

Agency Name and Address:

Louisiana State Board of Private Security Examiners
15703 Old Hammond Highway
Baton Rouge, Louisiana 70816

Website: www.lsbpse.info

Solicitation Number: 13-9103

Type of Engagement: Agreed-Upon Procedures (http://www.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 Security Examiners was created within the Department of Public Safety and Corrections as provided by Louisiana Revised Statute (R.S.) 37:3273. The board is responsible for licensing and regulating the contract security industry in Louisiana. Private security companies' licenses and instructors' licenses are renewed each year, and private security guards' registration cards are renewed every other year. There are approximately 249 private security company and 155 instructor licenses currently issued and approximately 10,925 private security guards currently registered. The board uses a database application to track licenses, but it is not integrated with the accounting software.
- The board is composed of nine members who are appointed by the governor. Members do not receive a per diem but are authorized by R.S. 37:3273 to be reimbursed for actual expenses incurred when engaged in board business.
- The board holds four meetings per year. At each meeting, the board reviews financial statements.
- The board has 12 employees. The accounting functions are performed by the administrative coordinator. The board also contracts for accounting services with McRight & Associates.
- The board has two bank accounts and one investment account. The board has two credit cards. The board issues approximately 130 checks each month. Two signatures are required on checks. The executive secretary, administrative supervisor, and administrative coordinator are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The administrative coordinator reconciles the bank statements and forwards the reconciliation and supporting documentation to the contract accountant.
- 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	\$817,610
Total Liabilities	\$532,224
Net Assets	\$285,386
Revenues	\$819,433
Expenses	\$859,269

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:

- One exception noted
 - Audit law

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

Prior Engagement Fee: \$1,725 (approximately 26 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.