

STATE OF LOUISIANA

**Office on Women's Policy
Executive Department
State of Louisiana
Baton Rouge, Louisiana**

April 21, 2004



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**OFFICE ON WOMEN'S POLICY
EXECUTIVE DEPARTMENT
STATE OF LOUISIANA**
Baton Rouge, Louisiana

Report Dated March 30, 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.

April 21, 2004



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March 30, 2004

OFFICE ON WOMEN'S POLICY
EXECUTIVE DEPARTMENT
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Office on Women's Policy, formerly the Office of Women's Services. Our procedures included (1) a review of the office's internal controls; (2) tests of financial transactions for the period from July 1, 2002, through March 30, 2004; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2002, through March 30, 2004; and (4) a review of compliance with prior year report recommendations. 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 evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Office on Women's Policy was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The office's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior report on the Office of Women's Services, dated July 10, 2002, we reported findings relating to work hours uncertified and leave not used, violation of public printing regulations, noncompliance with state procurement regulations, lack of controls over the payroll function, improper expenditures for promotional items, improper expenditure of federal funds, inadequate control over program administration, internal control weaknesses over TANF expenditures, bank reconciliations inadequate and/or not performed, noncompliance with movable property regulations, inadequate controls over receipts, and failure to report awards as compensation. All prior year findings have been resolved by management.

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

LEGISLATIVE AUDITOR

OFFICE ON WOMEN'S POLICY
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Respectfully submitted,

A handwritten signature in black ink, appearing to read "Grover C. Austin". The signature is fluid and cursive, with a large initial "G" and "A".

Grover C. Austin, CPA
First Assistant Legislative Auditor

JH:BQD:THC:ss

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