



# Report Highlights

## Recovery School District Department of Education

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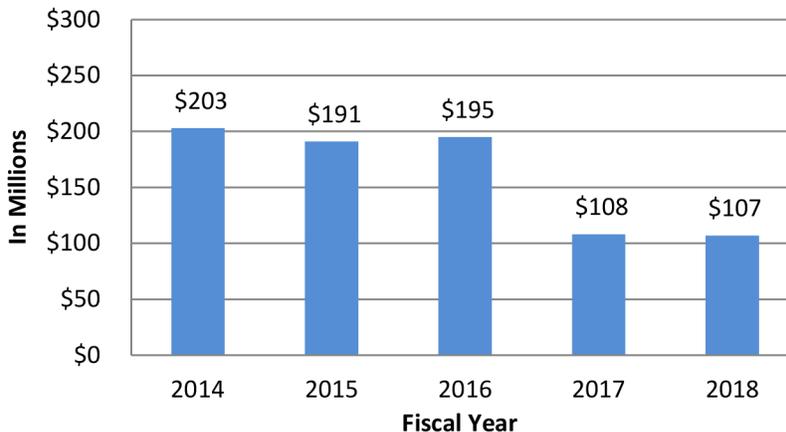
### Why We Conducted This Audit

We performed certain procedures at the Recovery School District (RSD) as a part of the Single Audit of the State of Louisiana, and to evaluate RSD’s accountability over public funds for the period July 1, 2017, through June 30, 2018.

### What We Found

- Our auditors reviewed the status of the prior-year finding related to Inadequate Controls over Movable Property reported in the RSD management letter dated December 18, 2017. This finding will not be repeated because \$4.4 million in movable property, which remained unlocated, was written off in accordance with state property regulations. In addition, assets with acquisition costs of approximately \$3.1 million were removed from inventory when schools were returned to the governance of the Orleans Parish School Board in accordance with Louisiana Revised Statute 17:10.7.1(D)(1).
- We performed internal control and compliance testing related to RSD’s administering of the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) federal program. Based on the results of these procedures, we did not report any internal control deficiencies or noncompliance with program requirements.
- RSD’s expenditures decreased slightly from fiscal year 2017 to fiscal year 2018 due to a decrease in construction expenditures.

### Expenditures



Source: Fiscal Year 2014-2018 Annual Fiscal Reports

View the full report at [www.lla.la.gov](http://www.lla.la.gov).