



Report Highlights

Louisiana Board of Examiners of Nursing Facility Administrators

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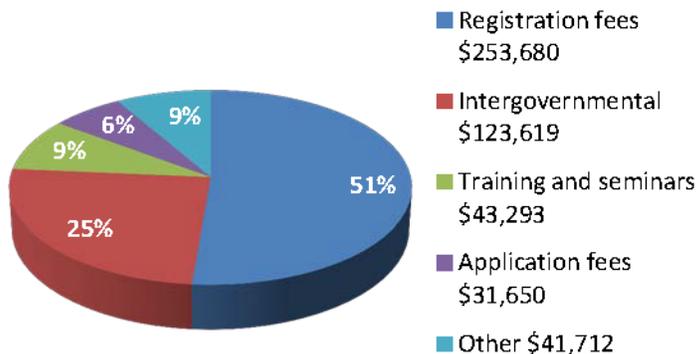
Why We Conducted This Work

We conducted procedures at the Louisiana Board of Examiners of Nursing Facility Administrators (BENFA) to evaluate certain controls that BENFA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2014, through June 30, 2015.

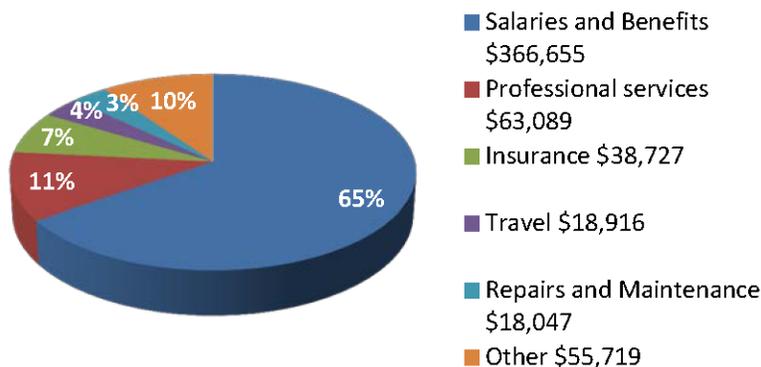
What We Found

- BENFA did not follow its personnel policies and procedures for full-time, unclassified employees who earn leave benefits. Of the 13 leave requests submitted in June 2015, two (15%) were requested and approved between 4 and 17 days after the leave was taken.
- BENFA did not have a written contract or agreement with three of six vendors that provided consulting or professional services totaling \$20,364.
- We followed up on the status of prior-year findings and determined that management has resolved the prior-year finding related to travel and expense reimbursement.
- We evaluated the controls and transactions relating to cash, credit cards, travel expenses, contracts, payroll, and budget. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared the most current and prior-year financial activity to identify trends and obtained explanations from management for any significant variances that could potentially indicate areas of risk. The charts below reflect that for the fiscal year ended June 30, 2015, more than 50% of BENFA’s revenues were from registration fees and 65% of BENFA’s expenditures were for salaries and related benefits.

Fiscal Year 2015 BENFA Revenues



Fiscal Year 2015 BENFA Expenditures



Source: BENFA 2015 AFR and June 2015 Compilation Report prepared by Baxley and Associates, LLC

View the full report, including management’s response, at www.la.gov.