LOUISIANA LEGISLATIVE AUDITOR

MICHAEL J. "MIKE" WAGUESPACK, CPA

Report Highlights

Special School District

Special Schools and Commissions

Audit Control # 80250033
Financial Audit Services • July 2026

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, 2023, through June 30, 2025.

What We Found

- Based on our procedures, SSD management has resolved the prior-report findings related to Untimely Approvals of LaCarte Card Purchases, Noncompliance with Internal Audit Law, and Inadequate Controls over Leave Records.

- For the fifth consecutive engagement, 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, SSD employees failed to execute contracts and obtain proper approval in a timely manner prior to incurring expenditures and made payments that exceeded contract amounts.

- For the second consecutive engagement, SSD employees did not ensure that all purchases of movable property were properly recorded in the state's movable property system in accordance with state property regulations.

- SSD employees did not follow established payroll policies and procedures for the certification and approval of time sheets and for approval of leave. In addition, established payroll policies and procedures did not require timely employee certification and supervisor approval of time prior to payroll posting and payment.