

DEPARTMENT OF STATE
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED APRIL 25, 2012

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$4.28. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3525 or Report ID No. 80120042 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 29, 2012

DEPARTMENT OF STATE
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513 and as part of our Single Audit of the State of Louisiana for the year ended June 30, 2011, we conducted certain procedures at the Department of State (DOS) for the period from July 1, 2010, through March 29, 2012.

- Our auditors obtained and documented a basic understanding of DOS's operations and system of internal controls, including controls over a major federal program administered by DOS, through inquiry, observation, and review of its policies and procedures documentation, including a review of the related laws and regulations applicable to DOS.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using DOS's annual fiscal reports and/or system-generated reports and obtained explanations from DOS management of any significant variances.
- Our auditors performed internal control and compliance testing, in accordance with Office of Management and Budget (OMB) Circular A-133, on the American Reinvestment and Recovery Act - State Fiscal Stabilization Fund, Government Services, Recovery Act (CFDA 84.397) program for the fiscal year ended June 30, 2011, as part of the Single Audit of the State of Louisiana.
- Our auditors performed walkthroughs of selected transactions relating to accounts receivable, movable property, payroll expenditures, and leases to ensure that adequate control procedures were placed in operation.

Based on the application of the procedures referred to previously, we found no significant control deficiencies, noncompliance, or errors relating to our analytical procedures or other procedures that should be communicated to management. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

While we did not perform an audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, we did perform certain procedures related to compliance with federal laws and regulations in accordance with those standards.

We found no significant control deficiencies or noncompliance that would require reporting under OMB Circular A-133 for the American Reinvestment and Recovery Act - State Fiscal Stabilization Fund, Government Services, Recovery Act program for the fiscal year ended June 30, 2011.

The Annual Fiscal Reports of DOS were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. DOS's accounts are an integral part of the State of Louisiana's Comprehensive Annual Financial Report, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended solely for the information and use of DOS, its management, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

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DOS 2012