

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana School for Math,  
Science, and the Arts  
Department of Education  
State of Louisiana  
Natchitoches, Louisiana

June 2, 1999



***Financial and Compliance Audit Division***

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***Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor***

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**LOUISIANA SCHOOL FOR MATH,  
SCIENCE, AND THE ARTS  
DEPARTMENT OF EDUCATION  
STATE OF LOUISIANA  
Natchitoches, Louisiana**

**Management Letter  
Dated April 22, 1999**

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 has been made available for public inspection at the Baton Rouge and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

June 2, 1999



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DANIEL G. KYLE, PH.D., CPA, CFE  
LEGISLATIVE AUDITOR

April 22, 1999

**LOUISIANA SCHOOL FOR MATH,  
SCIENCE, AND THE ARTS  
DEPARTMENT OF EDUCATION  
STATE OF LOUISIANA**  
Natchitoches, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1999, we conducted certain procedures at the Louisiana School for Math, Science, and the Arts. Our procedures included (1) a review of the school's internal controls; (2) tests of financial transactions for the years ended June 30, 1999, and June 30, 1998; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 1999, and June 30, 1998; and (4) a review of compliance with prior report recommendations.

The Annual Fiscal Reports of the Louisiana School for Math, Science, and the Arts are not within the scope of our work, and, accordingly, we offer no form of assurance on those reports. The school's accounts are an integral part of the State of Louisiana's financial statements upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with management and selected school personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary. Based on the application of the procedures referred to previously, there were no significant findings to be included in this report.

In our prior management letter dated March 17, 1997, we reported findings relating to the control environment, electronic data processing controls, movable property, payroll controls, excess spending of appropriation, and advance salary and benefit payments. These findings have been resolved by management.

This report is intended for the information and use of the school and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

RE:MAN:DSP:ss  
[LSMS&A]