



Report Highlights

Louisiana Schools for the Deaf and Visually Impaired

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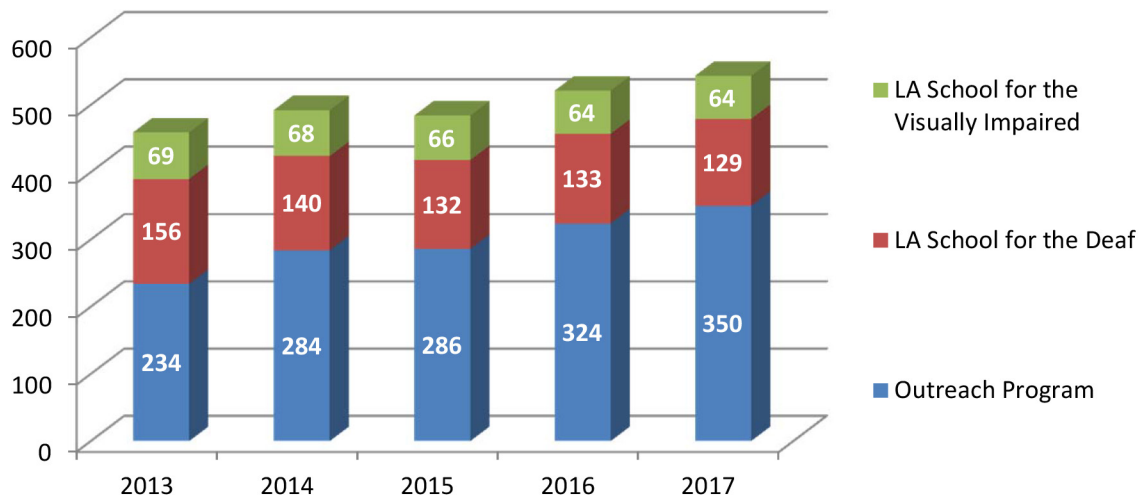
Why We Conducted This Audit

We conducted procedures at the Louisiana Schools for the Deaf and Visually Impaired (LSDVI) to evaluate certain internal controls that LSDVI uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2015, through May 24, 2017.

What We Found

- LSDVI did not have adequate controls in place to ensure that complete and accurate inventory records were maintained over the food services inventory and the student vending inventory.
- We evaluated internal controls and transactions relating to inventory, student activity funds, meal revenue, payroll expenditures, LaCarte Purchasing Card and travel expenditures, and professional services contracts. 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 2013 through 2017



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

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