



# Report Highlights

## Louisiana Schools for the Deaf and Visually Impaired

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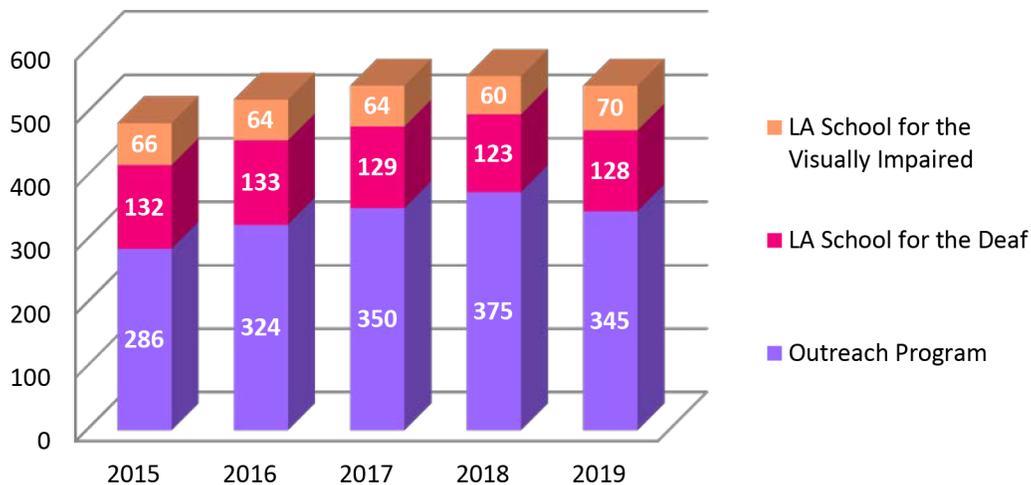
### Why We Conducted This Work

We performed certain procedures at the Louisiana Schools for the Deaf and Visually Impaired (LSDVI) to evaluate certain controls that LSDVI uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period July 1, 2017, through May 6, 2019.

### What We Found

- For the second consecutive engagement, LSDVI did not have adequate controls in place to ensure that complete and accurate inventory records were maintained over the food services inventory. In addition, LSDVI employees did not maintain accurate inventory records over the concessions inventory. However, the portion of the prior-report finding related to vending inventory is considered resolved.
- We evaluated internal controls and transactions relating to inventory, LaCarte purchasing card expenditures, payroll expenditures, movable property, and the Education Excellence Fund. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- LSDVI provides residential and/or day educational services to children ages 3-21 who are deaf/hard-of-hearing and/or visually impaired. Students ages birth through three are served in the natural environment of their homes through LSDVI’s Outreach Program. The chart below shows student enrollment over the past five years.

**Student Enrollment - Fiscal Years 2015 through 2019**



Source: Prepared by legislative auditor’s staff using information obtained from LSDVI

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