



Report Highlights

Department of Education

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Financial Audit Services • May 2025

Why We Conducted This Audit

We performed certain procedures at the Department of Education (DOE) as a part of the Annual Comprehensive 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, 2023, through June 30, 2024.

What We Found

- DOE employees did not follow established payroll policies and procedures for the certification and approval of timesheets.
- DOE employees did not ensure that all purchases of movable property were accurately and timely recorded in the state's movable property system as required by state property regulations.
- We reviewed the status of the prior-year findings reported in the DOE management letter dated May 8, 2024. We determined that management has resolved the prior-year findings related to Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act and Untimely Approvals of LaCarte Card and Travel Card Purchases.
- Financial information relating to the following accounts was materially correct:
 - *Agency 681 - Subgrantee Assistance - Federal revenues and Expenditures*
 - *Agency 695 - Minimum Foundation Program - Expenditures*
- As part of the 2024 Single Audit, we performed procedures on DOE's major federal programs, as well as the information submitted by DOE to the Division of Administration's Office of Statewide Reporting and Accounting Policy for the preparation of the state's Schedule of Expenditures of Federal Awards and on the status of the prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings.

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