

LOUISIANA SCHOOL FOR THE VISUALLY IMPAIRED  
BOARD OF ELEMENTARY AND SECONDARY EDUCATION  
DEPARTMENT OF EDUCATION  
STATE OF LOUISIANA



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PROCEDURAL REPORT

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ISSUED SEPTEMBER 12, 2007

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1600 NORTH THIRD STREET  
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

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August 30, 2007

**LOUISIANA SCHOOL FOR THE VISUALLY IMPAIRED  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
DEPARTMENT OF EDUCATION  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana School for the Visually Impaired for the period from July 1, 2005, through June 30, 2007. Our procedures included (1) a review of the department's internal controls; (2) tests of financial transactions; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities. 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 the Visually Impaired 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.

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

DG:WDD:THC:dl