



# 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:** November 20, 2012

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

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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/ptl/> 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](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 November 30, 2012 to receive a “good” 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](mailto:Staudit@la.gov) and will suffice to satisfy the requirements for this form.

As the deadline to receive a good 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](mailto:David.Kibbe@la.gov) or call (225) 342-3619.

*Louisiana Believes.*