

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana State Board of
Examiners for Sanitariums
Department of Health and Hospitals
State of Louisiana
New Orleans, Louisiana

November 5, 1997



Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
New Orleans, Louisiana**

**Financial Statements and Independent Auditor's Reports
As of and for the Two Years Ended June 30, 1997**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to appropriate state officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and New Orleans offices of the Legislative Auditor.

November 5, 1997

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

**Financial Statements and Independent Auditor's Reports
As of and for the Two Years Ended June 30, 1997**

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OFFICE OF
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October 1, 1997

Independent Auditor's Report on
the Financial Statements

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
New Orleans, Louisiana

We have audited the accompanying financial statements of the Louisiana State Board of Examiners for Sanitarians, a component unit of the State of Louisiana, as of June 30, 1997 and 1996, and for the fiscal years then ended, as listed in the table of contents. These financial statements are the responsibility of management of the Louisiana State Board of Examiners for Sanitarians. 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 standards applicable to financial audits contained in 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.

As described in note 1-A, these financial statements were prepared on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balance of the Louisiana State Board of Examiners for Sanitarians as of June 30, 1997 and 1996, and its cash collected, disbursements, and changes in cash balances for the years then ended, on the basis of accounting described in note 1-A.

In accordance with Government Auditing Standards, we have also issued our report dated October 1, 1997, on our consideration of the Louisiana State Board of Examiners for Sanitarians' internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

LEGISLATIVE AUDITOR

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
Audit Report, June 30, 1967

Our audit was performed for the purpose of forming an opinion on the financial statements of the Louisiana State Board of Examiners for Sanitarians taken as a whole. The accompanying schedule of per diem paid board members is presented for purposes of additional analysis as required by House Concurrent Resolution No. 54 of the 1975 Regular Session of the Louisiana Legislature and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the sixth basic financial statements taken as a whole.

Respectfully submitted,



Daniel G. Kato, CPA, CFE
Legislative Auditor

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LOUISIANA STATE BOARD OF
EXAMINERS FOR NURSES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND

Statement of Cash Collected, Disbursements,
and Changes in Cash Balance
For the Years Ended June 30, 1987 and June 30, 1986

	Year Ended June 30, 1987	Year Ended June 30, 1986
CASH COLLECTED		
Licenses, permits, and fees:		
License renewals	\$4,450	\$4,455
Temporary permits	720	1,180
Rejection fees	260	80
Penalties	175	185
Examination fees	265	235
Interest - checking account	128	279
Total cash collected	<u>5,998</u>	<u>6,364</u>
DISBURSEMENTS		
Bookkeeping/accountant contract services	3,600	3,600
Per diem paid board members	320	320
Taxes	1,528	649
Operating services:		
Insurance	504	
Postage		790
Subscriptions		65
Supplies	391	302
Professional services - audit fee		1,240
Total disbursements	<u>6,413</u>	<u>6,966</u>
EXCESS OF DISBURSEMENTS OVER CASH COLLECTED	(415)	(602)
CASH BALANCE AT BEGINNING OF PERIOD	<u>12,103</u>	<u>12,696</u>
CASH BALANCE AT END OF PERIOD	<u>\$11,588</u>	<u>\$12,103</u>

The accompanying notes are an integral part of this statement.

LOUISIANA STATE BOARD OF
 EXAMINERS FOR SANITARIANS
 DEPARTMENT OF HEALTH AND HOSPITALS
 STATE OF LOUISIANA
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Cash Collected, Disbursements, and
 Changes in Cash Balance - Budget
 (Cash Basis) and Actual
 For the Years Ended June 30, 1997 and June 30, 1998

	JUNE 30, 1997		VARIANCE: FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
CASH COLLECTED			
Licenses	\$5,800	\$5,750	(50)
Interest - checking account	400	138	(262)
Total cash collected	<u>6,200</u>	<u>5,888</u>	<u>(312)</u>
DISBURSEMENTS			
Bookkeeping/secretarial contract services	3,800	3,680	
Per diem paid board members	400	320	80
Travel	1,200	1,838	(638)
Operating services	1,100	584	516
Supplies	200	381	(181)
Professional services - audit fees	400		400
Total disbursements	<u>7,800</u>	<u>6,413</u>	<u>1,387</u>
EXCESS OF DISBURSEMENTS OVER CASH COLLECTED	(850)	(545)	305
CASH BALANCE AT BEGINNING OF PERIOD	<u>12,100</u>	<u>12,100</u>	<u>NONE</u>
CASH BALANCE AT END OF PERIOD	<u>\$11,473</u>	<u>\$11,555</u>	<u>805</u>

The accompanying notes are an integral part of this statement.

JUNE 30, 1999		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
20,000	20,115	\$115
400	275	(125)
<u>5,400</u>	<u>5,394</u>	<u>6</u>
3,000	3,000	
400	500	100
1,200	600	600
1,100	657	443
200	300	(100)
400	1,240	(840)
<u>7,000</u>	<u>8,297</u>	<u>1,297</u>
(500)	(500)	0
<u>12,000</u>	<u>12,000</u>	<u>NO</u>
<u>\$12,000</u>	<u>\$12,000</u>	<u>\$0</u>

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

Notes to the Financial Statements
As of June 30, 1997 and 1996,
and for Fiscal Years Then Ended

INTRODUCTION

The Louisiana State Board of Examiners for Sanitarians (board) is a state board and component unit of the State of Louisiana reporting entity. The board was created under the provisions of Louisiana Revised Statutes (R.S.) 37:2101-2116. The board, as provided by R.S. 38:259(E), is under the supervision and control of the Louisiana Department of Health and Hospitals.

The board is composed of seven members, four practicing sanitarians appointed by the governor who serve terms of four years and three ex-officio members. The board has no employees, however, services are provided by a part-time bookkeeper/secretary who is paid a monthly fee.

The board is charged with the responsibility of screening applicants, preparing and administering examinations, and issuing licenses in the field of environmental sanitation. Operations of the board are funded with examination and license fees. There are no federal programs (major or non-major) administered by the board.

As of June 30, 1997 and 1996, there were 442 and 445, respectively, licensed sanitarians in the state.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements have been prepared on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles. The financial statement reports the beginning and ending cash balance and all cash collected and disbursements made during the fiscal years.

B. REPORTING ENTITY

As the state governing authority, for reporting purposes, the State of Louisiana is the financial reporting entity for the board. Section 2700 of the Governmental Accounting Standards Board's *Compilation of Governmental Accounting and Financial Reporting Standards* established criteria for determining which component units should be

LEGISLATIVE AUDITOR

**LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA**

Notes to the Financial Statements (Continued)

constituted part of the State of Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability.

The board is a component unit of the State of Louisiana because the state is financially accountable for the board since the governor appoints the majority of the members of the board and can impose his will on the board. The accompanying financial statements present information only on the fund retained by the Louisiana State Board of Examiners for Sanitarians and do not present information on the state, the general government services provided by the state, or the other governmental units that comprise the financial reporting entity. Annually, the State of Louisiana issues general purpose financial statements, which include the activity contained in the accompanying financial statements.

C. FUND ACCOUNTING

The board uses a fund (General Fund) 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 relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The fund of the board is classified as a governmental fund (General Fund), which accounts for the board's general activities.

D. BASIS OF ACCOUNTING

The board's accounting records are maintained on the cash basis of accounting. Revenue is recorded when the cash is collected or received and expenditures are recorded when the disbursement is made.

Licenses are the major source of revenue for the board. License fees are assessed on a calendar year basis and are normally collected in the months of November and December preceding the license period. Interest is recorded when credited by the credit union on the monthly statement.

E. BUDGET PRACTICES

Annually, the board adopts a budget that is submitted to various agencies as prescribed by R.S. 39:1335. The budget is prepared on the cash basis of accounting. Although budget amounts lapse at year-end, the board retains its unexpended cash balance to fund expenditures of the succeeding year. Formal budget integration is

LEGISLATIVE AUDITOR

LOUISIANA STATE BOARD OF
EXAMINERS FOR SURVEILLANTS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA

Notes to the Financial Statements (Continued)

employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements represent the original adopted budget.

F. CASH

Cash consists of the amount in an interest-bearing demand deposit account. Under state law, the board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. Furthermore, the board may invest in time certificates of deposit of state banks organized under the laws of the State of Louisiana, national banks having their principal offices in Louisiana, in savings accounts 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.

G. FIXED ASSETS AND GENERAL
LONG-TERM OBLIGATIONS

The board does not own any fixed assets and has no long-term obligations.

H. VACATION, SICK LEAVE,
AND PENSION PLAN

The board has no employees; therefore, there is no vacation and sick leave policy or pension plan.

2. CASH

At June 30, 1997 and 1996, the board has cash (book balance) totaling \$11,550 and \$12,100, respectively, in an interest-bearing demand deposit account. Under state law, federal deposit insurance or the pledge of securities owned by the fiscal agent bank must secure this deposit (or the resulting bank liability). 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. At June 30, 1997 and 1996, the board has \$11,600 and \$12,168 in deposits (collected bank balance), which is fully secured from risk by federal deposit insurance.

LEGISLATIVE AUDITOR

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA

Notes to the Financial Statements (Continued)

3. CURRENT LIABILITIES

At June 30, 1997, the board has liabilities totaling \$1,362 for postage and insurance. This liability is not recorded in the accompanying financial statements. The board's insurance billing of \$667 for fiscal year ending June 30, 1997, is being appealed and has not been paid. The board uses the Office of Public Health's (OPH) postage machine; however, no reimbursements have been made to OPH since November 1995. The board owes OPH \$476 for postage at June 30, 1997.

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA

Supplemental Information Schedule
For the Two Years Ending June 30, 1997

PER DIEM PAID BOARD MEMBERS

The schedule of per diem paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1970 Regular Session of the Louisiana Legislature. Board members are paid \$40 for each day they are engaged in the discharge of their duties, as authorized by Louisiana Revised Statute 37:2104. The amounts reflected on the accompanying schedule are presented on the cash basis of accounting.

LOUISIANA STATE BOARD OF
 EXAMINERS FOR SANITARIANS
 DEPARTMENT OF HEALTH AND HOSPITALS
 STATE OF LOUISIANA

Schedule of Per Diem Paid Board Members
 For the Two Years Ended June 30, 1997

	FISCAL YEAR ENDING JUNE 30, 1997		FISCAL YEAR ENDING JUNE 30, 1996	
	NUMBER	AMOUNT	NUMBER	AMOUNT
William P. Godes	2	\$60	2	\$60
Pete King	2	60	2	60
James Rizo	2	60	2	60
Wiley Sylvester	2	60	2	60
Total		<u>\$240</u>		<u>\$240</u>

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain a report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. The report includes, where appropriate, any reportable conditions and/or material weaknesses in internal control and, where applicable, compliance matters that would be material to the presented financial statements.



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October 1, 1997

**Independent Auditor's Report on Compliance and Internal Control
Issued Solely in an Audit of the Financial Statements**

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
New Orleans, Louisiana

We have audited the financial statements of the Louisiana State Board of Examiners for Sanitarians, a component unit of the State of Louisiana, as of June 30, 1997 and 1996, and for the fiscal years then ended, and have issued our report thereon dated October 1, 1997. As described in note 1-A, the financial statements were prepared on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Louisiana State Board of Examiners for Sanitarians' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Louisiana State Board of Examiners for Sanitarians in a separate letter dated October 1, 1997.

LEGISLATIVE ADDRESS

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA

Compliance and Internal Control Report

October 1, 1997

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Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Louisiana State Board of Examiners for Sanitarians' 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. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Louisiana State Board of Examiners for Sanitarians' ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the following paragraph.

Inadequate Segregation of Duties

The board does not have adequate segregation of duties. The board's operations preclude an adequate segregation of duties and other features of an adequate system of internal control. Adequate segregation of duties includes assigning different people the responsibilities of authorizing transactions, recording transactions, and maintaining custody of assets. The board does not have employees to employ such controls and to do so would not be cost beneficial.

A material weakness is a condition in which the 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of the Louisiana State Board of Examiners for Sanitarians in a separate letter dated October 1, 1997.

LEGISLATIVE ACTION

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
Compliance and Internal Control Report
October 1, 1987
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This report is intended for the information and use of the board and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daniel D. Kyle, CPA, CFE
Legislative Auditor

GL:ld:ads

ps:smg

Management Letter





BARBARA KYLL, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

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October 1, 1997

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
New Orleans, Louisiana

We performed an audit of the cash basis financial statements of the Louisiana State Board of Examiners for Sanitarians (board) for the fiscal years ended June 30, 1997 and 1996, and have issued our report thereon dated October 1, 1997. As a part of the audit, we noted certain matters that we want to bring to the board's attention for its consideration. We offer the following comments and suggestions for the board's consideration:

Investing Funds The board is earning interest on its checking account; however, Louisiana Revised Statute 49:327 requires funds in excess of immediate cash requirements to be invested in time certificates of deposit. The board has cash in an interest-bearing checking account with a credit union earning an interest rate of 1.05%.

Although interest was earned on the board's interest-bearing checking account (1.05% for 1997 and 2.00% for 1996), investing idle funds in time certificates of deposit will provide a higher return of much needed revenues. We suggest that the board invest all funds that are in excess of its immediate cash requirements in time certificates of deposit.

Several years ago, the board invested its excess cash in certificates of deposit; however, its auditor suggested that the board include it in an interest-bearing checking account. This was suggested to simplify record keeping and to allow the board to use the funds whenever needed. Since this suggestion was made, the interest earned on the interest-bearing checking account has steadily declined.

Written Agreement for Services The board does not have a written agreement for the bookkeeping/accounting services provided to the board. A written agreement would provide documentation of what the board expects for or the benefits to be derived from the monthly payment for bookkeeping/accounting services.

We suggest that the board contact the Division of Administration - Office of Contractual Review (OCR) for the form and content of an agreement for contract services. Also, OCR can determine if its approval is required or if there are any OCR reporting requirements relating to the agreement.

LEGISLATIVE AUDITOR

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA

Management Letter, October 1, 1987

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Documentation for Disbursements Although disbursements are documented, this documentation can be improved as follows:

- Cancel or mark paid on all paid invoices. Although the risk of the board making a duplicate payment may be remote, this procedure is a good safeguard.
- Document on the invoice that the material, supplies, or services were received and payment is approved by including the initials or signature of an authorized individual on the invoice.

Postage Reimbursement The Office of Public Health (OPH) is reimbursed for the use of its postage machine. However, the last time OPH was reimbursed by the board for postage was November 1985. We suggest that the board develop formal procedures to account for and remit the amount due OPH for postage in a timely manner.

We were informed that this was an oversight by the board. In fact, as soon as this was brought to the board's attention, OPH was reimbursed for the postage due them. Management of the board also informed us that OPH would be reimbursed every June 30 in the future.

Insurance Payments The board's insurance for the fiscal year June 30, 1987, was not paid until October 2, 1987. The delay in payment was because the board was contesting the cost of the insurance that is provided by the Office of Risk Management.

We suggest that in the future, if the board contests the cost of the insurance, that the board determine if it has insurance coverage while the amount remains unpaid. If the board does not have insurance coverage, steps should be taken to reduce or minimize the risk of not being insured.

Continuing as a Board We suggest that the board review the fee structure and its ability to continue as a viable board. Based on this review, management of the board should consider whether the operations and functions of the board be continued or transferred to the Department of Health and Hospitals.

I hope these comments and suggestions will be beneficial to the board. Thank you for the courtesies and professionalism extended to Gary McCrory of my staff during his audit.

Legislative Auditor

LOUISIANA STATE BOARD OF
EXAMINERS FOR SANITARIANS
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA

Management Letter, October 1, 1997

Page 3

This letter is intended for the information and use of the board and its management. By provisions of state law, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE
Legislative Auditor

DL:msk

9/24/97