

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



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PROCEDURAL REPORT  
ISSUED MARCH 30, 2005

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STEVE J. THERIOT, CPA  
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March 3, 2005

**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. Our procedures included (1) a review of the school's internal controls; (2) tests of financial transactions for the period from July 1, 2003, through January 28, 2005; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2003, through January 28, 2005; 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 departmental 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.

In our prior report on the Louisiana School for the Visually Impaired, dated July 11, 2003, we reported findings relating to (1) purchases and related disbursements not effectively controlled; (2) control weaknesses relating to payroll and personnel transactions; (3) insufficient information technology policies; and (4) failure to submit a document retention schedule to state archives. 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.

**LEGISLATIVE AUDITOR**

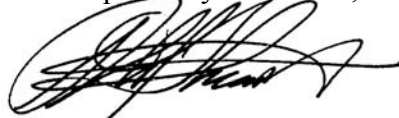
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This report is intended solely for the information and use of the school and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", written over a circular stamp or seal.

Steve J. Theriot, CPA  
Legislative Auditor

KS:WDD:THC:ss

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