



Report Highlights

Recovery School District

Department of Education

DARYL G. PURPERA,
CPA, CFE

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Why We Conducted This Audit

We conducted certain procedures at the Recovery School District (RSD) as part of the Single Audit of the State of Louisiana and to evaluate RSD's accountability over public funds for the fiscal year ended June 30, 2013.

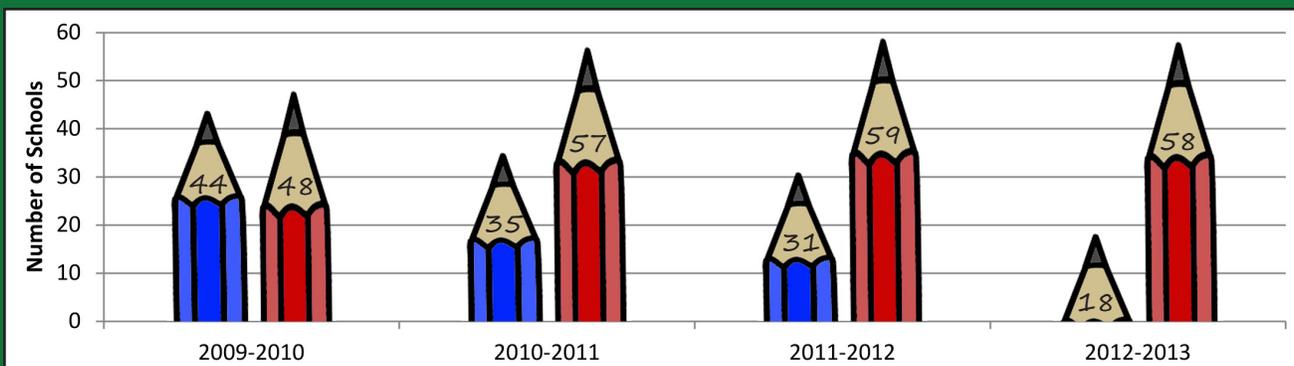
What We Found

We tested controls and compliance with laws relating to movable property and payroll expenditures and tested RSD's compliance with requirements for the School Improvement Grants Cluster. Our procedures disclosed the following:

- For the seventh consecutive year, RSD did not ensure that movable property was safeguarded against loss resulting in unlocated property with a total acquisition cost of \$735,322 in the current year and over \$2.6 million in unlocated property over the past four years.
- RSD entered 231 items totaling \$861,785 in the asset management system from five to 259 days after the required 60-day period.
- RSD did not ensure that employee separation dates were recorded accurately or timely, resulting in known overpayments to one employee totaling \$2,691. This is the seventh year we have cited RSD for inadequate payroll controls.
- The number of RSD direct-run schools has declined since 2010.

RSD Direct-Run vs. Charter-Operated Schools

 Direct-Run Schools  Charter Schools



Source: Department of Education and RSD

View the full report, including management's response, at www.la.gov.