

SENATE RESOLUTION NO. 195

BY SENATOR MORRISH

A RESOLUTION

To urge and request 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.

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

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

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

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

- (1) The education levels of school staff.
- (2) The number and type of schools under the board's jurisdiction.
- (3) The experience of principals and full-time classroom teachers.
- (4) Certain school staff data, including average salary computations.
- (5) Certain class information.
- (6) Standardized test results; and

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

- (1) Written policies and procedures on budgeting, purchasing, disbursements, credit cards, ethics, and other matters.
- (2) Annual fiscal report.
- (3) Minutes of certain meetings.

- (4) Bank reconciliations.
- (5) Cash collection processes.
- (6) Usage and review processes for credit cards and other cards.
- (7) Travel and expense reimbursement processes.
- (8) Contracting processes and management.
- (9) Payroll and personnel oversight processes.
- (10) Disbursement processes.
- (11) Ethics allegations, investigations, and violations.
- (12) Budgeting processes.
- (13) Debt service information; and

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

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

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

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby urge and request 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.

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 Louisiana Association of School Superintendents, and the president of the Louisiana Association of School Business Officials.

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PRESIDENT OF THE SENATE