

LOUISIANA SCHOOL FOR MATH,
SCIENCE, AND THE ARTS
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED JULY 20, 2011

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

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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 and at the office of the parish clerk of court.

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 \$19.55. 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. 8177 or Report ID No. 80110018 for additional information.

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Our procedures at Louisiana School for Math, Science, and the Arts (school) for the period July 1, 2009, through June 22, 2011, disclosed the following:

- No findings involving internal control and its operation 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 school's assistance in the successful completion of our work.

Background

Established by the Louisiana State Legislature in 1982, the school is located in Natchitoches, Louisiana on the campus of Northwestern State University. The school belongs to an expanding group of state-supported, residential high schools founded to serve the academic, artistic, and creative needs of many of the state's best students.

Mission

The school recruits students from all of Louisiana. Its mission is to foster in its young scholars lifelong growth toward reaching individual potentialities and toward finding places of work and service in a global society through the examination and exchange of ideas in a community of learners.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 22, 2011

**LOUISIANA SCHOOL FOR MATH,
SCIENCE, AND THE ARTS
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA**
Natchitoches, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana School for Math, Science, and the Arts (school) for the period from July 1, 2009, through June 22, 2011.

- Our auditors obtained and documented a basic understanding of the school's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, including a review of the laws and regulations applicable to the school.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the school's annual fiscal reports and/or system-generated reports and obtained explanations from the school's management for any significant variances.
- Based on the documentation of the school's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to the imprest and student club accounts, bank reconciliations, operating supplies and capital outlay purchases, and travel expenses.

Based on the application of the 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 school was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The school'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 school 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 written in a cursive style with a large initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

PGH:BAC:BDC:THC:dl

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