



Louisiana Legislative Auditor Audit Risk Alert

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AUDIT RISK ALERT # 30

DATE: August 31, 2020 (Updated October 14, 2022)

SUBJECT: School Board Performance Measures – 2021

The Louisiana Legislative Auditor (LLA) has posted the Louisiana Department of Education (LDOE) document [Assurance Schedules Glossary FY 2020-2021](#) to the LLA website. This document pertains to the performance measures schedules that are included in the audit reports of school boards and charter schools for the fiscal year ended June 30, 2020.

For more information on the schedules of performance and statistical data that must accompany the audited financial statements of school boards and charter schools, please see the related *Louisiana Governmental Audit Guide* module [Special Reporting – School Board Performance Measures and Agreed-Upon Procedures Report](#).

The primary changes between the prior and the current Assurance Schedules Glossary are:

- Changing object codes 730-739 to the 730 Series in Schedule 1
- Removal of references to previous Schedule 6 in the current Schedule 2 (current Schedule 2 is the previous Schedule 6)

The following LAGAG documents have been updated for the changes in the LDOE Assurance Schedules Glossary:

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 2020	600 – 1190

Please share this information with your staff who perform school board and charter school audits.

If you have any questions about this audit risk alert, please contact Diane Allison at dallison@lla.la.gov or (225) 339-3812.