**SCHEDULES REQUIRED BY STATE LAW**

**(R.S. 24:514 - PERFORMANCE AND STATISTICAL DATA)**

REV 8/03/2020

**SAMPLE ATTESTATION REPORT**

**ON SCHOOL BOARD/CHARTER SCHOOL PERFORMANCE MEASURES**

(City or Parish School Board or Charter School)

**Independent Accountant’s Report**

**on Applying Agreed-Upon Procedures**

To the (City or Parish School Board or Charter School), the Louisiana Department of Education, and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the performance and statistical data accompanying the annual financial statements of the (City or Parish School Board or Charter School) for the fiscal year ended June 30, 20xx; and to determine whether the specified schedules are free of obvious errors and omissions, in compliance with Louisiana Revised Statute 24:514 I. Management of the (City or Parish School Board or Charter School) is responsible for its performance and statistical data.

The (City or Parish School Board or Charter School) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the performance and statistical data accompanying the annual financial statements. Additionally, the Louisiana Department of Education and the Louisiana Legislative Auditor have agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)**

1. We selected a sample of 25 transactions, reviewed supporting documentation, and observed that the sampled expenditures/revenues are classified correctly and are reported in the proper amounts among the following amounts reported on the schedule:

 Total General Fund Instructional Expenditures

 Total General Fund Equipment Expenditures

 Total Local Taxation Revenue

 Total Local Earnings on Investment in Real Property

 Total State Revenue in Lieu of Taxes

 Nonpublic Textbook Revenue

 Nonpublic Transportation Revenue

(Note any difference.)

**Class Size Characteristics (Schedule 2)**

1. We obtained a list of classes by school, school type, and class size as reported on the schedule. We then traced a sample of 10 classes to the October 1 roll books for those classes and observed that the class was properly classified on the schedule.

(Note any difference.)

**Education Levels/Experience of Public School Staff (NO SCHEDULE)**

1. We obtained October 1st PEP data submitted to the Department of Education (or equivalent listing prepared by management), including full-time teachers, principals, and assistant principals by classification, as well as their level of education and experience, and obtained management’s representation that the data/listing was complete. We then selected a sample of 25 individuals, traced to each individual’s personnel file, and observed that each individual’s education level and experience was property classified on the PEP data or equivalent listing prepared by management.

(Note any difference.)

**Public School Staff Data: Average Salaries (NO SCHEDULE)**

1. We obtained June 30th PEP data submitted to the Department of Education (or equivalent listing provided by management) of all classroom teachers, including base salary, extra compensation, and ROTC or rehired retiree status, as well as full-time equivalents, and obtained management’s representation that the data/listing was complete. We then selected a sample of 25 individuals, traced to each individual’s personnel file, and observed that each individual’s salary, extra compensation, and full-time equivalents were properly included on the PEP data (or equivalent listing prepared by management).

(Note any difference.)

We were engaged by the (City or Parish School Board or Charter School) to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance and statistical data. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the (City or Parish School Board or Charter School) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the performance and statistical data accompanying the annual financial statements of the (City or Parish School Board or Charter School), as required by Louisiana Revised Statue 24:514.I, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

CPA Firm Signature

CPA Firm City and State

Date

**PARISH SCHOOL BOARD**

**, Louisiana**

**Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data) As of and for the Year Ended June 30, 20**

**Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue**

**Sources**

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

**Schedule 2 Class Size Characteristics**

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students.