

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



PROCEDURAL REPORT
ISSUED MAY 11, 2011

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Our procedures at the Louisiana Schools for the Deaf and Visually Impaired (schools) for the period July 1, 2009, through March 31, 2011, disclosed the following:

- The findings identified in the prior procedural report on the Louisiana School for the Deaf, dated July 21, 2009, relating to an energy efficiency contract contrary to law, noncompliance with A-87 payroll certification regulations, and insufficient controls over cash receipts have been resolved by management.
- No findings involving internal control and its operations were identified.
- No findings of noncompliance with applicable laws and regulations or other matters that are required to be reported were identified.

This report is a public report and has been distributed to state officials. We appreciate the schools' assistance in the successful completion of our work.

Background

The schools, located on 116 acres of land in Baton Rouge, provide residential and/or day elementary and secondary educational services to children ages three through 21 who are deaf/hard-of-hearing and/or visually impaired and whose sensory loss is such as to preclude their making normal progress in the regular public school system. Programmatically the schools are divided into three units: Administrative and Shared Services, School for the Deaf, and School for the Visually Impaired.

Vision

The schools will be schools that exemplify the highest standards of excellence in educating and training sensory impaired students to take their place in the work force of the state.

Mission

The schools are mandated by the Legislature of Louisiana to provide educational services to children who are sensory impaired and reside in the State of Louisiana and whose sensory loss is such as to preclude their making normal progress in regular classrooms of the public schools.

The mission of the schools is to foster a learning community that is student-oriented and dedicated to excellence, by providing child-specific instruction and residential services to the students.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 31, 2011

**LOUISIANA SCHOOLS FOR THE DEAF
AND VISUALLY IMPAIRED
STATE OF LOUISIANA
Baton Rouge, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Schools for the Deaf and Visually Impaired (schools) for the period from July 1, 2009, through March 31, 2011.

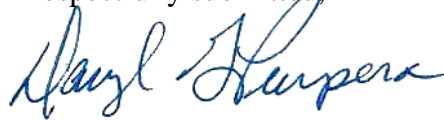
- Our auditors obtained and documented an understanding of the schools' operations and system of internal controls through inquiry, observation, and review of the their policies and procedures documentation, including a review of the related laws and regulations applicable to the schools.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the schools' annual fiscal reports and/or system-generated reports and obtained explanations from school management of any significant variances.
- Our auditors reviewed the status of the findings identified in the prior procedural report on the Louisiana School for the Deaf, dated July 21, 2009. In this prior report, we reported findings related to an energy efficiency contract contrary to law, noncompliance with A-87 payroll certification regulations, and insufficient controls over cash receipts, which have been resolved by management.
- Based on the documentation of the schools' controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to cash, movable property, payroll expenditures, certain non-payroll expenditures, and inventory.

Based on the application of these procedures, we found no matters that require disclosure in this report. 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.

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

This report is intended for the information and use of the schools, their management, others within the entity, the Board of Elementary and Secondary Education, the Department of Education, and the Louisiana Legislature 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 blue ink, appearing to read "Daryl G. Purpera".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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LSDVI 2011