



Louisiana Legislative Auditor *Audit Risk Alert*

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AUDIT RISK ALERT # 12

DATE: September 25, 2018 (updated October 14, 2021) (see [Audit Risk Alert No. 21](#) for 2019 procedures update and [Audit Risk Alert No. 30](#) for 2020 procedures update)

SUBJECT: Revised school board performance measures – 2018

The purpose of this audit risk alert is to notify the CPAs on the Louisiana Legislative Auditor's (LLA's) approved list that the Louisiana Department of Education (LDOE) recently provided LLA with the revised performance measures schedules to be included in the audit reports of school boards and charter schools for the fiscal year ended June 30, 2018.

Since 2002, Louisiana Revised Statute 24:514 has required that schedules of performance and statistical data accompany the annual financial statements of local public school boards, and that the data be the subject of assurances provided as part of each school board's financial statement audit. This requirement also applies to charter schools that do not report their performance and statistical data with the audit report of a local school board.

This year there has been a significant change with respect to the number of schedules required to be included and tested in these agreed-upon procedures reports. These changes are summarized as follows:

- Prior schedules 1 and 6 (*General Fund Instructional and Support Expenditures and Certain Local Revenue Sources*; and *Class Size Characteristics*) will remain in the agreed-upon procedures report. The content of these schedules will be tested and reported upon by school board/charter school auditors in the school board performance measures agreed-upon procedures report.
- Prior schedules 2, 4 and 5 (*Education Levels of Public School Staff; Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers*; and *Public School Staff Data: Average Salaries*) will no longer be included in the agreed-upon procedures report; but the content of the schedules will be tested and reported upon by school board/charter school auditors in the school board performance measures agreed-upon procedures report. Note: the information in prior schedules 2 and 4 will be tested and reported upon together.
- Prior schedules 3, 7, 8 and 9 (*Number and Type of Public Schools; Louisiana Educational Assessment Program (LEAP) – ELA & Math; Graduation Exit Examination (GEE)*, and *LEAP Tests – Science and Social Studies*) will no longer be included in the agreed-upon

procedures report; and their content will no longer be subject to testing by school board/charter school auditors.

These related documents have been updated in the *Louisiana Governmental Audit Guide*:

Audit Guide Module Title	Audit Guide Module Number
Special Reporting – School Board Performance Measures and Agreed-Upon Procedures Report	300 – 1120
Attachment to School Board and Charter School Audit Engagement Agreements: Agreed-Upon Procedures for Schedules of Performance and Statistical Data Required by Louisiana Revised Statute 24:514 I.	600 – 1020
Sample Attestation Report on Applying Agreed-Upon Procedures – School Board/Charter Schools Performance Measures	600 – 1170
School Board/Charter School Performance Measures Schedules	600 – 1180
Department of Education Assurances Schedules Glossary 2018	600 – 1190

We ask that you use the revised report and schedules in your audits of school boards and charter schools for the fiscal year ending June 30, 2018. **However**, if you have already used the June 30, 2017 agreed-upon procedures report and performance measures schedules in a June 30, 2018 school board or charter school audit report, LLA **will not** require you to replace the 2017 report and schedules with the 2018 report and schedules.

If you have any questions about the updated school board performance measures, please contact Diane Allison at dallison@lla.la.gov or (225) 339-3812.