



LOUISIANA DEPARTMENT OF EDUCATION

MEMORANDUM

TO: Parish and City School District Business Managers
Charter School Board Presidents and Business Managers
RSD-LDOE Chief Fiscal Officer
SU and LSU Lab School Principals
State Agency Business Managers

FROM: Marella Houghton, CPA
Audit Manager 

DATE: October 16, 2012

SUBJECT: 2011-2012 Annual Financial Report – Financial Risk Assessment (Excellent Rating)

The Annual Financial Report (AFR) is the instrument for the collection of fiscal data from the Local Education Agency (LEA) in electronic form. Louisiana Revised Statute 17:92 mandates that local school systems provide this information to the Louisiana Department of Education no later than *September 30* of each year. Each LEA must electronically submit their AFR (including all applicable fiscal project codes) to the LDE via the LEADS Portal <https://leads3.doe.louisiana.gov/pt/> no later than September 30, 2012. The necessary forms and instructions for the preparation of your AFR may be accessed at http://www.louisianaschools.net/divisions/edfn/afr_instructions.html.

Timely submission of the AFR is a factor in the Financial Risk Assessment, and the *final* AFR must be submitted no later than October 31, 2012 to receive an “excellent” rating for this factor. The AFR is considered *final* when there are no outstanding AFR edit errors or unresolved issues with the Minimum Foundation Program (MFP) audit staff. A scanned copy of your signed Mandatory MFP Document (Certification Form) may be emailed to Staudit@la.gov and will suffice to satisfy the requirements for this form.

As the deadline to receive an excellent rating approaches, please be mindful to correct all errors and respond to AFR edit inquiries in a timely manner. If you have any questions regarding this memo or require assistance ensuring your *final* AFR is submitted timely, contact the auditor-in-charge of your AFR via email or call (225) 342-8848. For technical assistance, contact David Kibbe at David.Kibbe@la.gov or call (225) 342-3619.

Louisiana Believes.