



Report Highlights

Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts

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Audit Control # 80230013
Financial Audit Services • August 2023

Why We Conducted This Work

We performed certain procedures at the Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts (School) to evaluate certain controls that the School uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2021, through June 30, 2023.

What We Found

- The School did not ensure consistent application of established internal controls over non-payroll expense transactions for the two fiscal years ending June 30, 2023, as three of the 28 transactions tested did not have a completed purchase order.
- Management has resolved the prior-report finding related to inadequate controls over timekeeping records.
- We evaluated controls and transactions relating to self-generated revenues, agency funds (student activity funds), payroll expenditures, and non-payroll expenditures. We found that, except for the weakness noted above, these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

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