SLS 17RS-2867

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.		

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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	WHE	REAS, the LLA requires the annual audits to be conducted by private certified	
22	public accountants; and		
23	WHE	REAS, the costs for the audits are paid by the local school boards; and	
24	WHE	REAS, 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	THER	REFORE, 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		

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1 Auditor.

BE IT FURTHER RESOLVED that the results of the survey be provided to the
Senate Committee on Education, the House Committee on Education, and the Louisiana
Legislative Auditor by February 1, 2018.
BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
executive director of the Louisiana School Boards Association, the president of the

7 Louisiana Association of School Superintendents, and the president of the Louisiana

8 Association of School Business Officials.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Cheryl Serrett.

SR 195 Original

## DIGEST 2017 Regular Session

Morrish

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 audit requirements recently established for local school boards by the Louisiana Legislative Auditor.

Further requests the results of the survey of additional costs be provided to the senate and house committees on education and the legislative auditor by February 1, 2018.