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LOUISIANA STATE BOARD OF CERTIFICATION
FOR NURSING ADMINISTRATION
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA

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FINANCIAL STATEMENTS

TWO YEARS ENDED JUNE 30, 1962

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 Bayou Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 7 1962

LOUISIANA STATE BOARD OF CERTIFICATION
FOR CERTIFICATE ABBEY COMPTROLLERS
DEPARTMENT OF REVENUE AND ECONOMICS
STATE OF LOUISIANA
FINANCIAL STATEMENTS
TWO YEARS ENDED JUNE 30, 1998

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DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

111 CANAL CENTER, SUITE 1400
MONTELEONE, LOUISIANA 70002WE ARE ALSO LICENSED
AS PUBLIC ACCOUNTANTS
IN THE STATES OF ALABAMA,
ARIZONA, CALIFORNIA, FLORIDA,
ILLINOIS, MISSISSIPPI,
MISSOURI, NEBRASKA,
NEW YORK, PENNSYLVANIA,
RHODE ISLAND, TEXAS,
UTAH, VIRGINIA, WISCONSIN,
AND WYOMING.**INDEPENDENT AUDITORS' REPORT**

Louisiana State Board of Certification
for Substance Abuse Counselors
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 CERTIFICATION
FOR SUBSTANCE ABUSE COUNSELORS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA**

a component unit of the State of Louisiana, as of June 30, 1998, and for the two years then ended. These financial statements are the responsibility of Louisiana State Board of Certification for Substance Abuse Counselors, 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 general purpose 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 Certification for Substance Abuse Counselors, Baton Rouge, Louisiana at June 30, 1998, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

DYER & VICKNAIRCERTIFIED PUBLIC ACCOUNTANTS

In accordance with Government Auditing Standards, we have also issued our report dated September 3, 1998 in our consideration of Louisiana State Board of Certification for Substance Abuse Counselors, Baton Rouge, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Louisiana State Board of Certification for Substance Abuse Counselors, Baton Rouge, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and is fairly stated in relation to the general purpose financial statements taken as a whole.

Baton Rouge, Louisiana
September 3, 1998

Dyer & Vicknair

LOUISIANA STATE BOARD OF CERTIFICATION
FOR SUBSTANCE ABUSE COUNSELORS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
ALL FUNDS AND ACCOUNT GROUPS
BALANCE SHEET
JUNE 30, 1988

	GOVERNMENTAL FUND	ACCOUNT GROUP GENERAL FUND ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS			
Cash	\$ 24,387		\$ 24,387
Receivables-licenses	4,250		4,250
Fixed assets		521,911	521,911
Amount to be provided for retirement of general long-term obligations			
Total assets and other debits	<u>28,637</u>	<u>521,911</u>	<u>550,548</u>
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities			
Accounts payable due to Division of Administration	\$ 26,000		\$ 26,000
Total current liabilities	<u>26,000</u>		<u>26,000</u>
Equity and other Credits			
Investment in general fixed assets		521,911	521,911
Fund balance (deduct)	123,199		
Total fund equity	<u>123,199</u>	<u>521,911</u>	<u>645,110</u>
Total liabilities and fund equity	<u>28,637</u>	<u>521,911</u>	<u>550,548</u>

The accompanying notes are an integral part of this statement.

**LOUISIANA STATE BOARD OF CERTIFICATION
 FOR NURSES AND MIDWIVES
 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, 1958**

	YEAR ENDED JUNE 30, 1957	YEAR ENDED JUNE 30, 1958
REVENUES		
Licenses and fees	\$ 56,503	\$ 57,570
Other	<u>2,328</u>	<u>2,605</u>
Total revenues	<u>58,831</u>	<u>60,175</u>
EXPENDITURES		
Personal services and related benefits	7,434	21,073
Operating services	21,504	26,986
Materials and supplies	2,230	500
Professional services	15,055	3,218
Travel	3,545	3,994
Capital outlay	<u>11,578</u>	<u> </u>
Total expenditures	<u>62,346</u>	<u>57,028</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,515)	2,835
FUND BALANCE (DEFICIT), beginning of year	<u>(18,074)</u>	<u>(22,581)</u>
FUND BALANCE (DEFICIT), end of year	<u>(21,589)</u>	<u>(19,746)</u>

The accompanying notes are an integral part of this statement.

LOUISIANA STATE BOARD OF CERTIFICATION
FOR NURSING AND/OR COSMETOLOGY
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET (UNAP PORTION) AND ACTUAL
TWO YEARS ENDED JUNE 30, 1958

	YEAR ENDED JUNE 30, 1958		
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)
REVENUES			
Licenses	\$ 28,500	\$ 31,175	\$ 2,675
Examinations	4,500	5,275	775
Reinstatements and fines	1,000	3,000	2,000
Registration	15,000	16,500	1,500
Other	2,000	2,518	518
Total revenues	<u>51,000</u>	<u>58,028</u>	<u>8,028</u>
EXPENDITURES			
Personal services and related benefits	6,535	7,434	(899)
Operating services	30,875	31,864	989
Materials and supplies	1,800	2,730	(930)
Professional services	1,200	17,850	(16,650)
Travel	4,400	3,945	455
Capital outlay	18,500	11,578	6,922
Total expenditures	<u>61,310</u>	<u>62,344</u>	<u>(1,034)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,310)	(4,316)	(4,174)
FUND BALANCE (DEFICIT), beginning of year	<u>(18,028)</u>	<u>(18,074)</u>	<u>1850</u>
FUND BALANCE (DEFICIT), end of year	<u>(28,328)</u>	<u>(22,390)</u>	<u>(6,024)</u>

The accompanying notes are an integral part of this statement.

YEAR ENDED JUNE 30, 1957

		VARIANCE-	
		FAVORABLE	
		UNFAVORABLE	
BUDGET	ACTUAL		
\$ 39,800	\$ 39,300	\$	(500)
4,500	3,300		1,200
1,800	2,078		(278)
18,800	18,058		742
2,000	2,035		(35)
<u>68,500</u>	<u>68,783</u>		<u>(283)</u>
22,068	21,873		195
28,888	28,888		0
1,000	969		31
3,450	3,316		134
3,000	3,994		(994)
<u>68,416</u>	<u>68,039</u>		<u>377</u>
2,322	2,635		(313)
<u>(22,500)</u>	<u>(22,583)</u>		<u>83</u>
<u>(28,182)</u>	<u>(19,874)</u>		<u>8,308</u>

**LOUISIANA STATE BOARD OF CERTIFICATION
FOR SUBSTANCE ABUSE COUNSELORS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
TWO YEARS ENDED JUNE 30, 1998**

INTRODUCTION

The Louisiana State Board of Certification for Substance Abuse Counselors 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.) 37:3371. The board is composed of seven members, appointed by the governor, who serve without compensation for terms of three years. The board was established to establish and publish minimum educational and experience requirements for persons seeking certification in substance abuse counseling; to establish and publish minimum standards of practice; and to examine to approve, deny, revoke, suspend and renew certification of duly qualified candidates. The Board's operations are funded entirely through self-generated revenues. As of June 30, 1998, there were 408 licensed substance abuse counselors in the State.

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of Louisiana State Board of Certification for Substance Abuse Counselors 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 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 Certification for Substance Abuse Counselors, a component unit of the State of Louisiana.

LOUISIANA STATE BOARD OF CERTIFICATION
FOR PUBLIC ACCOUNTANTS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
THE YEARS ENDED JUNE 30, 1958
(Continued)

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.

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:

LOUISIANA STATE BOARD OF CERTIFICATION
FOR SUBSTANCE ABUSE COUNSELORS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
THE YEARS ENDED JUNE 30, 1978
(Continued)

Licenses and fees are recorded in the year they are received, which approximates when measurable and available. Licenses must be renewed bi-annually and are considered delinquent after January 1 or June 30, depending on the original certification date.

Substantially all other revenues are recorded when received.

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.

E. General 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.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group.

The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

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 a basis consistent with generally accepted accounting principles.

LOUISIANA STATE BOARD OF CERTIFICATION
FOR NURSING NURSE COUNSELORS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
TWO YEARS ENDED JUNE 30, 1998
(Continued)

H. Cash and Cash Equivalents and Investments

Cash includes demand deposits. 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, and 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.

Under state law, the Board may invest in United States bonds, treasury notes or certificates.

The Board considers time deposits and investments with an original maturity of three months or less to be cash equivalents. If the original maturities exceed 90 days, they are classified as investments.

I. Compensated Absences and Post Retirement Benefits

Vested or accumulated annual leave that is not expected to be liquidated with expendable available resources of the general fund is reported in the general long-term obligation account group. No expenditure is reported for these amounts.

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 #3: FUND BALANCE (DEFICIT)

The unreserved-designated fund balance has a deficit balance of \$23,198 at June 30, 1998. The board anticipates that a new law passed in 1997 allowing for the issuance of licenses to compulsive gambling counselors will eliminate this deficit.

LOUISIANA STATE BOARD OF CERTIFICATION
FOR ASSISTANCE AGENY CONSULTING
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
TWO YEARS ENDED JUNE 30, 1998
 (Continued)

Note #3: LEGAL COMPLIANCE - BUDGET

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

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

All appropriations lapse at the end of the year.

Note #4: CASH AND CASH EQUIVALENTS

At June 30, 1998, the board has cash (book balances), totaling \$24,397, comprised of demand deposits.

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, 1998, the Board has \$24,397 in deposits (collected bank balances). This entire balance is secured from risk by federal depository insurance.

Note #5: CHANGES IN GENERAL FIXED ASSETS

At June 30, 1998, the Board has stewardship responsibility for \$21,811 in furniture and equipment.

The following is a summary of the changes to fixed assets during the two years ended June 30, 1998.

Balance, July 1, 1996	\$ 10,333
Additions	<u>0</u>
Balance, June 30, 1997	10,333
Additions	11,578
Disposals	<u>0</u>
Balance, June 30, 1998	<u>21,911</u>

LOUISIANA STATE BOARD OF CERTIFICATION
 FOR SUBSTANCE ABUSE COUNSELORS
 DEPARTMENT OF HEALTH AND HOSPITALS
 STATE OF LOUISIANA
 NOTES TO THE FINANCIAL STATEMENTS
 TWO YEARS ENDED JUNE 30, 1998
 (Continued)

Note #8: CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the two years ended June 30, 1998.

	Compenated Absences
Balance, July 1, 1996	\$ 373
Additions	0
Reductions	221
Balance, June 30, 1997	152
Additions	0
Reductions	152
Balance, June 30, 1998	0

Note #7: ADVANCE FROM DIVISION OF ADMINISTRATION

The Board received an advance of \$25,000 from the State of Louisiana, Division of Administration in April, 1991 for operations. This advance represents a liability to the Board and is represented as such on the balance sheet.

Note #9: LEASES

The Board leases office space for \$500 per month. This lease is an operating lease which expires February 28, 2000. Rent expenditure for the years ended June 30, 1998 and June 30, 1997 are \$5,178 and \$5,352, respectively.

Note #7: LITIGATION

There were no judgments, claims or similar contingencies pending against the board at June 30, 1998.

Note #10: BOARD MEMBERS' PER DIEM

The Board members are paid per diem of \$50 per day for each day in actual attendance at board meetings and for attending to official business of the board.

SUPPLEMENTAL INFORMATION

LOUISIANA STATE BOARD OF CERTIFICATION
FOR SUBSTANCE ABUSE COUNSELORS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
SCHEDULE OF BOARD MEMBERS PER DIEM
THE TERM BEING JUNE 16, 1988

	<u>YEAR</u> <u>BEING</u> <u>JUNE 16,</u> <u>1988</u>	<u>YEAR</u> <u>BEING</u> <u>JUNE 16,</u> <u>1987</u>
Michael D. Hollingsworth	\$ 650	\$ 650
Anthony D. Wickramasekera	350	150
Rosalie M. Ridgeway	400	400
Ellen B. Gilbert	300	100
Michael L. Kudla	150	50
A. Remondos Roy, III	250	
Don Talley	150	150
	<u>3,100</u>	<u>1,500</u>
Totals		

DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 1010, 1701 PINE STREET
MONROE, LOUISIANA 70501BANK BUILDING
FIRST FLOOR, SUITE 1010
MONROE, LOUISIANA 70501
PHONE 281-3333

Louisiana State Board of Certification
for Substance Abuse Counselors
Department of Health and Hospitals
State of Louisiana
Baton Rouge, Louisiana

We have audited the general purpose financial statements of Louisiana State Board of Certification for Substance Abuse Counselors, Baton Rouge, Louisiana for the two years ended June 30, 1998, and have issued our report thereon dated September 2, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits as contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether Louisiana State Board of Certification for Substance Abuse Counselors, Baton Rouge, Louisiana's general purpose financial statements are free of material misstatement, we performed tests on its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying Schedule of Findings as Item 98-1. We also noted an immaterial instance of noncompliance that we have reported to management of Louisiana State Board of certification for Substance Abuse Counselors, Baton Rouge, Louisiana, in a separate letter dated September 2, 1998.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Louisiana State Board of Certification for Substance Abuse Counselors, Baton Rouge, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the

DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation to be material weaknesses.

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

There were no comments related to compliance or to internal control over financial reporting noted in the audit for the two years ended June 30, 1998.

Baton Rouge, Louisiana
September 7, 1998

Agnes A. Wickham

LOUISIANA STATE BOARD OF CERTIFICATION
FOR DISTRICT NURSE CERTIFIERS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
SCHEDULE OF FINDING
TWO YEARS ENDING JUNE 30, 1998

Item 98-1 LSA-R.S. 42:1113(D) prohibits a member of the immediate family of an appointed member of a board from entering into a contract which is under the supervision of the board.

The Board entered into a contract with the spouse of a board member to provide administrative services to the Board. These payments totaled \$12,250 during the year ended June 30, 1998. This contract is a violation of LSA-R.S. 42:1113(D).

LOUISIANA STATE BOARD OF CERTIFICATION
FOR REGISTERED NURSE CONSULTANTS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
MANAGEMENT'S PLAN OF CORRECTIVE ACTION
TWO YEARS ENDED JUNE 30, 1988

Item 90-1 The Board has terminated this contract with the spouse of the Board member.

DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 2000 N. OLYMPIA AVENUE
MONROE, LOUISIANA 70132BANKING SERVICES
PUBLIC ACCOUNTING (FEDERAL, STATE,
LOCAL) TAXES, ACCOUNTING SYSTEMS
CONSULTING SERVICES

September 2, 1988

Board of Commissioners
Louisiana State Board of Certification
for Substance Abuse Counselors
Department of Health and Hospitals
State of Louisiana
Baton Rouge, Louisiana

In planning and performing our audit of the financial statements of Louisiana State Board of Certification for Substance Abuse Counselors, Baton Rouge, Louisiana for the two years ended June 30, 1988, we performed tests of the Board's compliance with certain provisions of laws and regulations.

During our audit we became aware of a matter that is an opportunity for strengthening operating efficiency. The memorandum that accompanies this letter summarizes our comments regarding this matter. A separate report dated September 2, 1988, contains our report on compliance with laws and regulations. This letter does not affect our report dated September 2, 1988 on the financial statements of Louisiana State Board of Certification for Substance Abuse Counselors, Baton Rouge, Louisiana.

If you have any questions, please do not hesitate to contact our office.

Sincerely,

DYER & VICKNAIR



Eric J. Vicknair

EVV/ps

Management letter points

The Board did not develop specific goals and objectives for each of their programs to include measures of performance, as required by Louisiana Revised Statute (LSA-R.S.) 24:522(D)(2) which was enacted during the 1995 Regular Session of the Louisiana Legislature.



State of Louisiana

Department of Health and Hospitals

LOUISIANA STATE BOARD OF CERTIFICATION
FOR NURSING ADMIN. COURSELEADERS
(LSBCNAC)

4617 Jefferson Ave., Ste. 3A

Baton Rouge, L.A. 70808

(225) 387-7908

Fax: (225) 387-8700

WILLIAM D. MCNEILS, BSAC
Chairman

WALTER D. MCNEILS, BSAC
Vice Chairman

ROSAE M. BUCKLEY, BSAC
Secretary-Treasurer

Members

EVERETT GARRETT, BSAC

A. WOODROW WYLLIE, BSAC

BARCELLEY, BSAC

MICHAEL L. KIRK, BSAC

October 6, 1998

In response to a comment contained in the audit management letter for the year ended June 30, 1998, the Board will discuss developing specific goals and objectives to include measures of performance at its regular board meeting on October 17, 1998. It is anticipated that these goals and objectives will be developed by the January, 1999 board meeting.


Rosalee Buckley
Secretary-Treasurer