



Report Highlights

Department of Education

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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, 2021, through June 30, 2022.

What We Found

- For the second consecutive audit, DOE did not comply with Federal Funding Accountability and Transparency Act reporting requirements. For the Education Stabilization Fund (ESF) Elementary and Secondary School Emergency Relief program funded by the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) and American Rescue Plan (ARP) Act, DOE reported incorrect information, did not submit reports timely, and reported duplicate amounts. In addition, DOE did not enter subawards of \$30,000 or more totaling \$173,984,187 for the Supporting Effective Instruction State Grants, ESF Discretionary Grants: Rethink K-12 Education Models Grants, and ESF ARP - ESSER - Homeless Children and Youth programs.
- DOE overpaid six child care providers who received ARP Child Care Stabilization funds by a total of \$59,063. During DOE's review of payments to child care providers who received grant payments funded with CRRSA and ARP funds, DOE identified overpayments to 11 child care providers totaling \$887,212.
- We reviewed the status of the prior-year findings reported in the DOE Management Letter dated June 22, 2022, related to Misappropriated Funds in the Child Care Assistance Program, Incorrect Reporting of Expenditures on the Schedule of Expenditures of Federal Awards, and Noncompliance with Student Scholarships for Educational Excellence Program Scholarship Payment and Reporting Requirements. We determined that management has resolved these prior-year findings.

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