

LOUISIANA SPECIAL EDUCATION CENTER
BOARD OF ELEMENTARY AND SECONDARY EDUCATION
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED APRIL 18, 2007

**LEGISLATIVE AUDITOR
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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 and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Six copies of this public document were produced at an approximate cost of \$11.64. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.lla.state.la.us. When contacting the office, you may refer to Agency ID No. 3461 or Report ID No. 07000906 for additional information.

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March 21, 2007

**LOUISIANA SPECIAL EDUCATION CENTER
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA**
Alexandria, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Special Education Center. Our procedures included (1) a review of the center's internal controls; (2) tests of financial transactions for the period from July 1, 2005, through March 21, 2007; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2005, through March 21, 2007; and (4) a review of compliance with prior audit 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 center personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

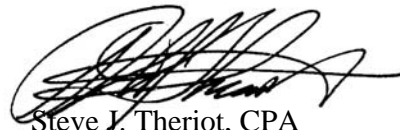
The Annual Fiscal Reports of the Louisiana Special Education Center were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The center's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior report on the Louisiana Special Education Center, dated March 23, 2005, we reported a finding relating to noncompliance with purchasing regulations. This finding has been resolved by management.

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 center 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

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