**ATTACHMENT TO REVIEW/ATTESTATION ENGAGEMENT AGREEMENT – AGREED-UPON PROCEDURES FOR GOVERNMENTAL AGENCY**

With respect to your representations included within the Louisiana Attestation Questionnaire, as of
June 30, 20X1 and for the year then ended, we will apply the following agreed-upon procedures:

*Public Bid Law*

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding $30,000, and public works exceeding $250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code), R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*Code of Ethics for Public Officials and Public Employees*

1. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).
2. Obtain a list of all employees paid during the fiscal year.
3. Report whether any employees’ names appear on both lists obtained in Procedures 2 and 3.
4. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members’ and employees’ immediate families. Report whether any vendors appear on both lists.

*Budgeting*

1. Obtain a copy of the legally adopted budget and all amendments.
2. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.
3. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

*Accounting and Reporting*

1. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management’s policies and procedures.

*Meetings*

1. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

*Debt*

1. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

*Advances and Bonuses*

1. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

*State Audit Law*

1. Report whether the agency provided for a timely report in accordance with R.S. 24:513.
2. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*Prior-Year Comments*

1. Obtain and report management’s representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.