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LOUISIANA STATE BUDGETIC  
TECHNOLOGY BOARD OF HEARINGS  
Department of Health and Hospitals  
State of Louisiana  
Component Unit Financial Statements  
and Independent Auditor's Report  
As of and for the Two Years Ended  
June 30, 1997  
With Supplemental Information Schedules

These provisions of state law, this report is a public document. A copy of this report has been submitted to the Auditor, or authorized, and may be made available to public officials. This report is available for public inspection at the Union House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 01 1997

KEITH J. KOVIRA  
Civilized Public Accountant

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STATE OF LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

Louisiana State Radiologic  
Technology Board of Examiners  
Department of Health and Hospitals  
State of Louisiana  
Metairie, Louisiana

I have audited the accompanying component unit financial statements of the Louisiana State Radiologic Technology Board of Examiners, a component unit of the State of Louisiana, as of and for the two years ended June 30, 1997, as listed in the table of contents. These component unit financial statements are the responsibility of the Louisiana State Radiologic Technology Board of Examiners. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Louisiana State Radiologic Technology Board of Examiners as of June 30, 1997, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements. The accompanying supplemental information schedule listed in the table of contents

is presented for the purpose of additional analysis and is not a required part of the component unit financial statements of the Louisiana State Radiologic Technology Board of Examiners. Such information has been subjected to the procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated September 4, 1997, on my consideration of the Louisiana State Radiologic Technology Board of Examiners' internal control structure and a report dated September 4, 1997, on the board's compliance with laws and regulations. Both reports are presented separately after the notes to the financial statements of this audit report.



Keith J. Rovira  
Certified Public Accountant

September 4, 1997

## COMPONENT UNIT FINANCIAL STATEMENTS

LOUISIANA STATE RADIOLOGIC  
TECHNOLOGY BOARD OF EXAMINERS  
Department of Health and Hospitals  
State of Louisiana  
Balance Sheet - All Fund Types and Account Groups  
June 30, 1997

## Statement A

	Governmental Fund - General Fund	Account Groups		Total (Memorandum Only)
		General Fixed Assets	Long-Term Capital Projects	
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets:</b>				
Cash and cash equivalents (Note C)	\$225,735	-	-	\$225,735
Receivables - license fee renewal	15,450	-	-	15,450
Fixed assets (Note D)	-	\$14,807	-	14,807
<b>Other debits:</b>				
Amount to be provided for compensated absences	-	-	\$12,033	12,033
<b>TOTAL ASSETS</b>	<b>\$241,185</b>	<b>\$14,807</b>	<b>\$12,033</b>	<b>\$268,025</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Payroll deductions and withholdings payable	\$204	-	-	204
Accrued compensated absences (Note M)	-	-	\$12,033	12,033
<b>Total Liabilities</b>	<b>204</b>	<b>-</b>	<b>12,033</b>	<b>12,237</b>
<b>Equity and Other Credits:</b>				
Investment in general fixed assets (Note D)	-	\$14,807	-	14,807
Fund balance - unreserved - undesignated	240,828	-	-	240,828
<b>Total Equity and Other Credits</b>	<b>240,828</b>	<b>14,807</b>	<b>-</b>	<b>255,635</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$241,185</b>	<b>\$14,807</b>	<b>\$12,033</b>	<b>\$268,025</b>

The accompanying notes are an integral part of this statement.

**LOUISIANA STATE BACTERIOLOGIC  
 TECHNOLOGY BOARD OF ECONOMICS**  
 Department of Health and Hospitals  
 State of Louisiana  
 Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 General Fund  
 For the Two Years Ended June 30, 1957

Statement 2

	June 30,	
	1957	1956
<b>REVENUES</b>		
Licenses, fees, fines and penalties	\$186,298	\$26,000
Interest earnings	8,221	8,579
Other	805	875
Total Revenues	195,324	35,454
 <b>EXPENDITURES</b>		
Personnel services and related benefits	88,700	88,700
Operating services	23,881	23,600
Travel and other charges	8,223	8,788
Materials and supplies	3,314	3,564
Total Expenditures	124,118	124,652
Excess (Deficiency) of Revenues over Expenditures	71,206	(89,198)
Fund Balance at Beginning of Year	284,687	321,257
Fund Balance at End of Year	\$355,892	\$232,059

The accompanying notes are an integral part of this statement.

**LOUISIANA STATE BOARD OF  
TECHNOLOGY BOARD OF EXAMINERS**  
Department of Health and Hospitals  
State of Louisiana  
Governmental Fund Type - General Fund  
Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (GNAP Basis) and Actual  
For the Year Ended June 30, 1997

Statement C (June 30, 1997)

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Licenses, Fees, fines and penalties	\$162,500	\$166,290	\$3,790
Interest earnings	10,000	9,231	(769)
Other	500	825	325
<b>Total Revenues</b>	<b>173,000</b>	<b>176,346</b>	<b>3,346</b>
<b>EXPENDITURES</b>			
Audit	3,000	-	3,000
Legal fees	12,000	8,699	3,301
Investigative fees	1,000	-	1,000
Bank charges	150	-	150
Insurance	3,500	3,224	276
Office supplies	4,800	3,861	939
Office equipment	4,800	974	3,826
Postage	4,500	4,618	118
Printing	3,170	2,758	412
Rent	5,000	4,580	420
Repairs	1,000	-	1,000
Continuing education	2,500	1,424	1,076
Subscriptions	700	477	223
Telephone	1,200	813	387
Salaries	95,000	73,680	21,320
Medicare taxes	1,000	820	180
Retirement	13,000	9,865	3,135
Group benefits	3,000	1,971	1,029
Travel - staff	1,500	1,423	77
Travel - board members	3,500	3,244	256
Board's per diem	3,500	1,900	1,600
Utilities	1,750	1,500	250
Miscellaneous	250	-	250
<b>Total Expenditures</b>	<b>250,520</b>	<b>178,338</b>	<b>72,182</b>
<b>Excess of Revenues over Expenditures</b>	<b>22,480</b>	<b>58,008</b>	<b>35,528</b>
<b>Fund Balance, July 1, 1996</b>	<b>250,800</b>	<b>284,832</b>	<b>34,032</b>
<b>Fund Balance, June 30, 1997</b>	<b>\$267,480</b>	<b>\$342,840</b>	<b>\$75,360</b>

The accompanying notes are an integral part of this statement.



**LOUISIANA STATE RADIOLOGIC  
TECHNOLOGY BOARD OF EXAMINERS**  
 Department of Health and Hospitals  
 State of Louisiana  
 Governmental Fund Type - General Fund  
 Statement of Revenues, Expenditures, and Charges in  
 Fund Balance - Budget (GAMP Basis) and Actual  
 For the Year Ended June 30, 1996

Statement C - Continued (June 30, 1996)

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Licenses, fees, fines and penalties	\$84,500	\$76,626	\$11,536
Interest earnings	8,200	9,979	1,779
Other	521	472	125
<b>Total Revenues</b>	<b>11,281</b>	<b>96,477</b>	<b>12,319</b>
<b>EXPENDITURES</b>			
Audit	2,280	2,970	(170)
Legal fees	12,880	8,832	5,368
Investigative fees	2,880	-	2,880
Bank charges	500	43	507
Insurance	2,880	2,520	478
Office supplies	4,800	2,552	1,448
Office equipment	4,800	2,244	1,754
Postage	4,800	2,088	1,992
Printing	2,200	1,275	925
Rent	8,200	4,888	500
Repairs	1,800	314	784
Continuing education	2,200	1,314	1,284
Subscriptions	700	852	148
Telephone	1,200	781	429
Salaries	81,000	74,888	8,088
Medicare taxes	1,200	1,247	53
Retirement	18,000	10,882	(888)
Group benefits	1,800	1,797	3
Travel - staff	1,000	1,730	70
Travel - board members	1,500	2,244	1,216
Per diem - board members	1,500	1,600	1,300
Utilities	1,780	1,763	13
Miscellaneous	225	-	225
<b>Total Expenditures</b>	<b>242,250</b>	<b>122,782</b>	<b>82,854</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(76,550)</b>	<b>(26,279)</b>	<b>48,280</b>
<b>Fund Balance, July 1, 1995</b>	<b>250,210</b>	<b>321,157</b>	<b>70,157</b>
<b>Fund Balance, June 30, 1996</b>	<b>\$173,450</b>	<b>\$294,881</b>	<b>\$122,400</b>

The accompanying notes are an integral part of this statement.

**NOTICE TO THE FINANCIAL STATEMENTS**

**LOUISIANA STATE RADIOLOGIC  
 TECHNOLOGY BOARD OF EXAMINERS**  
 Department of Health and Hospitals  
 State of Louisiana  
 Notes to the Financial Statements  
 June 30, 1997

**INTRODUCTION**

The Louisiana State Radiologic Technology Board of Examiners 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.) 37:3200-3219. The board is composed of 15 members who are appointed by and serve at the pleasure of the governor. The board is charged with the responsibility of regulating the practice of radiologic technology in the State of Louisiana, administering examinations of candidates for radiologic technologic certifications, and issuing licenses to practice radiologic technology. Operations of the board are funded entirely through self-generated revenue. As of June 30, 1997, there were 4,139 licensed radiologic technologists holding active status in the state. The board has two full-time employees.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of Presentation**

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

**2. Reporting Entity**

The State of Louisiana is the governing authority and the governmental financial reporting entity for the Louisiana State Radiologic Technology Board of Examiners. The financial reporting entity consists of (a) the primary government (State of Louisiana), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the State of Louisiana for financial reporting purposes.

LOUISIANA STATE RADIOLOGIC  
TECHNOLOGY BOARD OF EXAMINERS  
Department of Health and Hospitals  
State of Louisiana  
Notes to the Financial Statements  
June 30, 1997

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GAOB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. the ability of the State of Louisiana to impose its will on that organization, and/or
  - b. the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the State of Louisiana.
2. Organizations for which the State of Louisiana does not appoint a voting majority, but are financially dependent on the State of Louisiana.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The board is considered 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 financial statements represent activity of the Louisiana State Radiologic Technology Board of Examiners, and, therefore, are a part of the Fund and Account group structure of the State of Louisiana and its general purpose financial statements.

**3. Fund Accounting**

The board uses a fund (General Fund) and two account groups (General Fixed Assets and General Long-Term Obligations Account Groups) to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal

LOUISIANA STATE RADIOLOGIC  
TECHNOLOGY BOARD OF EXAMINERS  
Department of Health and Hospitals  
State of Louisiana  
Notes to the Financial Statements  
June 30, 1993

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. 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 net expendable available financial resources.

The General Fund is classified as a governmental fund, and it is the general operating fund of the board and accounts for all financial resources. Revenues are accounted for in this fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. General operating expenditures are paid from this fund.

**4. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The board's records are maintained on a cash basis of accounting. However, the General Fund, as reported in the accompanying financial statements, has been converted to a modified accrual basis of accounting using the following practices in recording revenues and expenditures:

**Revenues --**

Licenses, fees, fines and penalties are recorded in the year they are received, which approximate when measurable and available. Licenses must be renewed every two years by May 31 and are considered expired

LOUISIANA STATE BACTERIOLOGIC  
 TECHNOLOGY BOARD OF EXAMINERS  
 Department of Health and Hospitals  
 State of Louisiana  
 Notes to the Financial Statements  
 June 30, 1997

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

90 days after their date. The large majority of license renewals occur in the "odd" numbered calendar years. All other revenue are recorded when received.

**Expenditures --**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for accumulated vacation leave, which is recognized when paid.

**5. Budget Practices**

Annually, the Board adopts a budget for the General Fund that is submitted to the Louisiana Department of Health and Hospitals as prescribed by LAH-R.S. 48:883. The budget for the fiscal year ended June 30, 1996, was adopted on January 26, 1995, and the budget for the fiscal year ended June 30, 1997, was adopted on January 28, 1996. Both years' budgets were prepared and reported on a modified accrual basis of accounting. Although budget accounts lapse at year end, the board retains its unexpended fund balances to fund expenditures for the succeeding year. Formal budget integration is employed as a management control device during the year.

The Board reserves all authority to make changes to the budget. The original budget for the fiscal year ended June 30, 1997, was amended on January 28, 1997. Budgeted amounts in the accompanying financial statements include the original budget and all subsequent amendments.

**6. Cash and Cash Equivalents**

Cash includes cash on hand, interest bearing demand deposits and non-interest bearing demand deposits. Cash equivalents include amounts in certificates of deposit. Under state law, the board may deposit funds with a fiscal agent bank organized under laws of the State of Louisiana, the laws of any other state of the union, or the laws of the United States. Furthermore, the board may invest in certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in Louisiana.

LOUISIANA STATE BIODIAGNOSTIC  
TECHNICIAN BOARD OF EXAMINERS  
Department of Health and Hospitals  
State of Louisiana  
Notes to the Financial Statements  
June 30, 1987

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

7. **Receivables**  
Receivables are made up of license fee renewal revenues. These receivables are expected to be collected in full; therefore, no allowance for uncollectible amounts is set up.
8. **Fixed Assets**  
Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized and reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.
9. **Compensated Absences**  
Employees of the board earn and accumulate vacation and sick leave at varying rates, depending upon their years of service. The amount of vacation and sick leave that may be accumulated by each employee is unlimited. Upon termination, employees or their heirs are compensated for up to 300 hours of unused vacation leave at the employee's hourly rate of pay at the time of termination. Accumulated sick leave is not compensated upon termination. The cost of current leave privileges, computed in accordance with GASB Codification Section 608, is recognized as a current-year expenditure in the General Fund, when leave is actually taken. The cost of leave privileges, not requiring current resources, is recorded in the general long-term obligations account group.
10. **Total Column on Balance Sheet**  
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.

LOUISIANA STATE BUDGETARY  
 TRUSTEES BOARD OF EXAMINERS  
 Department of Health and Hospitals  
 State of Louisiana  
 Notes to the Financial Statements  
 June 30, 1987

NOTE C - CASH AND CASH EQUIVALENTS

At June 30, 1987, the carrying amounts (book balances) of all cash and cash equivalents of the Board totaled \$325,735, and are listed as follows:

Interest bearing demand deposits	\$114,946
Monitored bearing demand deposits	20,789
Certificates of deposit	190,000
Total	<u>\$325,735</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) 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 on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The board had \$227,446 in deposits (collected bank balances). These deposits were secured from risk by \$168,028 of federal depository insurance and \$63,446 of pledged securities held by the custodial bank in the name of the fiscal agent bank OASB Category 31.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the board that the fiscal agent has failed to pay deposited funds upon demand.



LOUISIANA STATE RADIOLOGIC  
TECHNICIAN BOARD OF EXAMINERS  
Department of Health and Hospitals  
State of Louisiana  
Notes to the Financial Statements  
June 30, 1997

**NOTE D - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

Balance, July 1, 1995	\$20,374
1995 Additions	-
1995 Deductions	-
Balance, June 30, 1996	20,374
1996 Additions	1,957
1996 Deductions	<u>(3,424)</u>
Balance, June 30, 1997	<u>\$18,907</u>

**NOTE E - PENSION PLAN**

Employees of the Board are members of the Louisiana State Employees Retirement System (System), a cost-sharing, multiple-employer, defined benefit pension plan administered by a separate Board of Trustees. The System provides retirement, disability and survivors' benefits to plan members and beneficiaries. Benefits granted by the System are guaranteed by the State of Louisiana by provisions of the Louisiana Constitution of 1974. Generally, all full-time employees are eligible to participate in the System, with employee benefits vesting after 10 years of service. Article 10, Section 23 of the Constitution of 1974 assigns the authority to establish and amend benefit provisions to the state legislators. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (504)392-0698 or (800)266-2600.

The contribution requirements of plan members and the board are established and may be amended by the state legislature. The legislature annually sets the required employer contribution rate to equal the actuarially required employer contribution as set forth in LSA-R.S. 11:162.

LOUISIANA STATE RADIOLGIC  
TECHNOLOGY BOARD OF EXAMINERS  
Department of Health and Hospitals  
State of Louisiana  
Notes to the Financial Statements  
June 30, 1997

**NOTE B - PENSION PLAN (CONTINUED)**

**Funding Policy**

Employees are required by state statute to contribute 7.5 percent of their annual covered salaries, and the Radiologic Technology Board of Examiners (Employer) is required to contribute at an actuarially determined rate. The current employer rate is 12.4 percent of annual covered payroll. The board's employer contributions to the system for the years ended June 30, 1993, 1996 and 1997, were \$8,131, \$8,889 and \$8,483, respectively, and these amounts equaled the required contributions for those years.

**NOTE F - POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The board does not have any plans for postretirement health care or life insurance benefits.

**NOTE G - LEASE OBLIGATIONS**

The board has one operating lease agreement for office space. The monthly rental is currently \$340. Expenditures under the lease totaled \$3,680 for the year ended June 30, 1996 and \$4,080 for the year ended June 30, 1997. The total minimum annual commitments under this operating lease are as follows:

For the year ending June 30:

1998	\$4,080
1999	4,080
2000	4,080
2001	<u>360</u>
Total minimum lease payments	<u>\$12,500</u>

The board had no capital leases for the two years ended June 30, 1997.

LOUISIANA STATE RADIOLOGIC  
TECHNOLOGY BOARD OF EXAMINERS  
Department of Health and Hospitals  
State of Louisiana  
Notes to the Financial Statements  
June 30, 1997

**NOTE H - LONG-TERM OBLIGATIONS**

General long-term obligations consist entirely of compensated absences. The following is a summary of the long-term obligation transactions for the two years ended June 30, 1997:

Long-term obligations payable at July 1, 1995	\$8,161
1995 Additions	5,594
1995 Deletions	<u>(5,494)</u>
Long-term obligations payable at June 30, 1996	8,261
1996 Additions	6,260
1996 Deletions	<u>(6,260)</u>
Long-term obligations payable at June 30, 1997	<u>\$14,001</u>

**NOTE I - LITIGATION AND CLAIMS**

According to the Board's legal counsel, there is no pending litigation or claims against the board as of June 30, 1997.

LOUISIANA STATE BACTERIOLOGIC  
TECHNOLOGY BOARD OF SCIENTISTS  
Department of Health and Hospitals  
State of Louisiana  
Supplemental Information schedule  
For the Two Years Ended June 30, 1967

Per Diem Paid to Board Members

The schedule of per diem paid to board members is presented in compliance with House Concurrent Resolution No. 64 of the 1966 Session of the Louisiana Legislature. Board members are paid \$40 for each board meeting they attend as authorized by LSA-R.S. 37:1204.

**LOUISIANA STATE RADIOLOGIC  
TECHNOLOGY BOARD OF EXAMINERS**  
Department of Health and Hospitals  
State of Louisiana

Schedule of Fee Dues Paid to Board Members  
For the Years Ended June 30, 1997 and 1996

	<u>June 30, 1997</u>		<u>June 30, 1996</u>	
	<u>Meetings Attended</u>	<u>Amount Paid</u>	<u>Meetings Attended</u>	<u>Amount Paid</u>
Alice Dwyer, R.T.	8	\$480	8	\$480
Walter Hammond, R.T.	4	200	5	250
Richard P. Priddy, R.T.	5	250	4	200
Joel Massey, Ph.D.	2	100	2	100
Leslie Ebbgood, M.D.	8	-	2	100
Myrna Swinarski, D.M.A.	4	200	1	50
Milton Bourgeois, Jr., D.M.A.	2	100	3	150
Joe Allen, L.H.A.	4	200	3	150
Deborah Lee, R.T.	5	250	2	100
James Linton, M.D.	3	150	2	100
<b>Total</b>		<b>\$1,330</b>		<b>\$1,630</b>

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

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

Louisiana State Radiologic  
Technology Board of Examiners  
Department of Health and Hospitals  
State of Louisiana  
Metairie, Louisiana

I have audited the component unit financial statements of the Louisiana State Radiologic Technology Board of Examiners, a component unit of the State of Louisiana, as of and for the two years ended June 30, 1997, and have issued my report thereon dated September 4, 1997.

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

The management of the Louisiana State Radiologic Technology Board of Examiners 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 component unit 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 internal control structure to future periods is subject to the risk that procedures may become inadequate because

of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing my audit of the component unit financial statements of the Louisiana State Radiologic Technology Board of Examiners, for the two years ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of 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 condition in which the design or operation of one or more of the 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 component unit 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



Keith J. Rowrie  
Certified Public Accountant

September 4, 1997



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF  
COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Louisiana State Radiologic  
Technology Board of Examiners  
Department of Health and Hospitals  
State of Louisiana  
Metairie, Louisiana

I have audited the component unit financial statements of the Louisiana State Radiologic Technology Board of Examiners, a component unit of the State of Louisiana, as of and for the two years ended June 30, 1987, and have issued my report thereon dated September 4, 1987.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the Louisiana State Radiologic Technology Board of Examiners is the responsibility of the Louisiana State Radiologic Technology Board of Examiners. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, I performed tests of the Louisiana State Radiologic Technology Board of Examiners' compliance with certain provisions of laws, regulations and contracts. However, the objective of my audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

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

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



Keith J. Rowina  
Certified Public Accountant

September 4, 1997