

# STATE OF LOUISIANA

**Department of State**  
**State of Louisiana**  
Baton Rouge, Louisiana

May 5, 2004



---

---

**LEGISLATIVE AUDITOR**

**LEGISLATIVE AUDIT ADVISORY COUNCIL**

**MEMBERS**

**Representative Edwin R. Murray, Chairman**  
**Senator J. "Tom" Schedler, Vice Chairman**

**Senator Robert J. Barham**  
**Senator Joe McPherson**  
**Senator Willie L. Mount**  
**Senator Ben W. Nevers, Sr.**  
**Representative Rick Farrar**  
**Representative Cedric Richmond**  
**Representative T. Taylor Townsend**  
**Representative Warren J. Triche, Jr.**

**LEGISLATIVE AUDITOR**

**Steve J. Theriot, CPA**

**DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT**

**Albert J. Robinson, Jr., CPA**

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Three copies of this public document were produced at an approximate cost of \$6.03. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at [www.la.state.la.us](http://www.la.state.la.us). When contacting the office, you may refer to Agency ID No. 3525 or Report ID No. 04000246 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Director of Administration, at 225/339-3800.

**DEPARTMENT OF STATE**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

Report Dated April 15, 2004

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

May 5, 2004



OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
TELEPHONE: (225) 339-3800  
FACSIMILE: (225) 339-3870

April 15, 2004

**DEPARTMENT OF STATE**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of State. Our procedures included (1) a review of the department's internal control; (2) tests of financial transactions for the period from July 1, 2002, through April 15, 2004; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2002, through April 15, 2004. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected departmental personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Department of State were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended solely for the information and use of the department and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Grover C. Austin".

Grover C. Austin, CPA  
First Assistant Legislative Auditor

CRV:WDG:PEP:ss