

LOUISIANA SPECIAL EDUCATION CENTER
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED JULY 20, 2011

**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. Five copies of this public document were produced at an approximate cost of \$18.05. 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. When contacting the office, you may refer to Agency ID No. 3461 or Report ID No. 80110012 for additional information.

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Our procedures at the Louisiana Special Education Center (center) for the period July 1, 2009, through June 16, 2011, disclosed the following:

- No findings involving internal control and its operations that are necessary to bring to management's attention 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 center's assistance in the successful completion of our work.

Background

The center, a state facility under the jurisdiction of the state Board of Elementary and Secondary Education, is a special school and licensed Title XIX intermediate care facility. The center provides services for orthopedic and multi-challenged students ages 3 through 32 years with 12 months/24 hour care. Vocational training and transitional services are extended to those students 14 through 32 years of age. As a small-sized urban facility, all programs and services are individually developed and delivered in a very "normalized" manner with maximum community interaction and involvement.

Vision

The center's vision is to be the recognized leader in providing educational and residential services for orthopedically impaired children and young adults.

Mission

The mission of the center is to provide special education programs and related services maximizing each student's potential toward successful integration into the mainstream of society.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 16, 2011

**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 (center) for the period from July 1, 2009, through June 16, 2011.

- Our auditors obtained and documented a basic understanding of the center's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, including a review of the laws and regulations applicable to the center.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the center's annual fiscal reports and/or system-generated reports and obtained explanations from center management for any significant variances.
- Based on the documentation of the center's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to payroll expenditures and movable property.

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 center was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The center's 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 center, its 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 that reads "Daryl G. Purpera". The signature is written in a cursive style with a large initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

WMS:BAC:BDC:THC:dl

LSEC 2011