



Report Highlights

Department of Education

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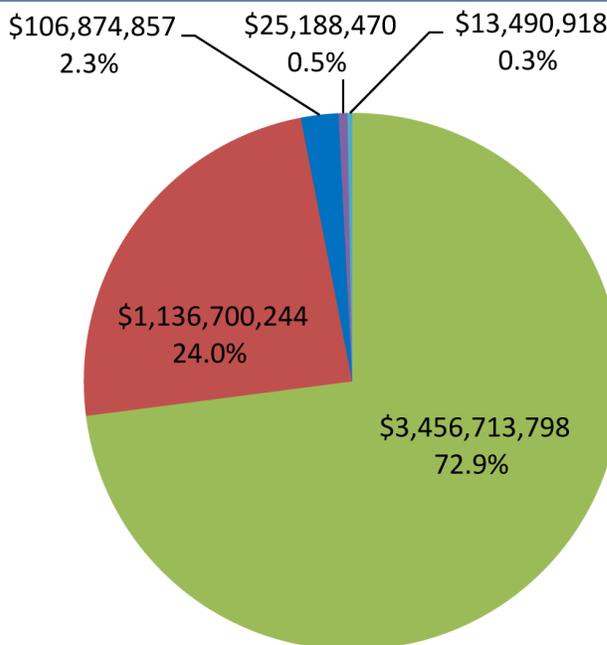
Why We Conducted This Audit

We conducted certain procedures at the Department of Education (DOE) as part of our audit of the State of Louisiana’s financial statements and the Single Audit of the State of Louisiana, and to evaluate DOE’s accountability over public funds for the fiscal year ended June 30, 2013.

What We Found

We evaluated controls over compliance and financial reporting relating to nonpayroll expenditures and federal revenue and tested DOE’s compliance with requirements for its major federal programs. Our procedures disclosed the following:

- **For the second consecutive year, DOE did not properly allocate federal payroll expenditures to the correct federal programs in accordance with the completed employee certifications.** As a result, DOE may have to return \$96,183 to a federal grantor. The department did not concur with \$1,857 of these costs.
- As shown in the chart below, 73% of DOE’s expenditures were for the Minimum Foundation Program and 24% were for Subgrantee Assistance. The Minimum Foundation Program provides for the equitable distribution of state funds to local educational agencies (LEAs). Subgrantee Assistance provides federal and some state flow-through funds to the LEAs.



Department of Education Fiscal Year 2013 Expenditures

Source: Fiscal Year 2013 Annual Fiscal Reports

- Minimum Foundation Program
- Subgrantee Assistance
- State Activities
- Non-Public Assistance Program
- Special School District Program

View the full report, including management’s response, at www.la.gov.