

BOARD OF ELEMENTARY AND SECONDARY EDUCATION
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED MAY 11, 2011

**LEGISLATIVE AUDITOR
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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.

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. Five copies of this public document were produced at an approximate cost of \$13.60. 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.la.gov. When contacting the office, you may refer to Agency ID No. 3297 or Report ID No. 80110056 for additional information.

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	Page
Procedural Summary.....	3
Procedural Report	5

Our procedures at the Board of Elementary and Secondary Education (board) for the period July 1, 2009, through March 22, 2011, disclosed the following:

- No findings involving internal control and its operations that are necessary to bring to management's attention were identified.
- No findings of noncompliance with applicable laws and regulations or other matters that are required to be reported were identified.

This report is a public report and has been distributed to state officials. We appreciate the board's assistance in the successful completion of our work.

Background

The board is the administrative policy-making body for elementary and secondary schools. The board is composed of eleven members, of which eight members are elected from board districts and three members at-large are appointed by the Governor. The board's mission is to provide leadership and enact policies that result in improved academic achievement and responsible citizenship for all students.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 22, 2011

**BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA**
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Board of Elementary and Secondary Education (board) for the period from July 1, 2009, through March 22, 2011.

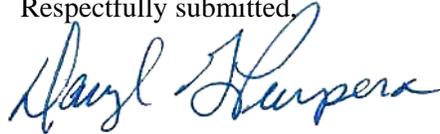
- Our auditors obtained and documented a basic understanding of the board's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, including a review of the related laws and regulations applicable to the board.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the board's annual fiscal reports and/or system-generated reports and obtained explanations from board management of any significant variances.
- Based on the documentation of the board's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to payroll expenditures and nonpayroll expenditures, including administrative, 8(g) program, and travel expenditures.

Based on the application of these procedures, we found no matters that require disclosure in this report. 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.

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

This report is intended for the information and use of the board and its management and the Louisiana Legislature 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 blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first name being the most prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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