



Report Highlights

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

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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 to provide accountability over public funds for the period July 1, 2017, through June 30, 2019.

What We Found

- Management has partially resolved the prior-report finding related to Inadequate Cash Controls. The School still lacks adequate controls over proper authorization for disbursements from the Agency Fund. We reviewed 30 purchase orders for disbursements from the Agency Fund totaling \$12,954. Eight (26.7%) of the purchase orders reviewed totaling \$5,104 were for disbursements from student clubs or activities, but were not approved by student officers.
- We performed procedures on selected controls and transactions relating to cash, student fees, and payroll expenditures. Based on the results of these procedures, we did not report any findings, other than that noted above.
- The School’s fiscal year 2019 sources of revenue and fiscal year 2019 expenditures are shown in the chart below.

Exhibit 1

Fiscal Year 2019 Sources of Revenue

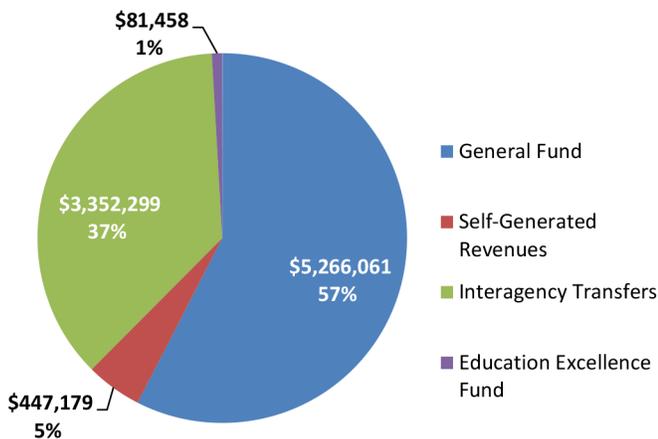
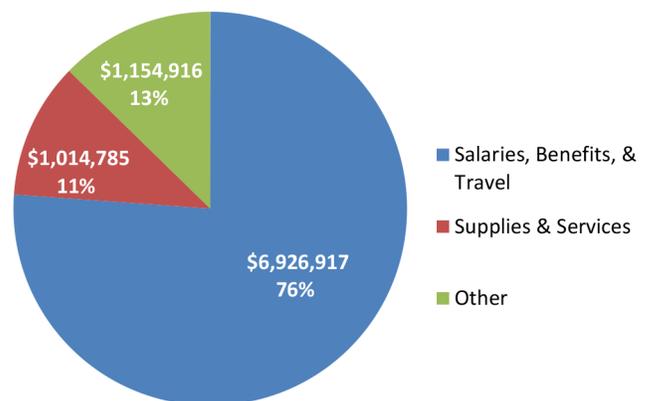


Exhibit 2

Fiscal Year 2019 Expenditures



Source: Integrated Statewide Information System Reports as of August 14, 2019

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