**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Charter Schools)**

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana charter schools. The completed and signed questionnaire must be presented to and adopted by the governing body of the charter school by means of a formal resolution in an open meeting.

The completed and signed questionnaire and a copy of the adoption instrument **must be given to the independent certified public accountant at the beginning of the engagement**. The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor’s office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation “not applicable.” However, you must respond to each applicable representation. A ‘yes’ answer indicates that you have complied with the applicable law or regulation. A ‘no’ answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA

Louisiana Legislative Auditor

 **LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Charter Schools)**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(CPA Firm Name)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(CPA Firm Address)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you.

#### Administration

It is true that no member of the governing or management board has received any compensation other than reimbursement of actual expenses incurred while fulfilling duties as a member of such board [R.S. 17:3991(A)(1)(b)].

The school is not affiliated with any religion or religious organization or institution [R.S. 17:3991(E)(1)].

 Yes [ ] No [ ] N/A [ ]

**Student Admissions**

Student admission requirements, if any, include a system for appropriate admission decisions and the requirements have been applied on a consistent basis [R.S. 17:3991(B)(3)].

It is true that all students reside within the jurisdiction of the school as described in the charter agreement [R.S. 17:3991(C)(1)(a)].

 Yes [ ] No [ ] N/A [ ]

**Instructional Staff**

The charter school has employed instructional staff who have at least a baccalaureate degree and who are subject to all provisions of state law relative to background checks applicable to the employment of public school personnel [R.S. 17:3991(C)(6)].

 Yes [ ] No [ ] N/A [ ]

**Fixed Assets**

Yes, as a Type 4 charter school, if applicable, we have maintained records of fixed assets that clearly identify those assets belonging to the local school board [R.S. 17:3991(H)].

Yes, as a Type 1, Type 2, Type 3, Type 3B, or Type 5 charter school, if applicable, we have maintained records of fixed assets that clearly identify those assets acquired with public funds, which, if the school ceases to operate, become the property of the chartering authority [R.S. 17:3991(H)].

 Yes [ ] No [ ] N/A [ ]

**Open Meetings Law**

We have complied with the laws pertaining to open and public meetings (R.S. 42:11 through 42:28).

 Yes [ ] No [ ] N/A [ ]

**Public Bid Law**

It is true that we obtained bids for any erection, construction, alteration, improvement, or repair of a public facility or immovable property (R.S. 38:2211 through 38:2259).

 Yes [ ] No [ ] N/A [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or member of the governing or management board have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.
 Yes [ ] No [ ] N/A [ ]

It is true that no member of the immediate family of any member of the governing or management board of the charter school has been employed by the charter school under circumstances that would constitute a violation of R.S. 42:1119, except as applies to any person employed by the charter school prior to August 15, 2003.
 Yes [ ] No [ ] N/A [ ]

#### State Audit Law

We have had our financial statements reviewed in accordance with R.S. 24:513.

 Yes [ ] No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

 Yes [ ] No [ ] N/A [ ]

**Reporting**

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

 Yes [ ] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

 Yes [ ] No [ ] N/A [ ]

#### Other

It is true that the actual operations of the school agree with those specified in its approved charter (See Charter).

 Yes [ ] No [ ] N/A [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

 Yes [ ] No [ ] N/A [ ]

**General**

We acknowledge that we are responsible for the Agency’s compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

 Yes [ ] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

 Yes [ ] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

 Yes [ ] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

 Yes [ ] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

 Yes [ ] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

 Yes [ ] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

 Yes [ ] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

 Yes [ ] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

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