

**Louisiana Board of  
Examiners of Nursing  
Facility Administrators**

Baton Rouge, Louisiana

Fiscal Year Ended June 30, 2021

*Agreed-Upon Procedures*

**William D. Mercer, CPA**  
A PROFESSIONAL ACCOUNTING CORPORATION

**William D. Mercer, APAC**  
CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM D. MERCER, CPA (P.C.)

MEMBERS OF:  
AMERICAN INSTITUTE  
AND SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Louisiana Board of Examiners of Nursing Facility Administrators  
and the Louisiana Legislative Auditor  
Baton Rouge, Louisiana

We have performed the procedures enumerated below related to the Louisiana Board of Examiners of Nursing Facility Administrators' internal controls and compliance with certain laws and regulations for the fiscal period July 1, 2020 through June 30, 2021. Louisiana Board of Examiners of Nursing Facility Administrators' 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 Examiners of Nursing Facility Administrators 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 Examiners of Nursing Facility Administrators 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***

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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.
  - 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.
  - c) ***Disbursements***, including processing, reviewing, and approving.
  - 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).

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- 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.
- 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).
- 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
- 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 entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- 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.

*Written policies and procedures were obtained and inspected.*

### ***Annual Fiscal Report (AFR)***

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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.

*Variances meeting the stated criteria, are as follows:*

- *Noncurrent assets decreased by \$15,847 or 11.9%*
- *Pension related deferred outflows of resources increased by \$84,176 or 69.9%*
- *Unearned revenues increased by \$35,550 or 14.9%*

*Response: Management's explanation of the variances noted above are included in their attached response to the report.*

### ***Board Meetings/Minutes***

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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.
  - b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.
  - c) Access the entity's online information included in the DOA's boards and commissions database (<https://wwwcfprd.doa.louisiana.gov/boardsandcommissions/home.cfm>) and observe that the entity submitted board meeting minutes for all meetings during the fiscal period.

*The Board met four times during the period under examination. Board minutes for the period were obtained and inspected. The entity's board meeting minutes were posted to the DOA database. No exceptions were noted.*

### ***Bank Reconciliations***

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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);
  - 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);
  - 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
  - d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

*For the period under examination, the entity had one operating checking account. Bank statements and reconciliations for all months during the fiscal year were obtained. Bank reconciliations are prepared by the Executive Director, and then provided to the outside accountant and the Board president. For the period under examination, three bank reconciliations were not shown as being prepared within 2 months of the statement closing date. No evidence of review or approval of any reconciliations was noted in the documentation provided by the entity. As of June 30, 2021, two checks totaling \$120.00 were outstanding more than six months. No other exceptions were noted.*

**Response:** *Management's response to the exceptions noted herein are included as a component of this report.*



## *Receipts/Collections*

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5. Obtain and inspect written policies and procedures relating to employee 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.
  - 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 each other and to the deposit.
  - 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.

*Written policies and procedures relating to receipts/collections were obtained. Most of the entity's collections are via electronic payments directly to its bank account. However, some payments are received via mail. The Executive Director reviews and approves collection reports and deposited collected by and prepared by the Assistant Director. No exceptions were noted.*

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

*The entity does not accept cash payments for license applications, renewals, or other payments; only checks and money orders are accepted via mailed payments, and credit and debit cards are accepted through electronic collections.*

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

*Five dates during the fiscal year were randomly selected using an online random date generator. Each deposit selected was traced to a payment collection log and each deposit slip was traced to the applicable bank statement. Each deposit was also traced to the general ledger. No exceptions were noted.*

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.

*Management and members of the Board regularly compare collections with expected results, consisting primarily of license applications and renewals.*

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.
  - 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.

*Ten individual license applications and renewals were randomly selected for the period under examination from the entity's physical licensee files. No exceptions were noted.*

10. For levee districts, obtain independent confirmation of the tax amounts received from the appropriate parish Sheriff'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)***

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11. Obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee 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.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - 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.
  - 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.

*Most of the entity's non-payroll disbursements as applicable to this procedure are initiated by the Executive Director, or by another staff member and approved by the Executive Director. Payments are processed and signed by the Executive Director.*

12. 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
  - b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #11, as applicable.

*Five non-payroll disbursements as defined above were randomly selected. For each of the five disbursements, an original invoice was obtained and examined. None of the disbursements selected indicated evidence of segregation of duties, as indicated by lack of documented review or approval.*

*Response: Management's response to the exceptions noted herein are included as a component of this report.*

### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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13. 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:
  - 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.
  - b) Observe that finance charges and late fees were not assessed on the selected statements.

*For the period under examination, the entity utilized three credit cards, one issued to the Executive Director and one to each of the Assistant Directors employed during the year. These cards are linked into one combined account by the card issuer. Two monthly statements for this account were examined. For each of the months examined, a summary of the charges noted on the statement was provided, but no evidence of review or approval was noted on the summary schedule or the statement. No finance charges or late fees were observed or assessed on either statement examined.*

*Response: Management's response to the exceptions noted herein are included as a component of this report.*

14. Obtain supporting documentation for all transactions included on the monthly statements or combined statements selected in #13 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.

*Supporting documentation for both statements selected was examined. Exceptions noted for the months selected were as follows:*

*November 2020 – Seven charges listed on the statement did not have original receipts or invoices identifying the purchase. These charges totaled \$167.65. No compensating control or other documentation was provided to address these missing receipts. Additionally, four charges totaling \$411.82 were examined in which the business/public purpose was questionable. Such charges included purchase of a grill (which may have been returned) and electronic television/internet services, including one of which indicated service at a location in Denham Springs, Louisiana.*

*June 2021 – Three charges listed on the statement did not have original receipts or invoices identifying the purchase. These charges totaled \$193.43. No compensating control or other documentation was provided to address these missing receipts. Additionally, ten charges totaling \$2,540.93 were examined in which the business/public purpose was questionable. Such charges included large screen computer monitors, electronic tablet devices, a power station and associated solar panels, and several items which were shipped to an address in Denham Springs, Louisiana.*

*Response: Management provided receipts for the missing charges on the November 2020 statement, and receipts except for missing charges on the June 2021 statement, except for one charge for \$0.95. Copies of these receipts are included in the attached response to this report. Management’s response to the charges noted above for which the business/public purpose was questionable is also attached as a component of this report.*

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

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15. 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](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - 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).
  - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*Five disbursements for travel or travel-related expense reimbursements were randomly selected and supporting documentation for each disbursement was examined. No exceptions were noted.*

### ***Contracts***

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16. 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) 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.
  - b) Observe that the contract was approved by the governing body/board, if required by policy.
  - c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.
  - 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.

*For the period under examination, only three five contracts as defined above were initiated or renewed. Written contract for each vendor was examined. Each of these contracts was approved by the governing board as required. None of the contracts were amended during the fiscal year. One payment under each contract was randomly selected as noted. No exceptions were noted.*

## ***Payroll and Personnel***

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17. 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.

*For the period under examination, the entity had four full-time employees. Compensation for each of the employees selected was traced to authorized pay rates as documented in their personnel files. No exceptions were noted.*

18. 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).
  - b) Observe that 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's cumulative leave records.

*For each of the two pay periods selected, time sheets were provided for each employee. For each pay period selected, no time sheets were provided. However, overall payroll was reviewed and approved by the Executive Director and the Board president. Leave accrued or taken during the pay periods was traced to spreadsheets maintained by Board employees. No exceptions were noted.*

Response: *Management's response to the exceptions noted herein are included as a component of this report.*

19. 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.

*For the period of examination, two employees resigned/retired. For both employees, documentation of their accrued leave time was obtained from spreadsheets maintained by the Board. The number of hours for which both employees were compensated and the amount of accrued pay for which they were paid were computed without exception. However, both payments of accrued leave were not processed through the Board's payroll system and did not include appropriate withholdings for federal or state taxes.*

Response: *Management's response to the exceptions noted herein are included as a component of this report.*

20. 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.

*Obtained management's representation that all applicable payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums were paid and all applicable tax returns have been filed as required.*

### ***Ethics***

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21. Using the 5 randomly selected employees from procedure #17 under "Payroll and Personnel" above: obtain ethics documentation from management, and:
- Observe that the documentation demonstrates each employee completed one hour of ethics training during the fiscal period.
  - 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.

*Ethics documentation for all employees was obtained and examined. Ethics training was not noted for one employee who resigned in March 2021. No other exceptions were noted.*

22. 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.

*Ethics documentation for Board members was provided by the entity. For the period under examination, no ethics training documentation was noted for seven of the Board members. No other exceptions were noted.*

*Response: Management provided ethics training documentation for six of the seven Board members noted above. Such documentation is included in their attached response to this report.*

### ***Budget***

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23. 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.

*The adopted budget was obtained. The budget was adopted at the December 9, 2020, board meeting and noted in the applicable Board minutes. No amendments to the budget were noted in Board meeting minutes. No exceptions were noted.*

24. 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.

*Total revenues and total expenditures of the final budget were compared to total revenues and total expenses on the entity's financial records. No variances of 10% or greater were noted.*

25. 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's board.

*Information contained in the entity's adopted budget was traced to the DOA boards and commissions database for the period under examination. No exception was noted.*

### ***Debt Service***

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26. 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.

*No bonds or notes were issued or outstanding for the period under examination.*

27. 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).

*No bonds or notes were issued or outstanding for the period under examination.*

### ***Sexual Harassment***

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28. Obtain and inspect the entity's 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.

*The entity's sexual harassment policies and procedures were obtained and examined. No exceptions were noted.*

29. 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.

*For the period under examination, sexual harassment training documentation for employees and Board members was obtained. Documentation for all employees, except for one who resigned in March 2021, was obtained. Documentation of required training for Board members was not provided for six of the members of the Board.*

*Response: Management provided sexual harassment training documentation for five of the six Board members noted above. Such documentation is included in their attached response to this report.*



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

*The entity's website was examined, and the sexual harassment policy and complaint procedure was observed.*

31. Obtain the entity's 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. 42:344.

*The entity's sexual harassment report was obtained and examined without exception.*

### ***Other***

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32. 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.

*No misappropriations of public funds or assets were known or noted by management for the period under examination.*

33. 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](http://www.la.gov/hotline).

*The required notice was observed on the entity's premises and its website.*

### ***Corrective Action***

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

*Management's responses to exceptions noted above are included as an attachment to this report.*

We were engaged by the Louisiana Board of Examiners of Nursing Facility Administrators to perform this agreed-upon procedures engagement and conducted our 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. We were 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 Examiners of Nursing Facility Administrators' internal controls compliance with laws and regulations. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Louisiana Board of Examiners of Nursing Facility Administrators 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 Legislative Auditor and the Louisiana Board of Examiners of Nursing Facility Administrators, and is not intended to be, and should not be, used by anyone other than these specified parties. Under R.S. 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*William D Mercer CPA (APAC)*

Baton Rouge, Louisiana  
April 27, 2022

LOUISIANA BOARD OF EXAMINERS OF NURSING FACILITY ADMINISTRATORS

SCHEDULE OF PRIOR YEAR EXCEPTIONS

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Exceptions noted for the prior year ended June 30, 2020, in the accountant's agreed-upon procedures report dated October 19, 2020, were as follows:

**Credit cards**

No evidence of review or approval was noted on either of the two randomly selected monthly statements for the Board's credit card account.

**Budget**

Information contained in the entity's adopted budget was traced to the DOA boards and commissions database for the period under examination. Budgeted revenues per the budget provided by the entity totaled \$464,952 and budgeted revenues per the DOA database were \$451,100. Budgeted expenses per the budget provided by the entity were \$454,952 and budgeted expenditures per the DOA database were \$451,100.



**STATE OF LOUISIANA  
BOARD OF EXAMINERS OF  
NURSING FACILITY ADMINISTRATORS**

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April 27, 2022

*Via Email Only*

Mr. William Mercer

[wmerc@mercerpas.com](mailto:wmerc@mercerpas.com)

Re: Independent Accountant's Draft Report; Answers to Draft Report

Mr. Mercer:

Please see the answer of the Louisiana Board of Examiners of Nursing Facility Administrators ("LABENFA" or "Board") to your most recent draft report:

**2. Relative to Annual Fiscal Report (AFR) Variances.**

- a. Regarding Noncurrent Assets Decreased by \$15,847 or 11.9%.

Answer: Depreciation expense for the year ended 6/30/21 was \$3,967; amortization expense for the year ended 6/30/21 was \$6,480. As a result, these expenses decreased noncurrent assets by \$10,447. For the year ended 6/30/21, a software development cost was considered incomplete and written off between the intangible asset and accounts payable in the amount of \$5,400.

- b. Regarding Pension related deferred outflows of resources increased by \$84,176 or 69.9%.

Answer: GASB 68 calculations are based on actuarially determined data provided in reports from actuaries. The components of pension related deferred outflows of resources fluctuate from year to year as a result of being based upon this actuarially determined data.

- c. Regarding Unearned revenues increased by \$35,550 or 14.9%.

Answer: There was an increase of 68 active registrations and 9 conditional registrations for the year ended 6/30/21 than the year ended 6/30/20. This increase in registrations would account for this variance.

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**4. Relative to Bank Reconciliations.** For the period under examination, three bank reconciliations were not shown as being prepared within 2 months of the statement closing date. No evidence of review or approval of any reconciliations was noted in the documentation provided by the entity. As of June 30, 2021, two checks totaling \$120.00 were outstanding more than six months.

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Answer: Due to Covid restrictions, telecommuting, and employee turnover (2/3 of permanent staff), some bank reconciliations were not prepared within 2 months of the statement closing date. The outstanding checks greater than six months will be submitted to unclaimed property with the Louisiana Department of Revenue or as otherwise required by law. To correct the deficiency, the Board Chair has required that all bank statements be reviewed either by him or by his designee to assure all reconciliations be accounted appropriately. All reconciliation approvals will be completed timely by Board leadership. This correction will be adopted in written policy and the Board's policy manual will be revised to reflect the changes in an open meeting of the board.

\* \* \*

**12. Relative to Non-Payroll Disbursements.** (Excl. card purchases/payments, travel reimbursements, and petty cash purchases). None of the disbursements selected indicated evidence of segregation of duties, as indicated by lack of documented review or approval.

Answer: The noted deficiency is a result of the aforementioned Covid restrictions, telecommuting, and employee turnover (2/3 of permanent staff). To correct the deficiency, Board staff will forward an email with the check amount, supporting documentation, and request a signature approval of either Board Chair or Vice Chair for purchases made by check. This documentation and information will be kept on file for each item. The Assistant Executive director will handle Accounts Payable to be reviewed and approved by the Executive Director and Board Chair/Vice Chair. Accounts Receivable will be processed by the Executive Director and reviewed by the Board Chair monthly. This correction will be adopted in written policy and the Board's policy manual will be revised to reflect the changes in an open meeting of the board.

**13. Relative to Credit Cards, Debit Cards, Fuel Cards, and P-Cards.** For each of the months examined, a summary of the charges noted on the statement was provided, but no evidence of review or approval was noted on the summary schedule or the statement.

Answer: The noted deficiency is a result of the aforementioned Covid restrictions, telecommuting, and employee turnover (2/3 of permanent staff). To correct the deficiency, both Board staff will review and initial approval of invoices after items are properly G/L coded. The Board Chair will review and approve the monthly credit card statement to ensure all expenses are appropriate and necessary before payment on the 20th of each month. This correction will be adopted in written policy and the Board's policy manual will be revised to reflect the changes in an open meeting of the board.

**14. Relative to November 2020 and June 2021 Expenses.**

Regarding November 2020: Seven charges listed on the statement did not have original receipts or invoices identifying the purchase. These charges totaled \$167.65. No compensating control or other documentation was provided to address these missing receipts. Additionally, four charges totaling \$411.82 were examined in which the business/public purpose was questionable. Such charges included purchase of a grill (which may have been returned) and electronic television/internet services, including one of which indicated service at a location in Denham Springs, Louisiana.

Regarding June 2021: Three charges listed on the statement did not have original receipts or invoices identifying the purchase. These charges totaled \$193.43. No compensating control or other documentation was provided to address these missing receipts. Additionally, ten charges totaling \$2,540.93 were examined in which the business/public purpose was questionable. Such charges included large screen computer monitors, electronic tablet devices, a power station and associated solar panels, and several items which were shipped to an address in Denham Springs, Louisiana.



Answer regarding November 2020: The seven invoices referenced are attached for your review. The items included a Ninja Grill smart probe, which was purchased by the previous Assistant Executive Director on her card. When the credit card statement was reviewed and discussed, Ms. Durham stated that the agency card was accidentally used and that she meant to use her personal credit card. She noted that in her handwriting on the statement, and it was indicated as credited on the following monthly statement. The former Board Chair, Mr. Thibodaux, was aware of and approved: Klowd TV - an annual service that was used in the office but expired last year; Cox Communications - engaged for internet service due to the aforementioned Covid restrictions, telecommuting, and employee turnover (2/3 of permanent staff). This service was discontinued; Philo - a monthly service for the office, which included The Weather Channel, but has been discontinued. The agency has only 2 employees, so current weather and local news information has been considered necessary for emergency preparedness.

Answer regarding June 2021:

- The Lawn Love and American Lock and Key invoices are attached for your review.
- The Lastpass invoice for \$0.95 has not yet been located, and the Board admits the current deficiency.
- Other items questioned in your review include a Tablet S7 and cover. A \$79.99 cover was returned and refunded when a \$21.78 case was discovered. Mr. Hebert uses the tablet, when working in the office and when telecommuting, to issue invoices for the board whenever an applicant, AIT, or Administrator contacts him.
- The 1) HDMI cable, 2) 34" monitor, and 3) 27" monitor are located in the Assistant Executive Director's office. The Logi-Tech speakers are also located on the Assistant Executive Director's desk. The previous Assistant Executive Director used privately-owned monitors and took them with her upon her separation from the agency. The monitors were shipped to the Denham Springs location to assure that they did not arrive after hours or on the weekend. Only if necessary or recommended as best practice, will the Board agree to purchase a secure "delivery box" for agency packages, but only if the alternate shipping location is strictly prohibited. If strictly prohibited, please provide the legal citation for Board counsel review. The Office Equipment Protection plan was purchased for the speakers.
- The 55-gallon drum liners were purchased to clean out extraordinary volumes of paper left by the former Assistant Executive Director, including mixed "stacks" of both personal and public documents. These documents had to be meticulously separated and reviewed in consideration of the agency's records custodian and other legal requirements. Then Board Chair, Mr. Thibodaux, was aware of this purchase and participated in multiple teleconferences and personal meetings regarding the conduct of the former Assistant Executive Director.
- The agency has engaged a plumber, pest control and A/C repairman attempting to identify a long-time, recurring odor at the agency office, to no avail. The \$72.97 diffuser and essential oils are used in the office to mask the odor. These oils should potentially last several years.
- The power station and solar panels were purchased for office emergency preparedness in order to safely run our sensitive electronics during power outages or after hurricanes. It charges quickly and can maintain necessary agency services for 8 hours before requiring a recharge. It is maintained at the office.

\* \* \*

**18. Relative to Payroll and Personnel.** For each pay period selected, no time sheets were provided. However, overall payroll was reviewed and approved by the Executive Director and the Board Chair.

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Answer: There were no time sheets to provide for those time periods as both Ms. Mascarella and Mr. Hebert have been the only employees working during the period and are salaried, unclassified employees, with no overtime approved. There were no requests for leave during those periods, or those would have been provided. All payroll is reviewed and approved by our Board Chair and Executive Director for each payroll period. Attached is the Semi-Monthly Time Sheet form (Form #18) that is utilized for hourly employees.

**19. Relative to Payments of Accrued Leave.** Both payments of accrued leave were not processed through the Board's payroll system and did not include appropriate withholdings for federal or state taxes."

Answer: Both of the former employees were long term, and the agency did not have a precedent to follow as there had been no significant staff turnover history. Further, the Board's payroll is sourced through a third-party payroll provider (Paychex). Mr. Hebert was unaware that those specific payments were required to be run through Paychex at discharge. All such future payments will be run through Paychex or another similar provider, upon retirement or discharge to ensure all withholdings are appropriately withheld. This correction will be adopted in written policy and the Board's policy manual will be revised to reflect the changes in an open meeting of the board.

\* \* \*

**22. Relative to Ethics.** For the period under examination, no ethics training documentation was noted for seven of the Board members.

Answer: Attached are the Ethics certificates for Price (22-1), Wilbanks (22-2), Shelton (22-3), Wright (22-4), LaBrosse (22-5), and Perrilloux (22-6). The agency has not been provided the certificate by Mr. Ledbetter.


\* \* \*

**29. Relative to Sexual Harassment.** Documentation of required training for Board members was not provided for six of the members of the Board.

Answer: Attached is the Sexual Harassment Certificates for Shelton (29-1), Ledbetter (29-2), LaBrosse (29-3), Wilbanks (29-4), and Perrilloux (29-5). The agency has not been provided the certificate by Dr. Nelson. Further, a copy of the Board's Sexual Harassment policy information was sent to you on Wednesday, April 20, 2022. Let me know if you need anything further.

The Board expects that these answers should satisfy your questions, but please do not hesitate to call us with any additional concerns. The Board appreciates your time and the continued opportunity to provide supplemental information or answers if necessary.

With kindest regards,

  
\_\_\_\_\_  
Jamie Shelton, Chair

  
\_\_\_\_\_  
Mark A. Hebert, Executive Director





November #1



## INVOICE

Invoice # 00202010244335145

Invoice Date Oct 24, 2020

Invoice Amount \$20.00 (USD)

**PAID**

Philo  
225 Green Street  
San Francisco, California 94111  
United States

**BILLED TO**  
Louisiana 70816-0000  
United States  
+12256102446

**SUBSCRIPTION**  
Billing Period Oct 24 to Nov 24, 2020  
Next Billing Date Nov 24, 2020

DESCRIPTION	UNITS	UNIT PRICE	AMOUNT (USD)
63 Channel Package	1	\$20.00	\$20.00
		<b>Total</b>	<b>\$20.00</b>
		Payments	(\$20.00)
		<b>Amount Due (USD)</b>	<b>\$0.00</b>

### PAYMENTS

\$20.00 was paid on 24 Oct, 2020 19:08 UTC by Visa card [REDACTED]

### NOTES

Coupons apply to your base Philo subscription only.



**Final Details for Order #113-7167929-3345833**

[Print this page for your records.](#)

Order Placed: October 26, 2020

Amazon.com order number: [REDACTED]

Order Total: \$4.91

Supporting: Samaritan's Purse

**Shipped on November 1, 2020**

**Items Ordered**

1 of: AmazonBasics CR2025 Lithium Coin Cell Battery - 2-Pack (Packaging may vary)

Sold by: Amazon.com Services LLC

Condition: New

**Price**

\$4.51

**Shipping Address:**

Mark Hebert

[REDACTED]

United States

**Shipping Speed:**

Amazon Day Delivery

**Payment information**

**Payment Method:**

[REDACTED]

**Billing address**

Mark A. Hebert

[REDACTED]

United States

**Credit Card transactions**

[REDACTED] November 1, 2020: \$4.91

Item(s) Subtotal: \$4.51

Shipping & Handling: \$0.00

-----

Total before tax: \$4.51

Estimated tax to be collected: \$0.40

-----

**Grand Total: \$4.91**

To view the status of your order, return to [Order Summary](#).

November #3

**Mark Hebert**

---

**From:** SquareTrade Protection Plans <purchaseconfirmation@squaretrade.com>  
**Sent:** Thursday, October 3, 2019 7:17 PM  
**To:** Mark Hebert  
**Subject:** Thank You for Your SquareTrade Protection Plan Purchase

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

PURCHASE CONFIRMATION



Dear Mark,

Thank you for purchasing your new Cell Phone protection plan. The Protection Plan details and the Terms and Conditions, listed below, make up your digital protection plan contract. Because we are 100% paperless, feel free to print this out for a hard copy. If you have any other questions, please visit [squaretrade.com/help](https://squaretrade.com/help).

*Sincerely,*  
*The SquareTrade team*

## Your Coverage Information

### PROTECTION PLAN DETAILS

**Coverage Limit \***

Up to 8 claims per rolling 12 months, up to the item's purchase

**Coverage Term**

1 month, auto-renewing

price (exclusive of taxes and fees)  
for each claim

**Coverage Start Date**

10/03/2019

**Coverage End Date**

Monthly, until cancelled

**Plan Number**

[REDACTED]

**Waiting Period**

None

**Coverage Type**

Accidental Damage from Handling  
(ADH)

**DEVICE DETAILS**

**Covered Product**

Up to 4 mobile phones, including any upgrades, with a valid IMEI and proof of purchase

**PROTECTION PLAN PRICE**

**Plan Price †**

\$19.99

**Deductible \*\***

\$149

Click the button below to learn more about your protection plan, about managing your account, and how to file a claim.

**UNDERSTAND MY COVERAGE**

By purchasing this Protection Plan you understand and acknowledge that:

- By providing your mobile phone number, you consent to receiving automated SMS/text messages and/or calls regarding administrative updates, such as claims status and billing information. Standard messaging and data rates may apply. Consent is not a condition of purchase;
- The device(s) you are protecting are fully functional, and you agree to complete device diagnostic testing at SquareTrade's request;

November #4



**How doers  
get more done.**

2255 HOME DEPOT DR  
DENHAM SPRINGS, LA 70726 (225) 664-3656

0375 00052 29612 11/13/20 03:06 PM  
SALE SELF CHECKOUT

853517006351 FS LIQ QT WH <A> 29.98  
FLEX SEAL LIQUID 1 QT WHITE  
077089150018 1"WHTBRSBRSH <A> 1.07  
CHIP 1.0 FLAT BRUSH

SUBTOTAL 31.05  
SALES TAX 3.09  
TOTAL \$34.14

USD\$ 34.14  
TA

Chip Read

P.O.#/JOB NAME: 11132020

0375 11/13/20 03:06 PM



0375 52 29612 11/13/2020 5515

RETURN POLICY DEFINITIONS  
POLICY ID DAYS POLICY EXPIRES ON  
A 1 180 05/12/2021

Due to COVID-19, we have extended our  
returns policy for most items.  
Please see homedepot.com for details.

\*\*\*\*\*

**DID WE NAIL IT?**

Take a short survey for a chance TO WIN  
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

[www.homedepot.com/survey](http://www.homedepot.com/survey)

User ID: [REDACTED]  
PASSWORD: [REDACTED]

Entries must be completed within 14 days  
of purchase. Entrants must be 18 or  
older to enter. See complete rules on  
website. No purchase necessary.



MARK A HEBERT  
LABENFA

**CARDHOLDER SUMMARY**

MARK A HEBERT	
New Charges	\$507.20
MARYALICE DURHAM	
New Charges	\$596.52

**BUSINESS ACCOUNT SUMMARY**

Sale Date	Post Date	Description	Amount
-----------	-----------	-------------	--------

**Payments, Credits and Adjustments**

11/20		AUTOPAY 999990000077676RAUTOPAY AUTO-PMT	-\$2,106.78
-------	--	--	-------------

MARK A HEBERT

**Standard Purchases**

10/23	10/24	LAWN LOVE	HTTPSLAWNLOVECA	\$46.00
10/24	10/24	PHILO INC.	HTTPSPHILO.COCA	\$20.00
10/26	10/26	COX BATON ROUGE COMM	800-234-3993 LA	\$96.96
10/30	10/30	WALMART.COM AZ	800-966-6546 AR	\$49.88
11/01	11/01	AMAZON.COM*287UA7NZ2	AMZNAMZN.COM/BILLWA	\$4.91
11/02	11/02	ADBLOCK PLUS	KOLN DE	\$10.00
11/04	11/04	SquareTrade	squaretrade.cCA	\$19.99
11/12	11/12	KLOWDTV	702-514-7337 CA	\$119.88
11/13	11/13	SCHOOL HEALTH CORP	866-323-5465 IL	\$56.20
11/13	11/13	THE HOME DEPOT #0375	DENHAM SPRINGLA	\$34.14
11/19	11/19	AMZN Digital*OP0FL6X43	888-802-3080 WA	\$8.24
11/20	11/20	LAWN LOVE	HTTPSLAWNLOVECA	\$41.00

MARYALICE DURHAM

**Standard Purchases**

10/29	10/29	COSTCO WHSE #1172	BATON ROUGE LA	\$39.37
10/31	10/31	COSTCO WHSE #1172	BATON ROUGE LA	\$174.98
11/05	11/05	EATEL RTC VISION VENYU	800-621-4211 LA	\$251.46
11/14	11/14	QUILL CORPORATION	800-982-3400 SC	\$15.98
11/14	11/14	QUILL CORPORATION	800-982-3400 SC	\$94.74
11/17	11/17	QUILL CORPORATION	800-982-3400 SC	\$19.99

**Fees Charged**

TOTAL FEES FOR THIS PERIOD	\$0.00
----------------------------	--------

**Interest Charged**

TOTAL INTEREST FOR THIS PERIOD	\$0.00
--------------------------------	--------

**2020 totals year-to-date**

Total fees charged in 2020	\$0.00
Total interest charged in 2020	\$0.00

DEBIT AND CREDITED ON NEXT MONTH

**Costco Cash Rewards Summary**



**Total Costco Cash Rewards Balance: \$289.52**

**Costco Cash Rewards Summary**

Costco Cash Rewards balance as of last statement	+\$276.34
Earned this period	+\$13.18

**Total Costco Cash Rewards Balance Year To Date: \$289.52**

**Costco Cash Rewards Earned This Period**

4% on eligible gas worldwide, including gas at Costco <sup>1</sup>	+\$0.00
3% on restaurants	+\$0.00
3% on eligible travel worldwide	+\$0.00
2% on Costco and Costco.com	+\$4.29
1% on all other purchases	+\$8.89

**Total Earned: \$13.18**

» Visit [citi.com/CostcoBusiness](http://citi.com/CostcoBusiness) for more information

<sup>1</sup>Up to \$7,000 per year in purchases, then 1% cash back



MARK A HEBERT  
LABENFA

**CARDHOLDER SUMMARY**

MARK A HEBERT	
New Charges	\$671.47
MARYALICE DURHAM	
New Charges	\$267.48

**BUSINESS ACCOUNT SUMMARY**

Sale Date	Post Date	Description	Amount
-----------	-----------	-------------	--------

**Payments, Credits and Adjustments**

01/20		AUTOPAY 99999000077676RAUTOPAY AUTO-PMT	-\$1,231.28
01/13	01/13	WALMART.COM AX WALMART.COM AR	-\$4.18
01/15	01/15	AMZN Digital 888-802-3080 WA	-\$8.24

*CREDIT FROM PREVIOUS MONTH*

MARK A HEBERT

**Standard Purchases**

✓ 12/24	12/24	PHILO INC. HTTPSPHILO.COCA	\$20.00
12/26	12/26	COX BATON ROUGE COMM 800-234-3993 LA <i>14880</i>	\$105.58 ✓
01/04	01/04	SquareTrade San FranciscoCA	\$19.99
✓ 01/09	01/09	AMZN Mktp US*RP3MW2QM3 Amzn.com/billWA	\$15.12
✓ 01/12	01/12	WM SUPERCENTER #5328 BATON ROUGE LA	\$64.44
01/13	01/13	WALMART.COM AX 800-966-6546 AR <i>NEOTROGIA 7.60</i>	\$8.36
01/13	01/13	WALMART.COM AX 800-966-6546 AR <i>6606R-57.99</i>	\$62.89
✓ 01/18	01/18	AMZN Mktp US*3V6TR40Q3 Amzn.com/billWA	\$35.91
✓ 01/20	01/20	DRI*AVAST SOFTWARE avast.com/ordMN	\$41.77
01/20	01/20	DRI*AVAST SOFTWARE avast.com/ordMN	\$52.21
01/20	01/20	DRI*AVAST SOFTWARE avast.com/ordMN <i>14755</i>	\$125.33 ✓
01/21	01/21	ALBASHA GREEK AND LEBANESBATON ROUGE LA <i>14797</i>	\$59.48 ✓
✓ 01/21	01/21	AMZN Mktp US*JU5AF8E63 Amzn.com/billWA	\$40.39
✓ 01/24	01/24	PHILO INC. HTTPSPHILO.COCA	\$20.00

MARYALICE DURHAM

**Standard Purchases**

01/05	01/05	EATEL RTC VISION VENYU 800-621-4211 LA <i>11880</i>	\$251.46 ✓
01/24	01/24	COSTCO GAS #1172 BATON ROUGE LA <i>Alice</i>	\$16.02 ✓

**Fees Charged**

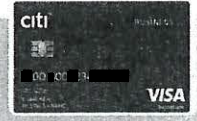
TOTAL FEES FOR THIS PERIOD	\$0.00
----------------------------	--------

**Interest Charged**

TOTAL INTEREST FOR THIS PERIOD	\$0.00
--------------------------------	--------

**2021 totals year-to-date**

Total fees charged in 2021	\$0.00
Total interest charged in 2021	\$0.00



**Costco Cash Rewards Summary**

Total Costco Cash Rewards Balance: **\$10.92**

**Costco Cash Rewards Summary**

Costco Cash Rewards balance as of last statement	+\$301.94
Your 2020 credit card reward certificate amount	-\$301.94
Earned this period	+\$10.92

Total Costco Cash Rewards Balance Year To Date: **\$10.92**

**Costco Cash Rewards Earned This Period**

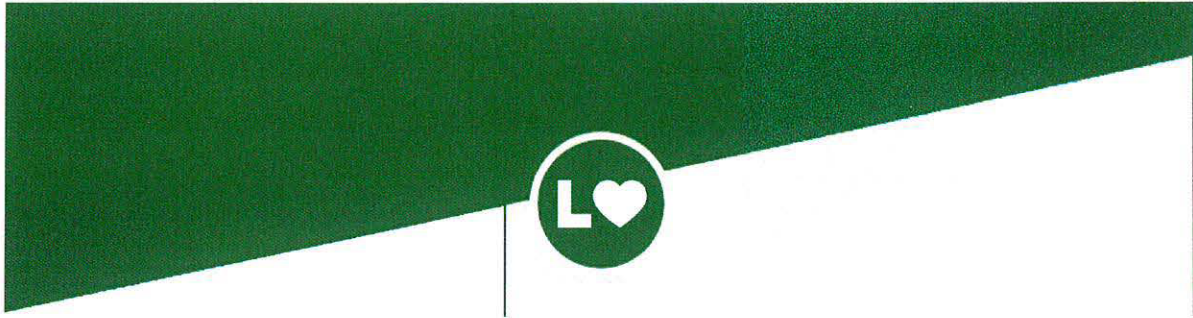
4% on eligible gas worldwide, including gas at Costco <sup>1</sup>	+\$0.64
3% on restaurants	+\$1.78
3% on eligible travel worldwide	+\$0.00
2% on Costco and Costco.com	+\$0.00
1% on all other purchases	+\$8.50

Total Earned: **\$10.92**

» Visit [citi.com/CostcoBusiness](http://citi.com/CostcoBusiness) for more information

<sup>1</sup> Up to \$7,000 per year in purchases, then 1% cash back

November # 6



## Receipt from Lawn Love

Receipt #1761-8319

AMOUNT PAID	DATE PAID	PAYMENT METHOD
\$41.00	November 20, 2020	[REDACTED]

### SUMMARY

[REDACTED] lawn care on 2020-11-18	\$41.00
<b>Amount charged</b>	<b>\$41.00</b>

If you have any questions, visit our support site at <https://lawnlove.com/account/help>, contact us at [no-reply@lawnlove.com](mailto:no-reply@lawnlove.com), or call at +1 800-706-4117.

Something wrong with the email? [View it in your browser.](#)

You're receiving this email because you made a purchase at Lawn Love, which partners with [Stripe](#) to provide invoicing and payment processing.

November #7

Warehouse: 1172  
 Sales Date: 10/29/20 Reg#: 4 Trans Type: Tender  
 Time: 11:12 Tran#: 45 Tender:  
 Total: 39.37 Operator: 295 Block:  
 Member #: [REDACTED] DURHAM, MARYALICE Mbr Type: Business  
 Tax: Resale Total: 39.37

FSA/

EBT	Item Description	Amount	Units	TxF1
E	854330 COKE CLASSIC 35/12OZ CANS	11.69	1	C
	1089787 KS 13GAL FLEX TRASH BAGS	14.69	1	A
	1121474 3M NON SCRATCH SPONGE	12.99	1	A
	[REDACTED]	39.37		

\*\*\* END OF REPORT \*\*\*



June #1

**Lawn Love**

16767 BERNARDO CENTER DR #

28339

San Diego, CA 92198 US

+1 8007064117



# INVOICE

**BILL TO**

Mark Hebert

LABENFA

[REDACTED]  
[REDACTED]

**SHIP TO**

[REDACTED]  
[REDACTED]

US

**INVOICE #** 52797572

**DATE** 06/30/2021

**DUE DATE** 06/30/2021

**TERMS** Due on receipt

**ACTIVITY**

**Services**

Mowing & Maintenance, Weed control at [REDACTED]

**AMOUNT**

41.00T

SUBTOTAL	41.00
TAX	4.08
TOTAL	45.08
PAYMENT	45.08
BALANCE DUE	<b>\$0.00</b>

me # 2



**AMERICAN KEY & LOCK CO., INC.**  
REMIT TO: 5612 SO. SHERWOOD FOREST BLVD.  
3157 A COLLEGE DR. (225) 925-0067  
BATON ROUGE, LOUISIANA 70816  
5612 SO. SHERWOOD FOREST BLVD. (225) 291-2459

*Mark Helbert*

CUSTOMER'S ORDER NO. [REDACTED]		DATE <i>6/4/21</i>	
NAME <i>LA Board of Examiners of Nurses</i>			
ADDRESS [REDACTED]			
<i>722 LP</i>			
SOLD BY <i>[Signature]</i>	CASH	C.O.D.	CHARGE
ON ACCT.	MOSE. RETD.	PAID OUT	
QTY.	DESCRIPTION	PRICE	AMOUNT
<i>1</i>	<i>Service</i>		<i>70.00</i>
<i>4</i>	<i>Keys</i>	<i>10.00</i>	<i>40.00</i>
<i>3</i>	<i>Keys</i>	<i>3.00</i>	<i>9.00</i>
<i>1</i>	<i>Labor (Box)</i>		<i>15.00</i>
			<i>134.00</i>
RECEIVED BY <i>[Signature]</i>			TAX <i>13.40</i>
			TOTAL <i>147.40</i>

All claims and returned goods MUST be accompanied by this bill.

**C1306970**

**Thank You**

AMERICAN KEY LOCK  
5612 S. SHERWOOD  
BATON ROUGE, LA 70816  
10:18:12  
TID: XXXX563

06/04/2021  
MID: XXXXXXXX

CREDIT CARD

VISA ADJUST SALE

XXXXXXXXXX

0007

0007

002705

317986

Manual

Online

\$13.40

\$147.40

CARD # TOKEN

INVOICE

SEQ #:

Batch #:

Approval Code:

Entry Method:

Mode:

Tax Amount:

**SALE AMOUNT**

I agree to pay above total amount according to card issuer agreement. (Merchant agreement if Credit Voucher)

X

MERCHANT COPY





Form #18

SEMI-MONTHLY TIME SHEET  
(15<sup>th</sup> and Last Day of Month)

STATE OF LOUISIANA  
Board of Examiners of Nursing Facility Administrators  
5647 Superior Drive  
Baton Rouge, Louisiana 70816-6049

Employee Name: \_\_\_\_\_  
Employee ID#: \_\_\_\_\_  
Position: \_\_\_\_\_

Date	Day	Begin Work	Lunch	Return from Lunch	End Work	Total Hours	Comments/Codes
<b>Week One</b>							
	Sun						
	Mon						
	Tues						
	Wed						
	Thurs						
	Fri						
	Sat						
						Total Hrs:	

<b>Week Two</b>							
	Sun						
	Mon						
	Tues						
	Wed						
	Thurs						
	Fri						
	Sat						
						Total Hrs:	

Falsification of time sheets will result in disciplinary action.

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

Supervisor/Principal Signature \_\_\_\_\_ Date \_\_\_\_\_

THE  
**LOUISIANA BOARD OF ETHICS**

CERTIFIES THAT

TEDDY R PRICE

has successfully completed the one hour training course:

Ethics Training for Public Servants

on: December 23, 2021

*Carolyn Abadie Landry*

Carolyn Abadie Landry  
Executive Secretary



*Kathleen M. Allen*

Kathleen M. Allen  
Ethics Administrator

THE  
**LOUISIANA BOARD OF ETHICS**

CERTIFIES THAT

DELBERT WILBANKS

has successfully completed the one hour online training course:

Code of Ethics Training for Public Servants

on: December 23, 2021

*Carolyn Abadie Landry*

Carolyn Abadie Landry  
Executive Secretary



*Kathleen M. Allen*

Kathleen M. Allen  
Ethics Administrator



22-3

THE  
**LOUISIANA BOARD OF ETHICS**

CERTIFIES THAT

JAMES HILTON SHELTON

has successfully completed the one hour online training course:

Code of Ethics Training for Public Servants

on: December 07, 2021

*Carolyn Abadie Landry*

Carolyn Abadie Landry  
Executive Secretary



*Kathleen M. Allen*

Kathleen M. Allen  
Ethics Administrator

4-22

THE  
**LOUISIANA BOARD OF ETHICS**

CERTIFIES THAT

CHRISTOPHER KEMP WRIGHT

has successfully completed the one hour training course:

Ethics Training for Board Members

on: December 2, 2021

*Carolyn Abadie Landry*

Carolyn Abadie Landry  
Executive Secretary



*Kathleen M. Allen*

Kathleen M. Allen  
Ethics Administrator



22-5

THE  
**LOUISIANA BOARD OF ETHICS**

CERTIFIES THAT

PATRICIA LA BROSSE

has successfully completed the one hour training course:

Ethics Training for Public Servants

on: March 12, 2021

*Carolyn Abadie Landry*

Carolyn Abadie Landry  
Executive Secretary



*Kathleen M. Allen*

Kathleen M. Allen  
Ethics Administrator



22-6

THE  
**LOUISIANA BOARD OF ETHICS**

CERTIFIES THAT

ANDREW PERILLOUX, III

has successfully completed the one hour training course:

Ethics Training for Board Members

on: December 13, 2021

*Carolyn Abadie Landry*

Carolyn Abadie Landry  
Executive Secretary



*Kathleen M. Allen*

Kathleen M. Allen  
Ethics Administrator

# LOUISIANA STATE CIVIL SERVICE

acknowledges that

**James Hilton Shelton**

has successfully completed the training course:

**PREVENTING SEXUAL HARASSMENT FOR  
SUPERVISORS WBT**

on

**March 22, 2021**

This document is intended to be used solely for the purpose of  
documenting the individual's completion of  
SCS's web-based training:  
Preventing Sexual Harassment For Supervisors



**STATECIVILSERVICE**

# LOUISIANA STATE CIVIL SERVICE

acknowledges that

**William Henry Ledbetter Jr**

has successfully completed the training course:

**PREVENTING SEXUAL HARASSMENT FOR  
SUPERVISORS WBT**

on

**July 30, 2020**

This document is intended to be used solely for the purpose of  
documenting the individual's completion of  
SCS's web-based training:  
Preventing Sexual Harassment For Supervisors



**STATECIVILSERVICE**

# LOUISIANA STATE CIVIL SERVICE

acknowledges that

**Patricia Ann La Brosse**

has successfully completed the training course:

**PREVENTING SEXUAL HARASSMENT FOR  
SUPERVISORS WBT**

on

**November 18, 2021**

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documenting the individual's completion of  
SCS's web-based training:  
Preventing Sexual Harassment For Supervisors



**STATECIVILSERVICE**



# LOUISIANA STATE CIVIL SERVICE

acknowledges that

**Delbert Wilbanks**

has successfully completed the training course:

**PREVENTING SEXUAL HARASSMENT FOR  
SUPERVISORS WBT**

on

**December 23, 2021**

This document is intended to be used solely for the purpose of  
documenting the individual's completion of  
SCS's web-based training:  
Preventing Sexual Harassment For Supervisors



**STATECIVILSERVICE**

# LOUISIANA STATE CIVIL SERVICE

acknowledges that

**Andrew Perilloux**

has successfully completed the training course:

**PREVENTING SEXUAL HARASSMENT FOR  
SUPERVISORS WBT**

on

**December 13, 2021**

This document is intended to be used solely for the purpose of  
documenting the individual's completion of  
SCS's web-based training:  
Preventing Sexual Harassment For Supervisors



**STATECIVILSERVICE**