

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Board of Elementary and
Secondary Education
State of Louisiana
Baton Rouge, Louisiana

February 12, 2003



Financial and Compliance Audit Division

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**BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA**
Baton Rouge, Louisiana

Procedural Report
Dated January 22, 2003

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.

February 12, 2003



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET
POST OFFICE BOX 94397
TELEPHONE: (225) 339-3800
FACSIMILE: (225) 339-3870

January 22, 2003

**BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA**
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Board of Elementary and Secondary Education. Our procedures included (1) a review of the board's internal control; (2) tests of financial transactions for the years ending June 30, 2003, and June 30, 2002; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 2003, and June 30, 2002. 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 board personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Board of Elementary and Secondary Education is not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The board's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended for the information and use of the board 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 "Grover C. Austin".

Grover C. Austin, CPA
First Assistant Legislative Auditor

ET:JR:RCL:ss

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