



Report Highlights

Louisiana Schools for the Deaf and Visually Impaired

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Audit Control # 80150030
Financial Audit Services • November 2015

Why We Conducted This Work

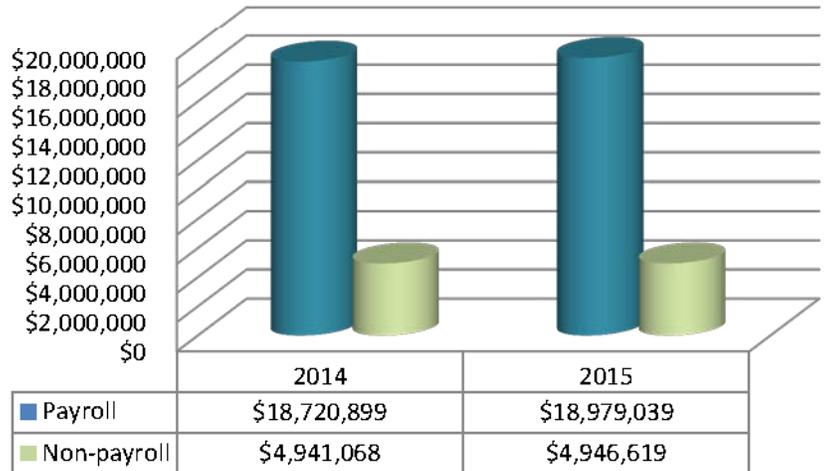
We conducted certain procedures at the Louisiana Schools for the Deaf and Visually Impaired (LSDVI) to evaluate certain controls that LSDVI uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2013, through June 30, 2015.

What We Found

We evaluated controls and transactions relating to student activity funds, inventory, and LaCarte purchase card expenditures. We found that those controls provided reasonable assurance of accountability over public funds for the period examined.

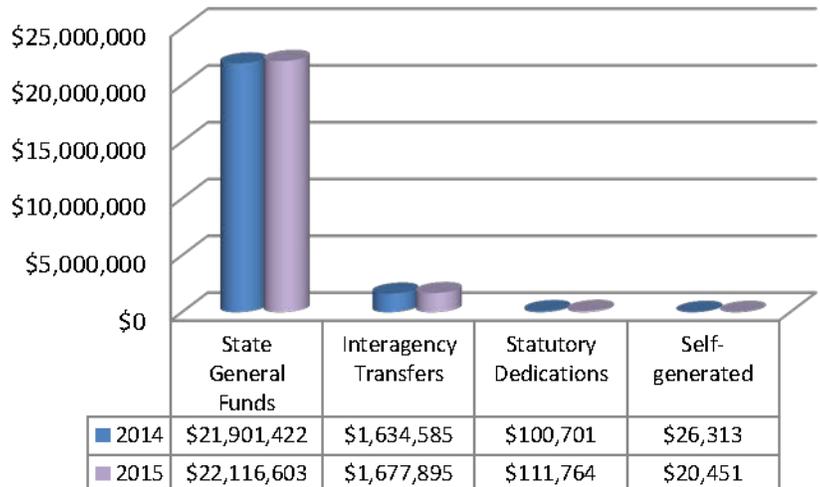
LSDVI is funded primarily with state General Fund monies and more than 79% of expenditures are for salaries and related benefits. We compared the most current and prior-year financial activity and noted that there was no significant change in funding or expenditures from fiscal year 2014 to 2015.

Expenditures - Fiscal Years 2014 and 2015



Source: Integrated Statewide Information System (ISIS)

Revenue Sources - Fiscal Years 2014 and 2015



Source: ISIS and Annual Fiscal Reports