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Report Highlights

Louisiana Professional Engineering And Land Surveying Board

Audit Control # 80160146
Financial Audit Services • September 2016

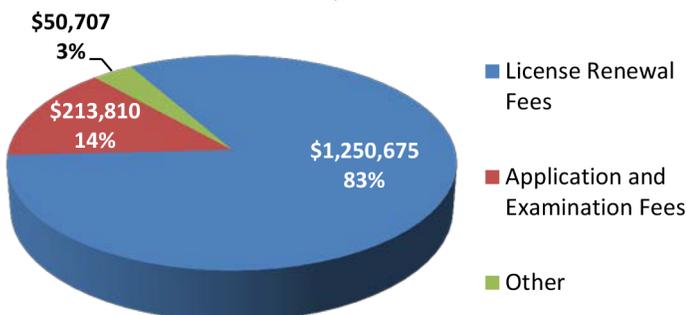
Why We Conducted This Work

We conducted procedures at the Louisiana Professional Engineering and Land Surveying Board (Board) to evaluate certain controls the Board uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2015, through June 30, 2016.

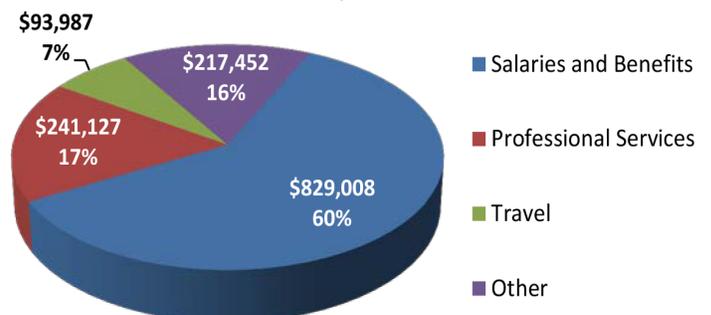
What We Found

- The Board did not have an approved contract in fiscal year 2016 with the vendor responsible for maintenance and support services for various software systems, including the Board’s licensing system.
- We followed up on the status of prior-year findings and determined that management has resolved the prior-year findings related to overpayment of attorney fees and untimely submission of travel reimbursements.
- We evaluated the controls and transactions relating to cash, licensing fees, debit cards, travel expenditures, contracts, payroll and personnel, 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. Management provided reasonable explanations for all significant variances. The charts below show the Board’s fiscal year 2016 cash basis revenues and expenditures through May 31, 2016.

**Fiscal Year 2016 Revenues,
as of May 31, 2016**



**Fiscal Year 2016 Expenditures,
as of May 31, 2016**



Source: Board’s General Ledger

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