



DARYL G. PURPERA,  
CPA, CFE

# Report Highlights

## Department of Education

Audit Control # 80190072  
Financial Audit Services • January 2020

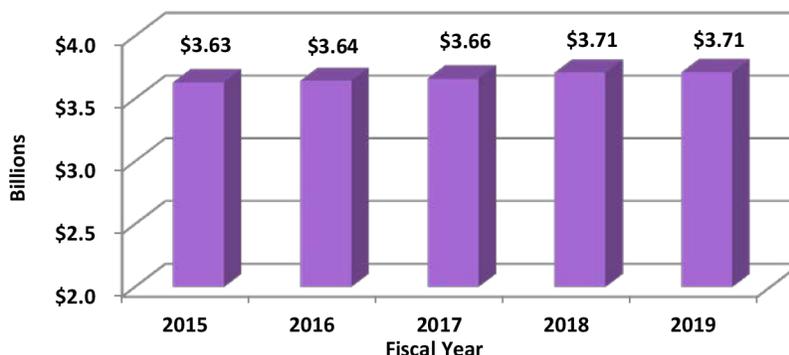
### Why We Conducted This Audit

We performed certain procedures at the Department of Education (DOE) as a part of the Comprehensive Annual Financial Report of the State of Louisiana, the Single Audit Report of the State of Louisiana, and to evaluate DOE's accountability over public funds for the period July 1, 2018, through June 30, 2019.

### What We Found

- DOE's Bureau of Internal Audit (BIA) did not fully comply with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing (Standards) as required by state law due to a lack of controls to ensure compliance. The BIA did not perform a risk assessment on an annual basis as required by the Standards and did not include all significant areas of the department in its risk assessment. In addition, BIA policies and procedures do not fully align with the current Standards and do not reflect current practices.
- Financial information relating to the following accounts was materially correct: subgrantee assistance federal revenues, subgrantee assistance expenditures, Minimum Foundation Program (MFP) expenditures, and federal expenditure information submitted to the Division of Administration's Office of Statewide Reporting and Accounting Policy for preparation of the state's Schedule of Expenditures of Federal Awards.
- We performed audit procedures on the following Federal programs: Child and Adult Care Food Program, Preschool Development Grants, Temporary Assistance for Needy Families, and Child Care and Development Fund Cluster.
- Based on the results of these procedures, we did not report any findings, other than that noted above.
- In analyzing financial trends for DOE for the past five fiscal years, MFP formula expenditures increased by 2%, which is attributed to a 2% increase in the total number of students funded by the formula.

Minimum Foundation Program (MFP) Formula Expenditures,  
in Billions



Source: Fiscal Year 2015-2019 Annual Fiscal Reports

View the full report , including management's response, at [www.lla.la.gov](http://www.lla.la.gov).