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Report Highlights

Louisiana Department of Education and Board of Elementary and Secondary Education

Audit Control # 50210043

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Why We Conducted This Audit

In November 2021, several media outlets reported that the Louisiana Department of Education (DOE) entered into two separate "no-bid" contracts with Invicta Consulting, LLC between September and October 2021. According to these media reports, one contract was approved by BESE in October 2021; however, the second contract was in effect for nearly two months before then-BESE President Sandy Holloway was made aware of the contract. On November 11, 2021, Ms. Holloway requested, in writing, that the Louisiana Legislative Auditor (LLA) audit all DOE emergency contracts issued under *Proclamation Number 94 JBE 2021*. On the same day, State Superintendent of Education Dr. Cade Brumley also requested, in writing, that LLA expand the scope of its current, routine audit to include examination of procedures relative to the issuance and execution of services authorized under *Proclamation Number 94 JBE 2021*.

What We Found

Louisiana Department of Education Issued Payments to Contractors on Two Contracts Without First Obtaining BESE Approval

From May 21, 2021 to November 9, 2021, DOE paid \$486,050 on two emergency contracts without first obtaining the Louisiana Board of Elementary and Secondary Education's (BESE's) approval. The Louisiana Administrative Code requires that professional and consulting services contracts recommended by the Superintendent of Education at, or above, a certain amount (currently \$50,000) be approved by BESE. By paying contractors for professional and consulting services prior to obtaining BESE's approval, DOE may have violated a provision of the Louisiana Administrative Code.

View the full report, including management's responses, at www.lla.la.gov.