



Report Highlights

Department of Education

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Financial Audit Services • May 2024

Why We Conducted This Audit

We performed certain procedures at the Department of Education (DOE) as a part of the Annual Comprehensive Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate DOE's accountability over public funds for the period July 1, 2022, through June 30, 2023.

What We Found

- For the third consecutive audit, DOE did not fully comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements. For the Child Nutrition Cluster and Child and Adult Care Food Program, DOE overreported subaward amounts in the reporting system by approximately \$2.3 billion. In addition, for the Education Stabilization Fund program, DOE reported incorrect obligation dates for 28 subawards totaling \$966,100.
- DOE management did not ensure that purchases made with the LaCarte card and Travel card were electronically signed off in the Bank of America online banking system, in a timely manner and in accordance with DOE and state policies.
- We reviewed the status of the prior-year findings reported in the DOE Management Letter dated May 17, 2023. We determined that management has resolved the prior-year finding related to Weaknesses in Controls over Child Care and Development Fund Grants.
- Financial information relating to the following accounts was materially correct:
 - Agency 681 - Subgrantee Assistance - Federal revenues and Expenditures
 - Agency 695 - Minimum Foundation Program (MFP) - Expenditures
- As a part of the 2023 Single Audit, we performed procedures on DOE's major federal programs, as well as the information submitted by DOE to the Division of Administration's Office of Statewide Reporting and Accounting Policy for the preparation of the state's Schedule of Expenditures of Federal Awards and on the status of the prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings.

View the full report, including management's responses, at www.la.gov.