



# Report Highlights

## Louisiana State Board of Optometry Examiners

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### Why We Conducted This Work

We performed certain procedures at the Louisiana State Board of Optometry Examiners (Board) to evaluate certain controls that the Board uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period January 1, 2022, through December 31, 2023.

### What We Found

- For the third consecutive report, the Board lacks proper controls over its travel reimbursements. Exceptions noted include lack of supporting documentation, reimbursements outside of the dates of travel for official Board business, duplicate charges, and non-itemized receipts.
- We followed up on the status of prior-report findings and determined that management has resolved the prior-report findings related to Lack of Controls over Bank Reconciliations, Lack of Controls over Collections, Failure to Obtain Formalized Contracts, Lack of Written Policies and Procedures, and Insufficient Support for Approved Budget. The prior-report finding titled Lack of Controls over Nonpayroll Disbursements has been partially resolved and is addressed again in this report (titled *Lack of Controls over Travel Reimbursements*).

View the full report, including management's response, at [www.la.gov](http://www.la.gov).