

**SAMPLE ATTESTATION REPORT
(Charter Schools)**

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the (Management of Any Charter School)

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of (Any Charter School), the Louisiana Legislative Auditor, and the Louisiana Department of Education and/or Louisiana Board of Elementary and Secondary Education, as applicable, solely to assist the users in evaluating management's assertions about (Any Charter School's) compliance with certain laws and regulations during the (period) ended (date) included in the accompanying Louisiana Attestation Questionnaire. Management of (Any Charter School) is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Administration

1. Obtain a listing of all members of the governing or management board.

Management provided us with the required listing.

2. Randomly select six disbursements made to members of the governing or management board.

- Trace the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six disbursements selected and found that payment was for the proper amount and made to the correct payee.

- Determine whether the disbursements were incurred while fulfilling duties as a member of the board.

We examined supporting documentation for each of the six disbursements and found that payment was for expenses incurred while performing duties required as a board member.

3. Ascertain whether a religious organization shares building space with the school.

We performed a walk-through of the school and verified that a religious organization is located in the same building as the charter school

- Determine whether this organization, if any, reimburses the charter school for utility or other payments made on their behalf.

We verified that the charter school appropriately allocates utility payments to the religious organization, and the religious organization reimburses the charter school each month for those utility payments.

4. Randomly select six disbursements and verify that the payments were made for expenditures incurred by and on behalf of the charter school.

We examined supporting documentation for each of the six disbursements and found that payment was for expenditures incurred by and on behalf of the charter school.

Student Admissions

5. Obtain a copy of the school's admission requirements.

Management provided us with the admission requirements.

6. Determine the school's jurisdiction as described in the charter agreement.

We reviewed the charter agreement and found that the school's jurisdiction coincides with that of the parish school board.

- Randomly select a sample of 12 students and verify that documentation supports that the students satisfied the school's admission requirements.

We reviewed the student files of the 12 students selected and verified that each satisfied the school's admission requirements.

- Determine that documentation exists to ensure that the 12 students reside within the school's jurisdiction.

We reviewed the student files of the 12 students selected and verified that each student's address and other information contained in the file supports that the student resides within the school's jurisdiction.

Instructional Staff

7. Obtain a listing of the school's instructional staff.

Management provided us with the required listings.

- Verify that the listings demonstrate that the school's instructional staff comply with the certification requirements found in R.S. 17:3991 (C)(6).

The listings demonstrated that the school's instructional staff complied with the certification requirements found in 17:3991 (C)(6).

- Randomly select six names from the listing of instructional staff appearing on the listing of certified staff.
- Trace the six staff names to documentation indicating that they meet the certification requirements.

We selected six names from the listing of instructional staff and verified that the instructional staff files include documentation of certification requirements found in 17:3991 (C)(6)..

Fixed Assets

8. Obtain a listing of fixed assets.

Management provided us with the required listing.

9. Randomly select a sample of six assets and verify the source of funds used to acquire the assets.

We traced the six assets to documentation that indicates that four of the assets were acquired with public funds and that the assets are recorded as belonging to the local school board, and that two of the assets were acquired with private donations and are the property of the charter school.

Open Meetings Law

10. Examine evidence indicating that agenda for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28.

(Any Charter School) maintains a file of public notices of the agenda for meetings of the governing board. We found such notices for all 10 meetings during the year that were recorded in the minute book.

Public Bid Law

11. Select all expenditures made during the year that exceeded \$150,000, where the expenditures were for the erection, construction, alteration, improvement of a public facility or immovable property, and determine whether such purchase were made in accordance with the public bid law.

One expenditure, which exceeded \$150,000, was made for facility improvements. We examined documentation which indicated that the expenditure had been properly advertised and accepted in accordance with the provisions of R.S. 38:2211 through 2259.

State Audit Law

12. Verify that the school provided for a timely report in accordance with R.S. 24:513.

This review/attestation report, and the report for the prior year (if applicable), is being (was) completed and submitted within six months of the charter school's fiscal year end.

General

13. Obtain the school's approved charter and compare actual operations with those contained in the approved charter.

Our review of the school's charter, which was approved on (date), and the school's operations found that some operations do not agree with the school's role, scope, and mission as defined in the approved charter:

- (a) According to the approved charter, the school's primary focus is to address student's specific reading problems. We found that the school had shifted its focus to assisting students with special learning problems.
- (b) According to the approved charter, a primary goal of the school is to improve Standard Scores in the sixth, seventh, and eighth grades. A review of the composite scores on the iLEAP test that was administered in the Fall of 1998 with the composite scores of the test that was administered in the Fall of 2000, disclosed a marked decrease in all areas.
- (c) The approved charter requires that the school be served by a management board. We found that the management board was disbanded in August 2000 and that Mr. John Doe is managing the school. Mr. Doe was instrumental in forming the school, but he never served on the management board.

Prior Comments and Recommendations

14. Our prior year report, dated xxxx, did not include any comments or unresolved matters.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of (Any Charter School), the Louisiana Legislative Auditor, and the Louisiana Department of Education and/or the Louisiana State Board of Elementary and Secondary Education, as applicable, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

(Date)

(Signature)