



Report Highlights

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

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Audit Control #80210014
Financial Audit Services • June 2021

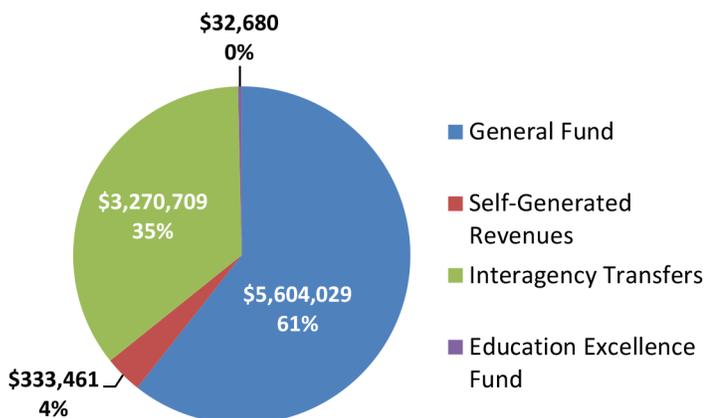
Why We Conducted This Work

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 accountability over public funds for the period July 1, 2019, through June 17, 2021.

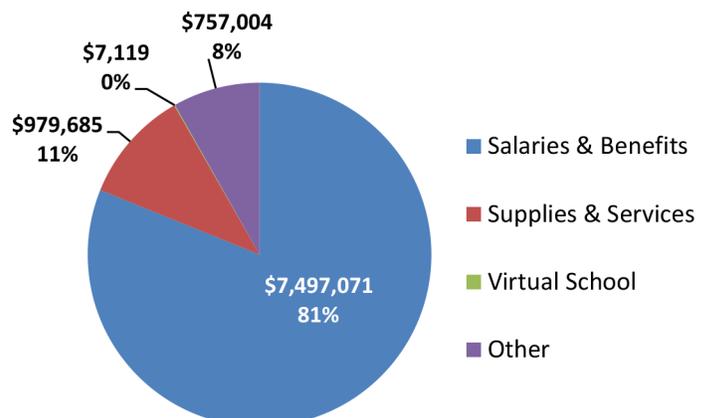
What We Found

- The School lacked adequate controls over the employee certification and supervisor approval of timekeeping records.
- We performed procedures on selected controls and transactions relating to payroll expenditures, non-payroll expenditures, agency fund expenditures, and purchasing cards. Based on the results of these procedures, we did not report any findings, other than the finding noted above.
- Management has resolved the prior-report finding related to inadequate controls over agency fund.
- We compared the most current and prior-year financial activity and determined management’s explanations for the significant variances to be reasonable.
- The School’s fiscal year 2020 sources of revenue and fiscal year 2020 expenditures are shown in the charts below.

Fiscal Year 2020 Sources of Revenue
Total - \$9,240,879



Fiscal Year 2020 Expenditures
Total - \$9,240,879



Source: Annual Fiscal Report and Integrated Statewide Information System Reports

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