



# Report Highlights

## Department of Education

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### Why We Conducted This Audit

We conducted certain procedures at the Department of Education (DOE) as part of the Single Audit of the State of Louisiana and to evaluate DOE's accountability over public funds for the fiscal year ended June 30, 2012.

### What We Found

We tested controls, compliance with laws, and financial reporting for certain revenues, expenditures, and the related accounts payable and tested DOE's compliance with requirements for its major federal programs. Our procedures disclosed the following:

- Financial information tested was fairly presented.
- DOE may have to remit \$49,046 to a federal grantor because of incorrectly allocating payroll expenditures to its federal programs.

For state fiscal year 2012, 72% of DOE's expenditures was for the Minimum Foundation Program and 25% was for Subgrantee Assistance. The Minimum Foundation Program provides for the equitable distribution of state funds to local educational agencies (LEAs). Subgrantee Assistance provides federal and some state flow-through funds to the LEAs.

