

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Charter Schools)**

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana charter schools. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. If the charter school does not have a governing body, the questionnaire should be signed by the chief executive officer.

The completed questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Charter Schools)**

\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_ (Auditors)

\_\_\_\_\_ (Address)

\_\_\_\_\_ (City, State Zip)

In connection with your review of our financial statements as of \_\_\_\_\_ (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with these laws and regulations prior to making these representations.

These representations are based on the information available to us as of \_\_\_\_\_ (date completed/date of the representations).

**Administration**

It is true that no member of the governing or management board has received any compensation other than reimbursement of actual expenses incurred while fulfilling duties as a member of such board [R.S. 17:3991(A)(1)(b)].

The school is not affiliated with any religion or religious organization or institution [R.S. 17:3991(E)(1)].

Yes [ ] No [ ]

**Student Admissions**

Student admission requirements, if any, include a system for appropriate admission decisions and the requirements have been applied on a consistent basis [R.S. 17:3991(B)(3)].

It is true that all students reside within the jurisdiction of the school as described in the charter agreement [R.S. 17:3991(C)(1)(a)].

Yes [ ] No [ ]

**Instructional Staff**

The charter school has employed instructional staff who have at least a baccalaureate degree and who are subject to all provisions of state law relative to background checks applicable to the employment of public school personnel [R.S. 17:3991(C)(6)].

Yes [ ] No [ ]

**Fixed Assets**

Yes, as a Type 4 charter school, if applicable, we have maintained records of fixed assets that clearly identify those assets belonging to the local school board [R.S. 17:3991(H)].

Yes, as a Type 1, Type 1B, Type 2, Type 3 or Type 5 charter school, if applicable, we have maintained records of fixed assets that clearly identify those assets acquired with public funds, which, if the school ceases to operate, become the property of the chartering authority [R.S. 17:3991(H)].

Yes [ ] No [ ]

**Open Meetings Law**

We have complied with the laws pertaining to open and public meetings (R.S. 42:11 through 42:28).

Yes [ ] No [ ]

**Public Bid Law**

It is true that we obtained bids for any erection, construction, alteration, improvement, or repair of a public facility or immovable property (R.S. 38:2211 through 38:2259).

Yes [ ] No [ ]

**State Audit Law**

It is true that we have provided a review/attestation report to the Legislative Auditor in accordance with and within the timeframe established by the state audit law (R.S. 24:513).

Yes [ ] No [ ]

**Reporting**

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [ ] No [ ]

**General**

It is true that the actual operations of the school agree with those specified in its approved charter (See Charter).

Yes [ ] No [ ]

The previous responses have been made to the best of our belief and knowledge.

_____	Secretary_____	Date
_____	Treasurer_____	Date
_____	<b>President</b> _____	<b>Date</b>