



# Report Highlights

## Louisiana Cemetery Board

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### Why We Conducted This Work

We performed certain procedures at the Louisiana Cemetery Board (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, 2021, through December 31, 2022.

### What We Found

- For the third consecutive engagement, the Board charged the Board credit card for four lunches that appeared to have no public purpose. In fiscal year 2022, the Board spent \$873 on lunches for board members and for non-board members. The lunches occurred on the same dates as the biannual board or executive meetings. In addition, the Board did not maintain an itemized receipt for two of these lunches.
- For the third consecutive engagement, the Board did not obtain an appropriate approved contract for a vendor that was paid \$14,456 for providing information technology services during fiscal years 2021 and 2022. The only documentation the Board maintains with this vendor to support the current agreement is an invoice.
- The Board did not have written policies and procedures regarding disaster recovery/business continuity.
- The Board did not ensure bank reconciliations were properly prepared and reviewed. The bank reconciliations for the months of January 2021 through December 2022 did not balance and contained unexplained differences between bank balances and the general ledger balance. For example, the variance between the bank balance and the general ledger was \$6,280, as of December 31, 2022. In addition, there was no evidence of supervisory review on the reconciliations for May 2022 and December 2022.
- The Board did not comply with Louisiana Revised Statute 42:343-344, which requires all state entities to institute a policy to prevent sexual harassment that shall include annual training for board members and staff; annual reporting requirements to the Division of Administration; and posting the sexual harassment prevention policy, as well as complaint and grievance procedures, on the Board's website.
- We evaluated the controls and transactions relating to Board meetings and minutes, bank reconciliations, receipts and collections, non-payroll disbursements, credit cards, travel expenses, contracts, payroll and personnel, ethics, budget, and sexual harassment policies. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.

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