



Report Highlights

State Plumbing Board of Louisiana

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Audit Control # 80150154
Financial Audit Services • October 2015

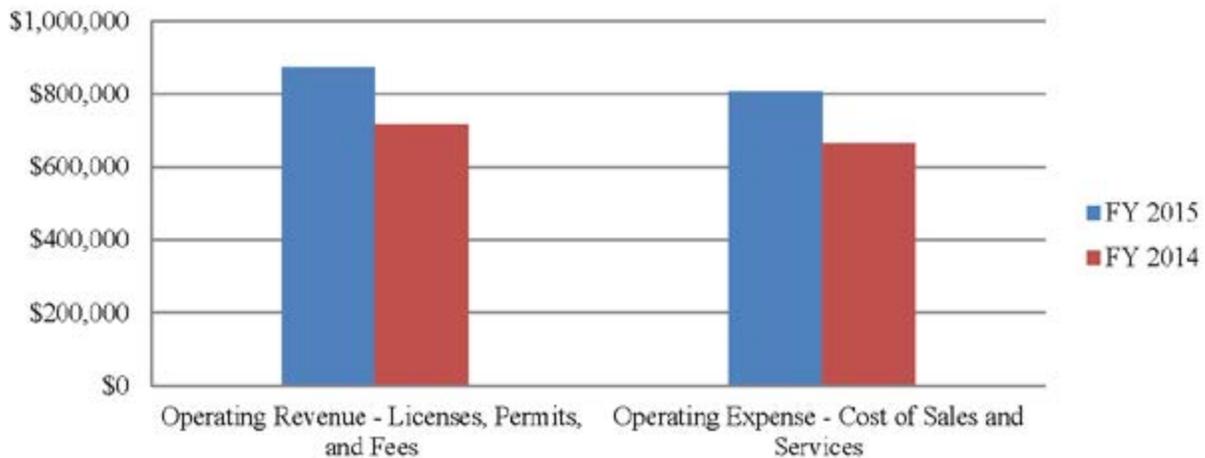
Why We Conducted This Work

We conducted procedures at the State Plumbing Board of Louisiana (Board) to evaluate certain controls that 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, 2014, through June 30, 2015.

What We Found

- The Board did not maintain accurate records of accrued leave balances for a portion of fiscal year 2015. In addition, the Board withheld and submitted inaccurate retirement contributions to the Louisiana State Employees' Retirement System (LASERS), resulting in total underpayments to LASERS of \$17,640.
- We reviewed the status of the prior-year finding reported in the Agreed-Upon Procedures report dated August 26, 2014. We determined that management has resolved the prior-year finding related to evidence of written approval of attendance for payroll.
- 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 significant variances that could potentially indicate areas of risk. Management provided reasonable explanations for all significant variances. The chart below shows the comparison of the Board's financial activity, by fiscal year.

**Comparison of the Board's Financial Activity,
by Fiscal Year**



Note: FY14 Operating Revenue - Other is \$21,142 and for FY15 it is \$7,545. FY14 Operating Expense - Depreciation is \$6,101 and for FY15 it is \$5,450.

Source: Revenue and expense amounts obtained from fiscal year 2015 and fiscal year 2014 Board Annual Financial Reports

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