

DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Louisiana State Board of Examiners
in Dietetics and Nutrition
Department of Health and Hospitals
State of Louisiana
Baton Rouge, Louisiana

We have audited the general-purpose financial statements of Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana, a component unit of the State of Louisiana, as of and for the two years ended June 30, 1997, and have issued our report thereon dated September 18, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana, is the responsibility of the board's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana, compliance with certain provisions of laws and regulations. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

In the audit for the two years ended June 30, 1995, there was noncompliance with the budget laws. This matter has been resolved.

This report is intended for the information of the board management, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Baton Rouge, Louisiana
September 18, 1997

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the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the board management, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

There were no comments concerning the internal control structure in the audit for the two years ended June 30, 1995.

Baton Rouge, Louisiana
September 18, 1997

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Louisiana State Board of Examiners
in Dietetics and Nutrition
Department of Health and Hospitals
State of Louisiana
Baton Rouge, Louisiana

We have audited the general-purpose financial statements of the Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana, a component unit of the State of Louisiana, for the two years ended June 30, 1997, and have issued our report thereon dated September 18, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of the policies and procedures may deteriorate.

In planning and performing our audit of the general-purpose financial statements of Louisiana State Board of Dietetics and Nutrition, Baton Rouge, Louisiana, for the two years ended June 30, 1997, we obtained an understanding of the internal control structure. Our consideration of

LOUISIANA STATE BOARD OF EXAMINERS
IN DIETETICS AND NUTRITION
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
TWO YEARS ENDED JUNE 30, 1997
 (Continued)

to the System during the year ended June 30, 1996, and 11.9% of covered salary or \$921 to the System during the year ended June 30, 1995. Under present statutes the board does not guarantee any of the benefits of the System.

Note #6: LEASES

The board leases office space. The lease was entered into with the landlord along with the Board of Board Certified Social Work Examiners and the Board of Examiners in Speech-Language Pathology and Audiology since all three (3) boards share the same office space. The lease calls for monthly rents of \$1,667 and expires on May 31, 2001. The board pays one-third (1/3) or \$555 each month as its share of the lease. Rent expenditure for the year ending June 30, 1997 and June 30, 1996 were \$6,660 and \$555, respectively.

Future minimum lease payments for this lease are as follows:

<u>Year ending</u> <u>June 30,</u>	<u>Amount</u>
1998	\$6,660
1999	\$6,660
2000	\$6,660
2001	\$6,050

The board has no capital leases.

Note #7: LITIGATION

There were no judgments, claims or similar contingencies pending against the board at June 30, 1997.

Note #8: OTHER MATTERS

As mentioned in footnote #6, Leases, the board shares office space with two (2) State boards. These three (3) boards also share the expenditures for five employees as well as certain office expenditures, such as janitorial, security, copy machine and utilities.

The employees' salaries are allocated to each of the three (3) boards based on actual time spent for each board.

LOUISIANA STATE BOARD OF EXAMINERS
IN DIETETICS AND NUTRITION
DEPARTMENT OF HEALTH AND HOSPITALS
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TWO YEARS ENDED JUNE 30, 1997
(Continued)

Note #4: CHANGES IN GENERAL FIXED ASSETS

At June 30, 1997, the board has stewardship responsibility for \$8,419. in furniture and equipment. The only change in general fixed assets were additions in the amount of \$8,231 during the year ended June 30, 1997.

The board purchased \$1,565 of computer software during the year ended June 30, 1997 which was not considered as additions to the general fixed assets account group.

Note #5: PENSION PLAN

One full time employee of the board is a member of the Louisiana State Employees Retirement System ("System"), a multiple-employer (cost sharing), public employee retirement system (PERS) controlled and administered by a separate board of trustees.

All employees are eligible to participate in the System. Benefits vest with ten years of service. At retirement age, employees are entitled to annual benefits equal to \$300 plus 2.5 percent of their highest consecutive 36 months average salary multiplied by their years of credited service. Vested employees may retire at (a) any age with thirty years of service, (b) age 55 with twenty-five years of service, or (c) at age 60 with ten years of service. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues stand-alone financial statements that may be obtained at Post Office Box 44213, Baton Rouge, Louisiana, 70804.

In addition to the employee contributions of 7.5% of gross salary, the board contributes an additional 12.4% of gross salary to the System. Contributions to the System were funded through employee and employer contributions of \$631 and \$1,043, and \$474 and \$758, respectively, for the years ended June 30, 1997 and June 30, 1996, respectively. The total payroll of the board for the years ended June 30, 1997 and June 30, 1996 was \$15,535 and \$15,617, respectively. The total payroll covered by the System for the years ended June 30, 1997 and June 30, 1996 was \$8,413 and \$6,322, respectively. The board contributed 12.0% of covered salary

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IN DIETETICS AND NUTRITION
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 (Continued)

Formal budget integration is employed as a management control device during the year.

All appropriations lapse at the end of the year.

Budgetary amendments require the approval of the board.

Budgeted amounts included in the accompanying financial statements reflect the original adopted budget.

Adjustments reconciling expenditures at year end on the GAAP basis to the budgetary basis are as follows:

	Year Ended June 30,	
	1997	1996
Excess (deficiency) of revenues over expenditures (GAAP Basis)	(47,877)	19,837
Adjustments:		
To adjust revenues for accruals	20,560	(20,560)
Excess (deficiency) of revenues over expenditures (Budgetary Basis)	(27,317)	(723)

Note #3: CASH

At June 30, 1997, the board has cash (book balances) totaling \$32,170. These deposits are stated at cost, which approximates market.

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount of deposit with the fiscal agent. These securities must be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1997, the board has \$35,181 in deposits (collected bank balances). This entire balance is secured from risk by federal depository insurance.

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IN DIETETICS AND NUTRITION
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(Continued)

F. Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the application appropriation, is not employed.

G. Budgets and Budgetary Accounting

An annual budget is adopted for the general fund on the cash basis.

H. Cash

Cash consists of amounts in an interest-bearing demand deposit. Under state law, the board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law, national banks having their principal offices in Louisiana, in savings account or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

I. Compensated Absences and Postretirement Benefits

The board does not compensate its employees for vacation, sick leave, or postretirement health care and life insurance benefits.

J. Memorandum Only - Total Column

The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Note #2: LEGAL COMPLIANCE - BUDGET

The board adopts a budget for the fiscal year at its spring meeting.

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(Continued)

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Licenses and fees are recorded in the year earned, which approximates when measurable and available. Licenses must be renewed by June 30 of even number years. Delinquent requests for renewals are accepted through August 31 provided a delinquent fee is paid.

Substantially all other revenues are recorded when they are received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations are not capitalized in the funds used to acquire them. Instead, capital acquisition is reflected in governmental funds, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on such fixed assets. All fixed assets are valued at historical cost.

The board has no long-term obligations at June 30, 1997.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

LOUISIANA STATE BOARD OF EXAMINERS
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STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
TWO YEARS ENDED JUNE 30, 1997

(Continued)

is a component unit of the State of Louisiana because the state exercises oversight responsibility in that the governor appoints the board members and public service is rendered within the state's boundaries. The accompanying general-purpose financial statements present only the transactions of Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana, a component unit of the State of Louisiana.

C. Fund Accounting

The board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect the net expendable available financial resources.

Funds of the board are classified as governmental funds. Governmental funds account for the board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the board include:

General Fund

The general fund is the general operating fund of the board. It is used to account for all financial resources except those required to be accounted for in other funds.

LOUISIANA STATE BOARD OF EXAMINERS
IN DIETETICS AND NUTRITION
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
TWO YEARS ENDED JUNE 30, 1997

INTRODUCTION

The Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana was established by Act 574 of the 1987 Regular Session of the Louisiana Legislature. It is a component unit of the State of Louisiana created within the Louisiana Department of Health and Hospitals, as provided by Louisiana Revised Statutes (LSA-R.S.) 37:3081-3093. The board is composed of seven members, appointed by the governor, who serve without compensation for terms of three years. Board members are selected from a list of names submitted by the Louisiana Dietetic Association, the Louisiana State Nurses Association, the Louisiana Commissioner of Agriculture and Forestry, and the Louisiana State Medical Society. The board was established to administer examinations and issue, renew, suspend and/or revoke licenses of dietitians and nutritionists in the State of Louisiana. The board's operations are funded entirely through annual self-generated revenues. As of June 30, 1997 there were 1,006 licensed dietitians/nutritionists in the state.

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. In accordance with GASB Codification Section 2100, the board

<u>YEAR ENDED JUNE 30, 1996</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
\$ 30,000	\$ 34,536	\$ 4,536
200	31	(169)
<u>1,320</u>	<u>1,015</u>	<u>(305)</u>
<u>31,520</u>	<u>35,582</u>	<u>4,062</u>
16,450	18,171	(1,721)
6,610	8,052	(1,442)
700	660	40
10,000	2,484	7,516
10,800	6,938	3,862
<u>44,560</u>	<u>36,305</u>	<u>8,255</u>
(13,040)	(723)	12,317
<u>59,532</u>	<u>59,344</u>	<u>(188)</u>
<u><u>46,492</u></u>	<u><u>58,621</u></u>	<u><u>12,129</u></u>

LOUISIANA STATE BOARD OF EXAMINERS
IN DIETETICS AND NUTRITION
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BASIS) AND ACTUAL
TWO YEARS ENDED JUNE 30, 1997

	<u>YEAR ENDED JUNE 30, 1997</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Licenses and fees	\$ 30,000	\$ 31,975	\$ 1,975
Other	200	174	(26)
Interest	1,050	1,154	104
<u>Total revenues</u>	<u>31,250</u>	<u>33,303</u>	<u>2,053</u>
<u>EXPENDITURES</u>			
Personal services and related benefits	18,600	17,970	630
Operating services	16,200	16,799	(599)
Materials and supplies	1,000	1,063	(63)
Professional services	7,500	6,860	640
Travel	7,380	8,132	(752)
Capital outlay	7,000	9,796	(2,796)
<u>Total expenditures</u>	<u>57,680</u>	<u>60,620</u>	<u>(2,940)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(26,430)	(27,317)	(877)
<u>FUND BALANCES, beginning of year</u>	<u>58,961</u>	<u>60,067</u>	<u>1,106</u>
<u>FUND BALANCES, end of year</u>	<u>32,531</u>	<u>32,750</u>	<u>219</u>

The accompanying notes are an integral part of this statement.

LOUISIANA STATE BOARD OF EXAMINERS
IN DIETETICS AND NUTRITION
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
TWO YEARS ENDED JUNE 30, 1997

	YEAR ENDED JUNE 30, 1997	YEAR ENDED JUNE 30, 1996
<u>REVENUES</u>		
Licenses and fees	\$ 11,415	\$ 55,096
Interest	174	31
Other	<u>1,154</u>	<u>1,015</u>
<u>Total revenues</u>	<u>12,743</u>	<u>56,142</u>
<u>EXPENDITURES</u>		
Personal services and related benefits	17,970	18,171
Operating services	16,799	8,052
Materials and supplies	1,063	660
Professional services	6,860	2,484
Travel	8,132	6,938
Capital outlay	<u>9,796</u>	<u> </u>
<u>Total expenditures</u>	<u>60,620</u>	<u>36,305</u>
<u>EXCESS (DEFICIENCY) OF</u> <u>REVENUES OVER EXPENDITURES</u>	(47,877)	19,837
<u>FUND BALANCES,</u> beginning of year	<u>79,181</u>	<u>59,344</u>
<u>FUND BALANCES,</u> end of year	<u>31,304</u>	<u>79,181</u>

The accompanying notes are an integral part of this statement.

LOUISIANA STATE BOARD OF EXAMINERS
IN DIETETICS AND NUTRITION
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
ALL FUNDS AND ACCOUNT GROUPS
BALANCE SHEET
JUNE 30, 1997

	<u>GOVERNMENTAL</u> <u>FUND</u>	<u>ACCOUNT</u> <u>GROUP</u> <u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>TOTAL</u> <u>(MEMORANDUM</u> <u>ONLY)</u>
	<u>GENERAL FUND</u>		
<u>ASSETS AND OTHER DEBITS</u>			
Cash	\$ 32,170		\$ 32,170
Fixed assets		\$ 8,419	8,419
<u>Total assets and</u> <u>other debits</u>	<u>32,170</u>	<u>8,419</u>	<u>40,589</u>
<u>LIABILITIES AND FUND</u> <u>EQUITY</u>			
Liabilities			
Accounts payable	\$ 440		\$ 440
Payroll taxes payable	426		426
<u>Total current</u> <u>liabilities</u>	<u>866</u>		<u>866</u>
Fund Equity			
Investment in general fixed assets		\$ 8,419	8,419
Fund balance	31,304		31,304
<u>Total fund equity</u>	<u>31,304</u>	<u>8,419</u>	<u>39,723</u>
<u>Total liabilities</u> <u>and fund equity</u>	<u>32,170</u>	<u>8,419</u>	<u>40,589</u>

The accompanying notes are an integral part of this statement.

DYER & VICKNAIR

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In accordance with Government Auditing Standards, we have also issued a report dated September 18, 1997 on our consideration of Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana's internal control structure and a report dated September 18, 1997 on its compliance with laws and regulations.

Baton Rouge, Louisiana
September 18, 1997

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INDEPENDENT AUDITORS' REPORT

Louisiana State Board of Examiners
in Dietetics and Nutrition
Department of Health and Hospitals
State of Louisiana
Baton Rouge, Louisiana

We have audited the accompanying general-purpose financial statements of

LOUISIANA STATE BOARD OF EXAMINERS
IN DIETETICS AND NUTRITION
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
BATON ROUGE, LA

a component unit of the State of Louisiana, as of June 30, 1997, and for the two years then ended. These financial statements are the responsibility of Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Louisiana State Board of Examiners in Dietetics and Nutrition, Baton Rouge, Louisiana at June 30, 1997, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

LOUISIANA STATE BOARD OF EXAMINERS
IN DIETETICS AND NUTRITION
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
FINANCIAL STATEMENTS
TWO YEARS ENDED JUNE 30, 1997

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LOUISIANA STATE BOARD OF EXAMINERS
IN DIETETICS AND NUTRITION
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA

FINANCIAL STATEMENTS

TWO YEARS ENDED JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

Release Date OCT 08 1997

LEGISLATIVE AUDITOR
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