

BOARD OF ELEMENTARY AND SECONDARY EDUCATION
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED AUGUST 21, 2013

**LOUISIANA LEGISLATIVE AUDITOR
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This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$3.97. 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 website at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3297 or Report ID No. 80130015 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

July 23, 2013

**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, 2011, through June 30, 2013.

- Our auditors obtained and documented an understanding of the board's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the 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 for any significant variances. In addition, our auditors scheduled the revenues and expenditures of the Louisiana Quality Education Support Fund [8(g) program] for the past four years for informational purposes.
- Based on the documentation of the board's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to employee leave and overtime, board per diem and travel, 8(g) program monitoring visits, and the charter school application and approval process.

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.

Based on the procedures we performed, we found no issues significant enough to report.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to the appropriate public officials.

We appreciate the board's assistance in our performance of this work.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

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BESE 2013