

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



PROCEDURAL REPORT  
ISSUED MAY 13, 2009

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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. Five copies of this public document were produced at an approximate cost of \$13.10. 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.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3563 or Report ID No. 80090017 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

May 7, 2009

**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, 2007, through May 7, 2009. Our procedures included (1) a review of the school'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, others within the entity, the Board of Elementary and Secondary 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,

Steve J. Theriot, CPA  
Legislative Auditor

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