



# Report Highlights

## Department of Education

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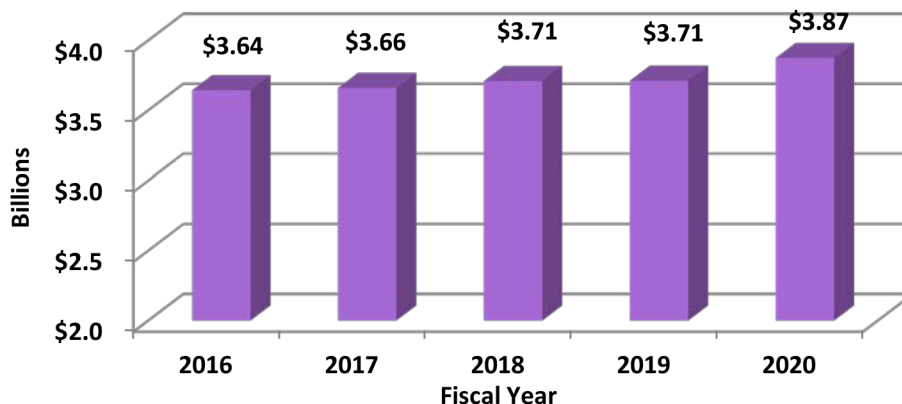
### Why We Conducted This Audit

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 of the State of Louisiana, and to evaluate DOE's accountability over public funds for the period July 1, 2019, through June 30, 2020.

### What We Found

- We reviewed the status of the prior-year finding reported in the DOE Management Letter dated January 22, 2020, related to Internal Audit Deficiencies. We determined that management has resolved the prior-year finding.
- Financial information relating to the following accounts was materially correct: subgrantee assistance federal revenues, subgrantee assistance expenditures, and Minimum Foundation Program (MFP) expenditures. 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 (SEFA), as adjusted, was materially correct.
- We performed audit procedures on the following federal programs: Child Nutrition Cluster and Special Education Cluster.
- Based on the results of these procedures, we did not report any findings.
- In analyzing financial trends for DOE for the past five fiscal years, MFP formula expenditures increased by 6%, which is attributed to a 2% increase in the total number of students funded by the formula from fiscal years 2016 to 2020, as well as a 1% increase in the base cost per pupil amount in fiscal year 2020. In addition, legislative allocations for teacher and support worker pay raises increased by \$100 million in fiscal year 2020.

**Minimum Foundation Program (MFP) Formula Expenditures,  
in Billions**



Source: Fiscal Year 2016-2020 Annual Fiscal Reports

View the full report at [www.lla.la.gov](http://www.lla.la.gov).