



Report Highlights

Special School District

Special Schools and Commissions

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Why We Conducted This Work

We performed certain procedures at the Special School District (SSD) to evaluate certain controls that SSD 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

- As a result of the Louisiana Legislature passing Act 468 of the 2021 Regular Session, SSD was created and the Louisiana Schools for the Deaf and Visually Impaired (LSDVI) became a part of SSD as of July 1, 2021.
- Based on our procedures, SSD management has resolved the prior-report findings related to Untimely Submission of Medicaid Claims and Weaknesses in Controls over On-Campus Housing.
- For the fourth consecutive engagement, LSDVI, now a part of SSD, did not have adequate controls in place to ensure that complete and accurate inventory records were maintained over the food services inventory.
- For the second consecutive engagement, LSDVI, now a part of SSD, did not ensure that purchases made with the LaCarte card were electronically signed off in the Bank of America online banking system, in a timely manner and in accordance with SSD and state policies. In addition, SSD failed to run and review required monthly reports.
- SSD has not established an internal audit function in accordance with state law.
- SSD employees failed to obtain proper approval in a timely manner for nine contracts prior to incurring expenditures, made payments that exceeded contract amounts or occurred prior to executing contracts, and also procured consulting services without the initiation of formal contracts.
- SSD did not have adequate controls over employee leave records leading to incorrect beginning leave balances for some employees, and a lack of documentation to support certain beginning leave balances entered in the time tracking system.
- SSD employees did not ensure that all purchases of movable property were properly tagged and recorded in the state property system in accordance with state property regulations.

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