

MICHAEL K. GLOVER
CERTIFIED PUBLIC ACCOUNTANT
(A Professional Accounting Corporation)

9437 BROOKLINE
BATON ROUGE, LOUISIANA 70809
(225) 295-1860
mike@mglovercpa.com

Independent Accountant's Report
On Applying Agreed-Upon Procedures
For the Year Ended June 30, 2022

To the Board of Directors of Louisiana Board of Drug and Device Distributors and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below related to the Louisiana Board of Drug and Device Distributors internal controls and compliance with certain laws and regulations for the fiscal period July 1, 2021 through June 30, 2022. Louisiana Board of Drug and Device Distributors management is responsible for its financial records and establishing internal controls to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds.

The Louisiana Board of Drug and Device Distributors has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the controls that the Louisiana Board of Drug and Device Distributors uses to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories, as applicable:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

The policies and procedure include preparing, adopting, monitoring and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law or state purchasing rules and regulations, as applicable to the Entity; and (5) documentation required to be maintained for all bids and price quotes.

The policies and procedures address each of the items listed in b above
 - c) ***Disbursements***, including processing, reviewing, and approving.

The policies and procedures for disbursements include processing, reviewing and approval.
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued).

The policies and procedures address receiving, recording and preparing deposit and management's action to determine the completeness of collection of licenses and other revenue.
 - e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

The payroll policies include each of the above procedures.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

The policies and procedures addressing contracts include all four points listed above

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).

The policies and procedures addressing credit card usage include all five of the points listed above.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (2) documentation requirements, (3) time-frame in which requests must be submitted and (4) required approvers.

The board uses the policies and procedures regarding travel and expense reimbursements that are set up by the Louisiana Division of Administration, Office of State Travel.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees annually attest through signature verification that they have read the Louisiana Board of Drug and Device Distributors ethics policy.

The policies and procedures do not address ethics. The policies established by the State of Louisiana are being used by the Board.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The board does not have any debt.

- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The Disaster Recovery/Business Continuity procedures address each of the above items.

Annual Fiscal Report (AFR)

2. Obtain the financial statements from the AFR submitted to the Division of Administration's (DOA) Office of Statewide Reporting and Accounting Policy for the current and prior periods. Perform analytical procedures comparing current and prior period amounts, by line item. Report any variances of 10% or greater for line items that are 10% or more of the respective total assets/deferred outflows of resources, liabilities/deferred inflows of resources, net position, revenues, or expenses, and management's explanation of the variance.

There is a variance of 10% or more for the following accounts:

The total assets increased by \$368,199 or 12% from an increase of net position and the recording of long term lease commitments as per GASB 87.

Deferred outflow of resources had a decrease of \$51,913 while deferred inflows of resources also had a decrease of \$31,472 or 17.68% from changes in actuary calculation of the account balances.

Total operating expense decreased by \$99,084 or 17.3% from actuary changes in the balances of OPEB and net pension liability for the year.

Board Meetings/Minutes

3. Obtain and inspect the board minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

The board is required to have at least two meetings a year, this year the board had four meetings and at each of these meetings there was a quorum.
 - b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.

There is reference included in the minutes that the budget-to-actual comparisons is being reviewed
 - c) Access the entity's online information included in the DOA's boards and commissions database (<https://www.cfprd.doa.louisiana.gov/boardsandcommissions/home.cfm>) and observe that the entity submitted board meeting minutes for all meetings during the fiscal period.

The entity has submitted the minutes of all meetings on the DOA.

Bank Reconciliations

4. Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. For each of the bank accounts in the listing provided by management, obtain bank statements and reconciliations for all months in the fiscal period and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

There is evidence that each of the bank reconciliations were prepared within 2 months of the related statements closing date.
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);

There is evidence that a member of management who does not handle cash/deposits, postings to the ledger or issue checks has reviewed the bank reconciliations.
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months at the statement closing date; and

Only one of the five accounts had transactions outstanding for more than 6 months from the closing date and there is evidence that these outstanding balances have been reviewed.
 - d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

The reconciled balance of all five bank accounts agree with the general ledger balance at the end of the fiscal year.

Receipts/Collections

5. Obtain and inspect written policies and procedures relating to employees job duties (if no written policies or procedures, inquire of employees about their job duties), and observe that job duties for collections are properly segregated such that:
 - a) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts or license applications received) to the deposit.

This agency only has 4 staff members, the same employee that collects the deposit does prepare and make the deposits on occasion; however, the collections are reconciled to the deposits by the outsourced accountant.

- b) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to the deposit.

There is a different employee that collects the deposits and post them to the general ledger. There is also an outsourced accounting firm that reconciles the ledger postings to the deposits.

- c) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source are not responsible for collecting cash, unless another employee verifies the reconciliation.

The individual that is reconciling collections to the general ledger is not the same individual responsible for collecting the deposits.

- 6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

There is no cash collected and no bond or insurance that covers theft.

- 7. Randomly select 5 deposit dates for each of the bank accounts (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 5 deposits for each bank account and:

- a) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Sequentially numbered deposits and system reports were traced to the deposit slips.

- b) Trace the deposit slip total to the actual deposit per the bank statement.

Deposits were traced to the actual deposit in the bank statement.

- c) Observe that the deposit was made within one business day of collection (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

The entity deposits the payments for the initial licenses when the application is received and that may not necessarily be on the same day. However, the renewals are paid by either making a payment using a credit card or an e-payment. These electronic deposits usually take 2 days before they are deposited.

- d) Trace the actual deposit per the bank statement to the general ledger.

The actual deposits were traced to the posting to the general ledger.

- 8. Obtain and inspect written policies and procedures (if no written policies and procedures, inquire to management) and observe that there is a process performed to determine completeness of all collections, including electronic transfers, for each revenue source (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued) by a person who is not responsible for collections.

There are policies and procedures to determine completeness of all collections, including electronic transfers for each revenue source. Collections are being received are being reconciled by someone other than the person responsible for collections.

- 9. For licensing boards, obtain a list of initial and renewal licenses granted during the period from management and management's representation that the listing is complete. Randomly select 10 individual applicants from the listing and obtain the supporting documentation (e.g. application, copy of check) from management and:

- a) Observe that the fee paid for license was the appropriate fee based on the applicable fee schedule established by the board or statute.

The fee paid for the license agrees with the applicable fee schedule established by statute.

- b) If a penalty was assessed (e.g. late fee), observe that the penalty was assessed and collected in accordance with the board's policies.

None of the licenses selected had penalties assessed.

10. For licensing boards, obtain and inspect the board's written policies and procedures for granting licenses (if no written policies and procedures, inquire to management) and observe that there is a process performed to ensure licensees meet the licensure requirements established by the board or statute, as applicable. For the 10 individual applicants selected in the previous step that were granted initial or renewal licenses during the period, request the supporting documentation (e.g. licensee file) from management and:
- a) Observe that the board followed the established process to issue or renew the license.
The board followed the established process to issue or renew the license.
 - b) Observe the documentation contains evidence that the licensee meets or continues to meet (if renewal) the licensure requirements established by the board or statute, as applicable.
The documentation contains evidence that the licensee meets or continues to meet the licensure requirements established by statute.
 - c) Observe that the license was granted or approved by the board or the designated board member(s), as applicable.
The board does not grant or approve any of the licenses. The board has established procedures that require the executive director to approve the initial license and renewals. These procedures were being followed. The board members are given a list of applications and renewals to review at each of the board meetings for their review.
11. For levee districts, obtain independent confirmation of the tax amounts received from the appropriate parish Sherriff's offices. Observe that the confirmed amount agrees to the amount deposited by levee district.
Not applicable

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

12. Obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employees job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
At least two employees are involved in initiating a purchase request, approving the purchase and placing the order.
 - b) At least two employees are involved in processing and approving payments to vendors.
Same as above.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
The employee that is responsible for processing payments to vendors is also responsible for making changes to the vendor files. However, this employee's supervisor reviews the vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
The employee that signs the check gives the signed check to an employee that is responsible for processing the payment to mail. There is a lack of the ability to segregate duties due to the limited number of personal.
13. Obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements which are addressed in separate sections below) and obtain management's representation that the population is complete. Randomly select 5 disbursements, obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each transaction and:
- a) Observe that the disbursement matched the related original invoice/billing statement
Each of the disbursements selected matched the related original invoice.

- b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #11, as applicable.

The invoices that were paid indicated that the same employee that made the purchase also approved the invoice; however, a different individual approved payment of the invoice before the check was signed by a different employee.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete. Randomly select 2 monthly statements or combined statements for each card (for a debit card, randomly select 2 monthly bank statements), obtain supporting documentation, and:

I obtained a list of two credit cards from management. There are no debit cards, fuel cards or P-cards.

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g. original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

Each of the credit card statements observed were reviewed and approved by someone other than the authorized card holders.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

There were no finance charges or late fees on any of the statements reviewed.

15. Obtain supporting documentation for all transactions included on the monthly statements or combined statements selected in #14 above. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

The supporting documentation included on the two monthly statements selected had (1) original itemized receipts of each of the purchase, (2) written documentation of the business purpose. Neither of the statements have charges for meals.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

16. Obtain from management a listing of all travel and travel-related expense reimbursements paid to employees and board members during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana in PPM49 (<https://www.doa.la.gov/pages/osp/travel/TravelPolicy.aspx>) or the U.S. General Services Administration (www.gsa.gov).

Each of the reimbursements observed were reimbursed per the rates established by the State of Louisiana.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Those transactions that were reimbursed using actual cost were all supported by original itemized receipts.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Each reimbursement observed was supported by documentation of the business purpose in writing.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Each reimbursement was reviewed and approved in writing by someone other than the person receiving the reimbursement.

Contracts

- 17. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

A list of agreements/contracts for professional services, materials and supplies, leases was obtained from management. There were no construction activities.

- a) Observe that the contract was bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

None of the contracts required a bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law.

- b) Observe that the contract was approved by the governing body/board, if required by policy.

All contracts observed were approved by the governing body.

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.

None of the contracts were amended.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

One invoice was obtained for each of the five contracts selected. Each of the invoices agreed with the terms of the contract.

Payroll and Personnel

- 18. Obtain a listing of employees employed during the fiscal period, and management's representation that the listing is complete. Randomly select 5 employees (or select all employees if less than 5), obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A list of 3 full time and one part time employee was obtained from management. The authorized salaries in the personnel files agrees with the amount paid.

- 19. Randomly select 2 pay periods during the fiscal period. For the employees selected under #17 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees documented their daily attendance and leave (e.g., vacation, sick, compensatory).

All selected employees documented their daily attendance and leave.

- b) Observe that supervisors approved the attendance and leave of the selected employees.

Supervisors approved the attendance and leave of the selected employees.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity cumulative leave records.

Leave accrued or taken during the pay period were reflected in the cumulative leave records.

20. Obtain a listing of those employees that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select 2 employees, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees' cumulative leave records, and agree the pay rates to the employees' authorized pay rates in the employees' personnel files.

There were no terminated employees during the year.

21. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Management has represented to me that payroll taxes, retirement contributions, health insurance premiums and workers compensation premiums have been paid and associated forms have been filed timely.

Ethics

22. Using the 5 randomly selected employees from procedure #18 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee completed one hour of ethics training during the fiscal period.

Each employee demonstrated they had completed the one hour ethics training during the fiscal year.

- b) Observe that the documentation demonstrates each employee attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Best practices recommends the employees sign a verification they have read the ethics policy. This agency does not have the employees sign a verification and rely on the ethic certificate to indicate the employee has read the ethics policy.

23. Obtain a listing of board members from management. Randomly select 5 board members and observe documentation to demonstrate that required annual ethics training was completed.

Each of the board members selected demonstrated the required annual ethics training was completed.

Budget

24. Obtain a copy of the legally adopted budget, including all amendments, and the board minutes. Observe the minutes contain approval of the budget and amendments.

A copy of the legally adopted budget and its amendment was obtained.

25. Compare the total revenues and total expenditures of the final budget to actual total revenues and total expenditures on the financial statements or AFR. Report variances of 10% or greater.

When comparing the total revenue and total expenses of the final budget to the actual revenues and expenditures on the AFR report, the AFR revenues were \$94,525 or 11% greater than budgeted and the expenditures on the AFR report were \$187,207 or 39.5% lower than budgeted.

Management has informed me the increase of revenues were for amounts that were not anticipated and the decrease of expenditures were from the actuarial adjustments to pension benefits and the reduced amount expended updating the database.

26. Inquire of management whether the entity has updated its budget information in the DOA's boards and commissions database referred to in #3 above for the current fiscal period (i.e. period covered in these procedures). Access the online database and obtain the budget information for the current fiscal period. Observe that the budget information contained in the database agrees to the budget adopted by the entity board.

Management has informed me they are updating its budget information in the DOA's database and when viewing the database information, the final amended budget is posted to this site.

Debt Service-Not Applicable

27. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
28. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Sexual Harassment

29. Obtain and inspect the entity written sexual harassment policies and procedures and observe that they address all requirements of R.S. 42:342-344, including agency responsibilities and prohibitions; annual employee training; and annual reporting requirements.

All of the requirements of R.S. 42:342-344 are included in the agencies sexual harassment policies and procedures.

30. Obtain a listing of employees/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/board member completed at least one hour of sexual harassment training during the calendar year.

Of the four employees and five board members selected there was evidence that the one hour sexual harassment training was completed by all employees and the 5 board members.

31. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity premises if the entity does not have a website).

The entity does not have the sexual harassment policy or complaint procedures posted its website; however, they are posted within the agency building in a conspicuous location.

32. Obtain the entity annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:342.

The required annual report was prepared and it did include the applicable requirements of R.S. 42:342.

Other

33. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

There were no misappropriation of public funds or assets during the fiscal year.

34. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds. This notice is available for download or print at www.la.gov/hotline.

The board has posted on its premises and on the website.

Corrective Action

35. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

Exception 2022-01 The information concerning sexual complaint procedures not on the entity's website.

Criteria – The revised statute require those entities that have websites post the procedures to file a complaint for sexual harassment to be in compliance with R.S. 42:342

Recommendation – This information should be posted to the entity's website.

Agency response – We are contacting the firm we have hired to update our website to include the reporting requirements of R.S. 42:342.

I am engaged by Louisiana Board of Drug and Device Distributors to perform this agreed-upon procedures engagement and conducted this engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. An agreed-upon procedures engagement involves the practitioner performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting findings based on the procedures performed. I am not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Louisiana Board of Drug and Device Distributors internal controls and compliance with laws and regulations. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

I am required to be independent of Louisiana Board of Drug and Device Distributors and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Louisiana Board of Drug and Device Distributors and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under R.S. 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Michael K Glover APAC
Baton Rouge, LA
October 6, 2022

Prior Year Exception

Exception 2021-01 Ethics and Sexual Harassment Certificate of Training

Condition – The part-time employee did not take the training for either ethics or sexual harassment.

Update – This has been corrected. The part-time employee is not taking the required training.