

2017 Regular Session

SENATE RESOLUTION NO. 195

BY SENATOR MORRISH

EDUCATION ACCOUNTABILITY. Requests the Louisiana School Boards Association, the Louisiana Association of School Superintendents, and the Louisiana Association of School Business Officials to jointly survey local school boards to determine the additional costs associated with certain audit requirements.

1 A RESOLUTION

2 To urge and request the Louisiana School Boards Association, the Louisiana Association of
3 School Superintendents, and the Louisiana Association of School Business Officials
4 to jointly survey local school boards to determine the additional costs associated with
5 audit requirements recently established for local school boards by the Louisiana
6 Legislative Auditor.

7 WHEREAS, R.S. 24:514 provides for audited annual financial statements from local
8 governmental bodies, including local school boards, to be furnished to the Louisiana
9 Legislative Auditor (LLA); and

10 WHEREAS, the LLA requires each school board to produce an annual financial
11 statistical report that covers its revenues and expenditures; and

12 WHEREAS, the LLA additionally requires annual compliance tests of each school
13 board to ensure applicable state and the federal government program requirements are being
14 followed; and

15 WHEREAS, the LLA requires each school board to annually report certain
16 performance data, including:

- 17 (1) The education levels of school staff.
18 (2) The number and type of schools under the board's jurisdiction.

1 (3) The experience of principals and full-time classroom teachers.

2 (4) Certain school staff data, including average salary computations.

3 (5) Certain class information.

4 (6) Standardized test results; and

5 WHEREAS, beginning with the 2016-17 fiscal year, the LLA will require school
6 board audits to review additional items including each board's:

7 (1) Written policies and procedures on budgeting, purchasing, disbursements,
8 credit cards, ethics, and other matters.

9 (2) Annual fiscal report.

10 (3) Minutes of certain meetings.

11 (4) Bank reconciliations.

12 (5) Cash collection processes.

13 (6) Usage and review processes for credit cards and other cards.

14 (7) Travel and expense reimbursement processes.

15 (8) Contracting processes and management.

16 (9) Payroll and personnel oversight processes.

17 (10) Disbursement processes.

18 (11) Ethics allegations, investigations, and violations.

19 (12) Budgeting processes.

20 (13) Debt service information; and

21 WHEREAS, the LLA requires the annual audits to be conducted by private certified
22 public accountants; and

23 WHEREAS, the costs for the audits are paid by the local school boards; and

24 WHEREAS, the additional audit requirements will likely increase the costs borne by
25 local school boards and divert much needed funds away from classroom activities.

26 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
27 urge and request the Louisiana School Boards Association, the Louisiana Association of
28 School Superintendents, and the Louisiana Association of School Business Officials to
29 jointly survey local school boards to determine the additional costs associated with audit
30 requirements recently established for local school boards by the Louisiana Legislative

