

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
New Orleans, Louisiana**

Basic Financial Statements and
Independent Auditor's Reports
As of and for the Years Ended
June 30, 2003 and 2002
With Supplemental Information Schedule

January 14, 2004



DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT

Albert J. Robinson, Jr., CPA

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**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
New Orleans, Louisiana**

Basic Financial Statements and
Independent Auditor's Reports
As of and for the Years Ended
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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 and New Orleans offices of the Legislative Auditor.

January 14, 2004

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

Basic Financial Statements and
Independent Auditor's Reports
As of and for the Years Ended
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With Supplemental Information Schedule

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December 18, 2003

Independent Auditor's Report
on the Financial Statements

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**
New Orleans, Louisiana

We have audited the accompanying basic financial statements of the Louisiana State Board of Examiners for Sanitarians, a component unit of the State of Louisiana, as of and for the years ended June 30, 2003 and 2002, as listed in the table of contents. These financial statements are the responsibility of management of the Louisiana State Board of Examiners for Sanitarians. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana State Board of Examiners for Sanitarians as of June 30, 2003 and 2002, and the changes in its financial position and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

As discussed in note 1-A to the financial statements, the Louisiana State Board of Examiners for Sanitarians implemented the provisions of Governmental Accounting Standards Board Statement Number 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, as of July 1, 2001.

LEGISLATIVE AUDITOR

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**
Audit Report, June 30, 2003

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2003, on our consideration of the Louisiana State Board of Examiners for Sanitarians' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and contracts. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's discussion and analysis on pages 4 through 6 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Louisiana State Board of Examiners for Sanitarians' basic financial statements. The accompanying schedule of per diem paid board members is presented for purposes of additional analysis as required by House Concurrent Resolution No. 54 of the 1979 Regular Session of the Louisiana Legislature and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Respectfully submitted,



Grover C. Austin, CPA
First Assistant Legislative Auditor

DMG:WDD:THC:ss

[SANITARY03]

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

The management's discussion and analysis of the Louisiana State Board of Examiners for Sanitarians' financial performance presents a narrative overview and analysis of the board's financial activities for the years ended June 30, 2003 and 2002. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information. Please read this information in conjunction with the board's financial statements, which begin on page 7.

FINANCIAL HIGHLIGHTS

The board's assets exceeded its liabilities at the close of fiscal years 2003 and 2002 by \$25,673 and \$18,799, respectively. For the fiscal year ended June 30, 2003, the net assets increased by \$6,874 (or 37%) and the board's revenue increased \$2,028 (or 13%). For the fiscal year ended June 30, 2002, the net assets increased by \$5,087 (or 37%) and the board's revenue increased \$8,181 (or 114%).

OVERVIEW OF THE FINANCIAL STATEMENTS

These financial statements consist of three sections: *Management's Discussion and Analysis* (this section), the basic financial statements (including the notes to the financial statements), and supplementary information.

Basic Financial Statements

The basic financial statements present information for the Louisiana State Board of Examiners for Sanitarians, as a whole, in a format designed to make the statements easier for the reader to understand. The statements in this section include the Statement of Net Assets; the Statement of Revenues, Expenses, and Changes in Fund Net Assets; and the Statement of Cash Flows.

The Statement of Net Assets (page 7) presents the current and long-term portions of assets and liabilities separately. However, the board does not have any long-term portions. The difference between total assets and total liabilities is net assets and may provide a useful indicator of whether the board's financial position is improving or deteriorating.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (page 8) presents information showing how the board's assets changed as a result of current year operations. Regardless of when cash is affected, all changes in net assets are reported when the underlying transactions occur. As a result, transactions are included that will not affect cash until future fiscal periods.

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**
Management's Discussion and Analysis (Continued)

The Statement of Cash Flows (page 9) presents information showing how the board's cash changed as a result of current year operations. The cash flow statement is prepared using the direct method and includes the reconciliation of operating income to net cash provided by operating activities (indirect method) as required by GASB 34.

FINANCIAL ANALYSIS OF THE BOARD

	Net Assets As of June 30, 2003	Net Assets As of June 20, 2002	Net Assets As of June 20, 2001
Current and other assets	\$25,711	\$18,799	\$13,712
Other liabilities	38		
Total net assets - unrestricted	<u>\$25,673</u>	<u>\$18,799</u>	<u>\$13,712</u>

Net assets of the Louisiana State Board of Examiners for Sanitarians increased by \$6,874 (or 37%) from June 30, 2002, to June 30, 2003, and by \$5,087 (or 37%) from June 30, 2001, to June 30, 2002.

	Changes in Net Assets For the Year Ended June 30, 2003	Changes in Net Assets For the Year Ended June 30, 2002	Changes in Net Assets For the Year Ended June 30, 2001
Operating revenues	\$17,384	\$15,356	\$7,175
Operating expenses	10,702	10,570	6,438
Operating income	6,682	4,786	737
Nonoperating revenues	192	301	210
Increase in net assets	<u>\$6,874</u>	<u>\$5,087</u>	<u>\$947</u>

For the years ended June 30, 2003 and 2002, the board's total revenues increased by \$2,028 (or 13%) and by \$8,181 (or 114%), respectively. For the years ended June 30, 2003 and 2002, the total cost of all programs and services increased by \$132 (or 1%) and by \$4,132 (or 64%), respectively. The revenue increase related to increased fees on examinations and license issuance and renewals as authorized by Act 807 of the 2001 Regular Session of the Louisiana Legislature.

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**
Management's Discussion and Analysis (Concluded)

CAPITAL ASSETS AND DEBT ADMINISTRATION

At June 30, 2003 and June 30, 2002, the board did not have any reportable capital assets nor did the board have any bonds or notes outstanding.

**ECONOMIC FACTORS AND NEXT YEAR'S
BUDGETS AND RATES**

The board expects that next year's net assets will increase since increased fee collections continue to outpace the expenses of the board.

**CONTACTING THE LOUISIANA STATE BOARD OF EXAMINERS
FOR SANITARIANS' FINANCIAL MANAGEMENT**

This financial report is designed to provide citizens, taxpayers, and customers with a general overview of the Louisiana State Board of Examiners for Sanitarians' finances and to show the board's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Merl Fagan, Louisiana State Board of Examiners for Sanitarians, 21454 Koop Drive, Suite 2C, Mandeville, Louisiana 70471 or call (985) 871-1378.

Statement A

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

Statement of Net Assets, June 30, 2003 and 2002

	<u>As of June 30, 2003</u>	<u>As of June 30, 2002</u>
ASSETS		
Current assets:		
Cash and cash equivalents (note 2)	\$25,663	\$18,743
Accrued interest income	<u>48</u>	<u>56</u>
Total assets	25,711	18,799
LIABILITIES		
Current liabilities - accounts payable	<u>38</u>	<u>NONE</u>
NET ASSETS		
Unrestricted	<u>\$25,673</u>	<u>\$18,799</u>

The accompanying notes are an integral part of this statement.

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA

Statement of Revenues, Expenses, and
Changes in Fund Net Assets
For the Years Ended June 30, 2003 and June 30, 2002

	For the Year Ended June 30, 2003	For the Year Ended June 30, 2002
OPERATING REVENUES		
Licenses, permits, and fees	\$17,384	\$15,356
OPERATING EXPENSES		
Administrative	10,702	10,570
OPERATING INCOME	6,682	4,786
NONOPERATING REVENUES		
Interest income	192	301
INCREASE IN NET ASSETS	6,874	5,087
NET ASSETS AT BEGINNING OF YEAR, AS RESTATED (note 3)	18,799	13,712
NET ASSETS AT END OF YEAR	<u>\$25,673</u>	<u>\$18,799</u>

The accompanying notes are an integral part of this statement.

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

**Statement of Cash Flows
For the Years Ended June 30, 2003 and 2002**

	For the Year Ended June 30, 2003	For the Year Ended June 30, 2002
Cash flows from operating activities:		
Cash received from fees assessed	\$17,394	\$15,356
Cash paid to suppliers for goods and services	<u>(10,674)</u>	<u>(10,570)</u>
Net cash provided by operating activities	6,720	4,786
Cash flows from investing activities -		
Interest received	<u>200</u>	<u>357</u>
Net increase in cash	6,920	5,143
Cash at beginning of year	<u>18,743</u>	<u>13,600</u>
Cash at end of year	<u><u>\$25,663</u></u>	<u><u>\$18,743</u></u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$6,682	\$4,786
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets and liabilities:		
Increase in accounts payable	<u>38</u>	
Net cash provided by operating activities	<u><u>\$6,720</u></u>	<u><u>\$4,786</u></u>

The accompanying notes are an integral part of this statement.

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

Notes to the Financial Statements
As of and for the Years Ended
June 30, 2003 and 2002

INTRODUCTION

The Louisiana State Board of Examiners for Sanitarians (board) is a state board and component unit of the State of Louisiana reporting entity. The board was created under the provisions of Louisiana Revised Statutes (R.S.) 37:2101-2116. The board, as provided by R.S. 36:259(E), is under the supervision and control of the Louisiana Department of Health and Hospitals. The board is composed of seven members, four practicing sanitarians appointed by the governor who serve terms of four years and three ex-officio members. The board has no employees; however, services are provided by a part-time bookkeeper/secretary who is paid a monthly fee. The board is charged with the responsibility of screening applicants, preparing and administering examinations, and issuing licenses in the field of environmental sanitation. Operations of the board are funded with examination and license fees. No federal programs are administered by the board. As of June 30, 2003 and 2002, there were 497 and 452, respectively, licensed sanitarians in the state.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and reporting principles.

The board applies all GASB pronouncements as well as applicable Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. However, the board does not apply FASB pronouncements issued after November 30, 1989.

These financial statements include the implementation of GASB Statement Number 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, and related standards. This new standard provides for significant changes in terminology; recognition of contributions in the Statement of Revenues, Expenses, and Changes in Fund Net Assets; inclusion of a management discussion and analysis as required supplementary information; and other changes.

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

Notes to the Financial Statements (Continued)

B. REPORTING ENTITY

Using the criteria in Section 2100 of the *GASB Codification of Governmental Accounting and Financial Reporting Standards*, the Division of Administration, Office of Statewide Reporting and Accounting Policy has defined the governmental reporting entity to be the State of Louisiana. The board is considered a component unit of the State of Louisiana because the state has financial accountability over the board since the governor appoints the majority of the members of the board and can impose his will on the board. The accompanying financial statements present information only as to the transactions and activities of the Louisiana State Board of Examiners for Sanitarians. Annually, the State of Louisiana issues basic financial statements, which include the activity contained in the accompanying financial statements. The State of Louisiana's basic financial statements are audited by the Louisiana Legislative Auditor.

C. FUND ACCOUNTING

For financial reporting purposes, the board is treated as a special-purpose government engaged only in business-type activities. All activities of the board are accounted for within a single proprietary (enterprise) fund to report on its financial position, results of operation, and cash flows. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the timing of recognition of revenues and expenses in the accounts and reporting in the financial statements, regardless of the measurement focus applied. The transactions of the board are accounted for using the accrual basis of accounting and on a flow of economic resources measurement focus where the aim is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. Accordingly, revenues are recognized in the accounting period when they are earned and expenses are recognized when the related liability is incurred.

Licenses, which are the major source of revenue for the board, are reported as operating revenues. Transactions for which cash flows are reported as capital and related financing activities, noncapital financing activities, or investing activities are reported as nonoperating revenue. Therefore, interest earnings from the demand account and certificate of deposit are considered nonoperating revenue. All expenses related to operating the board are reported as operating expenses.

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

Notes to the Financial Statements (Continued)

E. BUDGET PRACTICES

Annually, the board adopts a budget that is submitted to various agencies as prescribed by R.S. 39:1331-1342, as required by R.S. 36:803. The budget is prepared on the cash basis of accounting. Although budget amounts lapse at year-end, the board retains its unexpended net assets to fund expenses of the succeeding year. Formal budgetary integration is employed as a management control device during the year. The board is not required to present a budgetary comparison schedule.

F. CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2003, consists of amounts in a demand deposit account, a savings account, and a time certificate of deposit. Cash and cash equivalents at June 30, 2002, consists of amounts in a demand deposit account and a time certificate of deposit. Under state law, the board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. Furthermore, the board may invest in time certificates of deposit of state banks organized under the laws of the State of Louisiana, national banks having their principal offices in Louisiana, in savings accounts or shares of savings and loan associations and savings banks, and in share accounts and share certificate accounts of federally or state chartered credit unions.

G. CAPITAL ASSETS

In accordance with policy established by the Division of Administration, Office of Statewide Reporting and Accounting Policy, only equipment valued at or above \$5,000 is capitalized and depreciated for financial statement purposes. The board does not own any equipment valued at or above \$5,000.

H. LONG-TERM OBLIGATIONS

The board has no long-term obligations.

**I. COMPENSATED ABSENCES, PENSION BENEFITS,
AND POSTRETIREMENT HEALTH CARE
AND LIFE INSURANCE BENEFITS**

The board has no full-time employees. Therefore, no compensated absences, pension benefits, or postretirement benefits are provided by the board.

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

Notes to the Financial Statements (Concluded)

2. CASH AND CASH EQUIVALENTS

At June 30, 2003 and June 30, 2002, the board has cash and cash equivalents (book balance) totaling \$25,663 and \$18,743, respectively, as follows.

	<u>As of June 30, 2003</u>	<u>As of June 30, 2002</u>
Cash in demand account	\$4,112	\$9,391
Savings account	6,011	
Certificate of deposit	<u>15,540</u>	<u>9,352</u>
Total	<u><u>\$25,663</u></u>	<u><u>\$18,743</u></u>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 2003 and 2002, the board has \$25,824 and \$19,252 in deposits (collected bank balance), which is fully secured from risk by federal deposit insurance (GASB Category 1).

**3. ADJUSTMENT TO NET ASSETS AT
BEGINNING OF THE YEAR**

The adjustment to the beginning net asset balance of fiscal year 2002, totaling \$112, relates to an adjustment to record interest revenue on the full accrual basis for the implementation of GASB Statement Number 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*.

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

**Supplemental Information Schedule
For the Years Ended
June 30, 2003 and 2002**

PER DIEM PAID BOARD MEMBERS

The schedule of per diem paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Regular Session of the Louisiana Legislature. Board members are paid \$40 for each day they are engaged in the discharge of their duties, as authorized by Louisiana Revised Statute 37:2104.

LOUISIANA STATE BOARD OF
 EXAMINERS FOR SANITARIANS
 DEPARTMENT OF HEALTH AND HOSPITALS
 STATE OF LOUISIANA

Schedule of Per Diem Paid Board Members
 For the Years Ended June 30, 2003 and 2002

	For the Year Ended June 30, 2003	For the Year Ended June 30, 2002
James Antoon	\$160	\$160
Merl Fagan	160	160
Ron King	160	160
D. Gary Lincecum	160	160
	<hr/>	<hr/>
Total	<u>\$640</u>	<u>\$640</u>

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain a report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The report includes, where appropriate, any reportable conditions and/or material weaknesses in internal control and, where applicable, compliance matters that would be material to the presented financial statements.



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December 18, 2003

Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of the Financial Statements
Performed in Accordance With *Government Auditing Standards*

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**
New Orleans, Louisiana

We have audited the financial statements of the Louisiana State Board of Examiners for Sanitarians, a component unit of the State of Louisiana, as of June 30, 2003 and 2002, and for the fiscal years then ended, and have issued our report thereon dated December 18, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Louisiana State Board of Examiners for Sanitarians' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Louisiana State Board of Examiners for Sanitarians' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. The board does not have any employees and that precludes an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls would not be cost beneficial. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Louisiana State Board of Examiners for Sanitarians' ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

LEGISLATIVE AUDITOR

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA

Compliance and Internal Control Report

December 18, 2003

Page 2

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness.

This report is intended solely for the information and use of the Louisiana State Board of Examiners for Sanitarians 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". The signature is fluid and cursive, with a large initial "G" and "A".

Grover C. Austin, CPA
First Assistant Legislative Auditor

DMG:WDD:THC:ss

[SANITARY03]