

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Board of Tax Appeals  
Executive Department  
State of Louisiana  
Baton Rouge, Louisiana

April 9, 2003



***Financial and Compliance Audit Division***

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**Albert J. Robinson, Jr., CPA**

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**BOARD OF TAX APPEALS  
EXECUTIVE DEPARTMENT  
STATE OF LOUISIANA**  
Baton Rouge, Louisiana

Procedural Report  
Dated March 20, 2003

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 Legislative Auditor.

April 9, 2003



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March 20, 2003

**BOARD OF TAX APPEALS**  
**EXECUTIVE DEPARTMENT**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Board of Tax Appeals. Our procedures included (1) a review of the board's internal controls; (2) tests of financial transactions for the years ending June 30, 2003, and June 30, 2002; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 2003, and June 30, 2002. 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.

Specifically, we interviewed management personnel and selected board personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary. After analyzing the data and based upon the application of the procedures referred to previously, we noted that the size of the board's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial. We found no other matters that require disclosure in this report.

The Annual Fiscal Reports of the Board of Tax Appeals were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The board's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended solely for the information and use of the board and its management 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,

A handwritten signature in black ink, appearing to read "Grover C. Austin".

Grover C. Austin, CPA  
First Assistant Legislative Auditor

DG:STD:RR:ss

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