

DEPARTMENT OF STATE
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED APRIL 9, 2014

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

April 3, 2014

DEPARTMENT OF STATE
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of State (DOS) for the period from July 1, 2012, through April 3, 2014.

- Our auditors obtained and documented an understanding of DOS's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to DOS.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using DOS's annual fiscal reports and/or system-generated reports and obtained explanations from management for any significant variances. We also scheduled self-generated revenues from commercial services and expenditures for fiscal years 2012 and 2013 for informational purposes.
- Based on the documentation of DOS's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to accounts receivable, movable property, payroll expenditures, leases, and specific election costs.

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

Based on the procedures we performed, we found no issues significant enough to report.

Under Louisiana Revised Statute 24:513, this report is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

SO:JPT:EFS:THC:mk

DOS 2014