holds six meetings per year. At each meeting, the board reviews monthly financial statements and bank and investment balances.
- The board has three employees. The board contracts for accounting services with McFearin Business Services. The contract accountant maintains the general ledger, prepares and records checks, and prepares payroll tax forms.
- The board has two bank accounts, one certificate of deposit, and one investment account. The board has one credit card. The board issues approximately 40 checks each month. Two signatures are required on checks. The board members, executive director, and office manager are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The contract accountant 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	\$433,898
Total Liabilities	\$26,905
Net Assets	\$406,993
Revenues	\$321,438
Expenses	\$282,986

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: \$1,625 (approximately 25 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.