

# **JIMMY D. LONG, SR. LOUISIANA SCHOOL FOR MATH, SCIENCE, AND THE ARTS**

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Procedural Report  
Issued July 9, 2025**

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDITOR**  
MICHAEL J. "MIKE" WAGUESPACK, CPA

**FIRST ASSISTANT LEGISLATIVE AUDITOR**  
BETH Q. DAVIS, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 8177 or Report ID No. 80250029 for additional information.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$0.15. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Jenifer Schaye, General Counsel, at 225-339-3800.

---

# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

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



July 2025

Audit Control # 80250029

---

## Introduction

---

The primary purpose of our procedures at the Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts (LSMSA) was to evaluate certain controls LSMSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. In addition, we determined whether management has taken action to correct the finding reported in the prior report.

## Results of Our Procedures

---

We evaluated LSMSA's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of LSMSA's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to agency funds (student activity fees), payroll expenditures, and non-payroll expenditures.

---

### Follow-up on Prior-report Finding

We reviewed the status of the prior-report finding in LSMSA's procedural report dated August 23, 2023. We determined that management has resolved the prior-report finding related to Weakness in Controls over Expenses.

---

### Agency Funds (Student Activity Fees)

LSMSA maintains a custodial account (Agency Fund) that was created to maintain appropriate financial records for the student organizations, extracurricular activities, student initiatives, special project offerings, and other student-centric initiatives. We noted that in fiscal year 2024 LSMSA increased the fees for student programming (\$5), laundry service (\$5), and yearbook, newspaper, folio (\$20); and in fiscal year 2025, LSMSA increased the fees for student programming (\$5), and decreased the fees for laundry service (\$5) and yearbook, newspaper, folio (\$20). We reviewed the LSMSA board minutes to ensure fees changes were properly authorized. Based on

the results of our procedures, LSMSA had adequate controls to ensure the fee changes were properly authorized.

---

## **Payroll Expenditures**

Salaries and related benefits comprised \$8,454,633 (71%) of LSMSA's fiscal year 2024 expenditures and \$4,432,787 (74%) of LSMSA's fiscal year 2025 expenditures as of January 31, 2025. We obtained an understanding of LSMSA's controls over salaries and related benefits and reviewed 25 randomly-selected employees' time, leave, and benefit records. We also analyzed time certification/approval reports for LSMSA covering 3,904 timesheets for payroll periods from July 1, 2023, to January 19, 2025. Based on the results of our procedures, LSMSA had adequate controls in place to ensure timely review and approval of employee time statements and leave requests; employees were paid the amounts authorized; and the employer portion of related benefits were paid at the required rate.

---

## **Non-payroll Expenditures**

Non-payroll expenditures comprised \$3,507,765 (29%) of LSMSA's fiscal year 2024 expenditures and \$1,573,055 (26%) of LSMSA's fiscal year 2025 expenditures as of January 31, 2025. We obtained an understanding of LSMSA's controls over non-payroll expenditures and reviewed 25 randomly-selected transactions. Based on the results of our procedures, LSMSA had adequate controls in place to ensure proper segregation of duties were maintained for purchases and that transactions were properly approved and in compliance with applicable procurement laws and regulations.

---

## **Trend Analysis**

We compared the most current and prior-year financial activity using LSMSA's Annual Fiscal Reports and/or system-generated reports and obtained explanations from LSMSA management for any significant variances.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

BDM:RCE:JPT:BQD:aa  
LSMSA2025

## APPENDIX A: SCOPE AND METHODOLOGY

---

We performed certain procedures at the Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts (LSMSA) for the period from July 1, 2023, through June 26, 2025. Our objective was to evaluate certain controls LSMSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review LSMSA's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. LSMSA's accounts are an integral part of the state of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated LSMSA's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to LSMSA.
- Based on the documentation of LSMSA's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to agency funds (student activity fees), payroll expenditures, and non-payroll expenditures.
- We compared the most current and prior-year financial activity using LSMSA's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from LSMSA's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at LSMSA and not to provide an opinion on the effectiveness of LSMSA's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.