



Report Highlights

Board of Elementary and Secondary Education

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Why We Conducted This Audit

We conducted certain procedures at the Board of Elementary and Secondary Education (BESE) to evaluate its accountability over public funds for the period from July 1, 2011, through June 30, 2013.

What We Found

We evaluated controls and compliance relating to employee leave and overtime, board per diem and travel, monitoring visits for the Louisiana Quality Education Support Fund [8(g) program], and the charter school application and approval process. We found those controls provided reasonable accountability over public funds for the period examined.

Over the past four years, 8(g) revenues available for program expenditures have continuously decreased because of downward trends in the financial markets. The 8(g) program was established with the mission of enhancing elementary and secondary education. It is funded with the investment income, royalty income, and capital gains and losses from the Louisiana Education Quality Trust Fund. BESE's portion of these funds is annually appropriated for allocation to public and nonpublic schools for approved projects and to state agencies, usually the Department of Education, for statewide programs.

