

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



PROCEDURAL REPORT
ISSUED AUGUST 12, 2009

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LOUISIANA LEGISLATIVE AUDITOR
STEVE J. THERIOT, CPA

July 31, 2009

**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 for the period from July 1, 2007, through June 30, 2009. Our procedures included (1) a review of the school's internal controls; (2) tests of financial transactions; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities; and (4) a review of compliance with prior year report recommendations. 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.

Specifically, we interviewed management personnel and selected school personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Louisiana School for Math, Science, and the Arts 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.

In our prior report on the Louisiana School for Math, Science, and the Arts, dated June 14, 2007, we reported findings relating to control weaknesses over financial reporting, employee hiring, and compliance with dual office holding and disclosing outside business interest. These findings have been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended solely for the information and use of the school and its management 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,

Steve J. Theriot, CPA
Legislative Auditor

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