



Report Highlights

Board of Elementary and Secondary Education

Audit Control # 80210011
 Financial Audit Services • April 2021

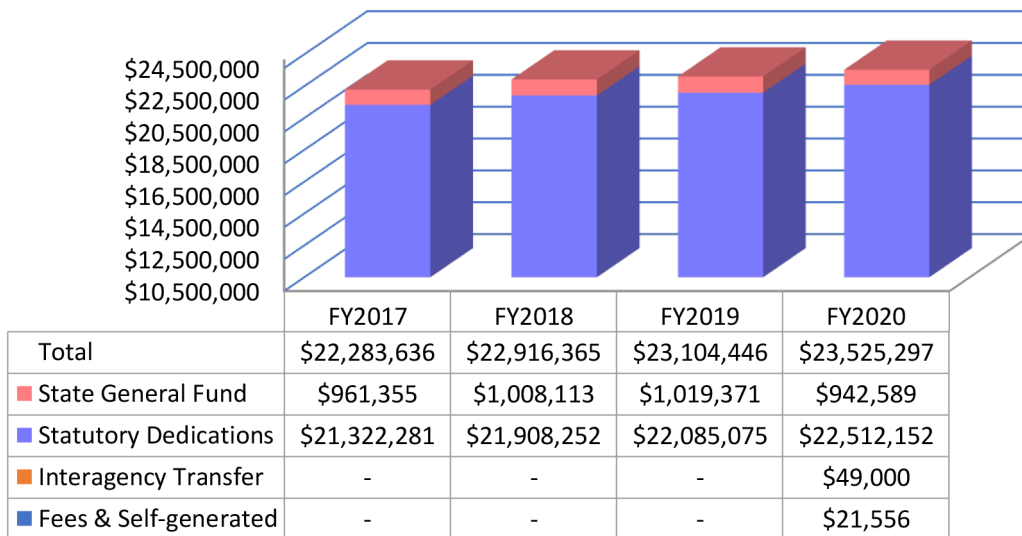
Why We Conducted This Work

We performed certain procedures at the Board of Elementary and Secondary Education (BESE) to evaluate certain controls that BESE uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2019, through March 24, 2021.

What We Found

- We evaluated controls and transactions related to Louisiana Education Quality Trust Fund (LEQTF) [8(g) program] fiscal monitoring, professional services contracts, board member travel expenditures, and time sheet certifications and approvals. We found these controls provided reasonable assurance of accountability over public funds for the period examined.
- BESE’s primary source of revenue is statutory dedications for the 8(g) program. As shown in the chart below, the amount of 8(g) revenue, which is based on actual collections in the LEQTF, varies from year to year.

Revenue – Fiscal Years 2017 through 2020



Source: Integrated Statewide Information System Reports