

LOUISIANA SPECIAL EDUCATION CENTER  
BOARD OF ELEMENTARY AND SECONDARY EDUCATION  
DEPARTMENT OF EDUCATION  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED APRIL 17, 2013

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

**LEGISLATIVE AUDITOR**  
DARYL G. PURPERA, CPA, CFE

**FIRST ASSISTANT LEGISLATIVE AUDITOR  
AND STATE AUDIT SERVICES**  
PAUL E. PENDAS, CPA

**DIRECTOR OF FINANCIAL AUDIT**  
THOMAS H. COLE, CPA

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

March 15, 2013

**LOUISIANA SPECIAL EDUCATION CENTER  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
DEPARTMENT OF EDUCATION  
STATE OF LOUISIANA**  
Alexandria, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Special Education Center (Center) for the period from July 1, 2011, through March 15, 2013.

- Our auditors obtained and documented an understanding of the Center's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the related laws and regulations applicable to the Center.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the Center's annual fiscal reports and/or system-generated reports and obtained explanations from management for any significant variances. Our auditors also scheduled the Center's census counts and interagency revenues over the past four years for informational purposes.
- Based on the documentation of the Center's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to bank accounts, student and transitional resident funds, Medicaid billing, census data accumulation, interagency revenues, professional services contracts, overtime pay expenditures, travel allowances, procurement card usage, annual property certification, and vehicle usage and expenses.

We found no issues as a result of our procedures that were determined significant enough to 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 Center was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The Center'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 solely for the information and use of the Center, its management, the Board of Elementary and Secondary Education, the Department of Education, 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,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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LSEC 2013