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Report Highlights

Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts

Audit Control # 80250029
Financial Audit Services • July 2025

Why We Conducted This Work

We performed certain procedures at the Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts (LSMSA) to evaluate certain controls that LSMSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2023, through June 26, 2025.

What We Found

- Management has resolved the prior-report finding related to Weakness in Controls over Expenses.
- We evaluated the changes in student activity fees and found that the changes were properly authorized by the LSMSA Board of Directors.
- We evaluated controls and transactions relating to payroll expenditures and non-payroll expenditures. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- Based on the results of these procedures, we did not report any findings.

View the full report at www.la.gov.