

LOUISIANA SCHOOL FOR MATH,
SCIENCE, AND THE ARTS
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 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 Louisiana School for Math, Science, and the Arts (School), for the period from July 1, 2011, through March 15, 2013.

- Our auditors obtained and documented an understanding of the School'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 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 management for any significant variances. Our auditors also scheduled the School's enrollment and revenues over the past four years for informational purposes.
- Based on the documentation of the School's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to bank accounts, the student club fund, movable property, bid documentation, travel expenditures, professional services contracts, payroll expenditures, state general fund plus Minimum Foundation Program funding per student, and Integrated Statewide Information System user access.

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 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 solely for the information and use of the School, 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,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

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LSMSA 2013