

LOUISIANA DEPARTMENT OF EDUCATION  
OFFICE OF MANAGEMENT AND FINANCE

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# **Student Scholarships for Educational Excellence Program Agreed-Upon Procedures Report for the Year Ended June 30, 2024**

**CONFIDENTIAL**

**LOUISIANA DEPARTMENT OF EDUCATION**  
**OFFICE OF MANAGEMENT AND FINANCE**

**AGREED-UPON PROCEDURES REPORT**

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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Office of Management and Finance  
Louisiana Department of Education  
Baton Rouge, Louisiana

We have performed the procedures listed in the attached Schedule A related to the compliance requirements established by the Student Scholarship for Educational Excellence Program (SSEEP or Program) for the assigned schools participating in SSEEP, during the year ending June 30, 2024. The management of each participating school is responsible for conducting the Program at their respective school in accordance with the laws and regulations governed by the SSEEP. The Louisiana Department of Education (LDE) is responsible for establishing Program policy, enforcing laws and regulations of the Program, and monitoring schools for compliance with these laws and regulations.

The LDE has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting LDE in its oversight of assigned schools participating in SSEEP, as required by LSA-R.S. 17:4022. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed are described in the attached Schedule A, while the results of our procedures, by school, are described in an accompanying Schedule B for each school and the Executive Summary.

We were engaged by the LDE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

For certain schools identified in the attached Schedule A, we did not receive written confirmation concerning representations made to us in connection with the agreed upon procedures.

We are required to be independent of the LDE and each assigned school and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Louisiana Department of Education and is not intended to be and should not be used by anyone other than those specified parties.

*EisnerAmper LLP*

EISNERAMPER LLP  
Baton Rouge, Louisiana  
May 31, 2024

EISNERAMPER  
LLP



**LOUISIANA DEPARTMENT OF EDUCATION**  
**STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**  
**EXECUTIVE SUMMARY**

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The following narrative provides a high-level summary of the procedures performed and the resulting findings (also referred to as exceptions or questioned costs) across all schools. Procedures are included in Schedule A of this report. Fifty-eight (58) schools were subjected to these procedures; all fifty-eight (58) of the schools are private schools. The results of our procedures for each school are presented in detail in Schedule B.

**I. Tuition and Fees for Scholarship Students Compared to Non-Scholarship Students**

As more fully described in Schedule A, this set of procedures called for comparison of the tuition and fees charged by the schools to the scholarship program to those which were charged to and paid by, or for, non-scholarship students. Of the fifty-eight (58) private schools, EisnerAmper identified exceptions when making that comparison for thirty-four (34) schools. For purposes of this procedure, an exception is defined as an instance where the tuition and fees charged or collected from a non-scholarship student were less than the tuition and fees charged to the Program, as indicated by the LDE's Approved Tuition and Fees Certification<sup>1</sup>. Certain reasons for the non-scholarship tuition being less than the scholarship tuition were considered acceptable by the LDE and were not reported as exceptions, as described in Schedule A. Exceptions were identified for the following schools:

| <b>School Site Code</b> | <b>School</b>                                    |
|-------------------------|--|
| 500008                  | Our Lady of Fatima School                        |
| 501003                  | Holy Savior Menard Central High School           |
| 501014                  | St. Anthony of Pauda                             |
| 501034                  | St. Joseph Elementary & High School - Plaquemine |
| 503001                  | Central Catholic School                          |
| 503009                  | St. Genevieve School                             |
| 503014                  | Vandebilt Catholic High School                   |
| 505006                  | Our Lady's School                                |
| 506006                  | Archbishop Shaw High School                      |
| 506059                  | St. Anthony School                               |
| 525001                  | Southfield School                                |
| 538001                  | Family Worship Christian Academy                 |
| 548001                  | Briarfield Academy                               |
| 557001                  | Crescent City Christian School                   |
| 579001                  | Family Community Christian School                |
| 5B2001                  | SIHAF K-12 Learning Academy                      |
| 616001                  | Lutheran High School                             |
| 641002                  | Alexandria Country Day School - Upper            |
| 667001                  | John Paul The Great Academy                      |
| 6A7001                  | McKinney Byrd Academy Inc.                       |
| 706001                  | Prevailing Faith Christian Academy               |
| 719001                  | Evangel Christian Academy                        |

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<sup>1</sup> The LDE communicated that an Approved Tuition and Fee Certificate would not be provided for the following schools: Vandebilt Catholic School (503014), Alexandria Country Day School – Upper (641002), Old Bethel Christian Academy (656001), Union Christian Academy (992001), and Ignite Classical School (9BR001). Per LDE guidance, the unsigned/unapproved Tuition and Fee Certificates were utilized for this procedure.

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| School Site Code | School                          |
|------------------|---------------------------------|
| 760001           | Victory Christian Academy       |
| 785001           | Westminster Christian Academy   |
| 876001           | Torah Academy                   |
| 889001           | Jewish Community Day School     |
| 905001           | QuesTECH Academy                |
| 992001           | Union Christian Academy         |
| 993001           | Knights Academy and High School |
| 9B8001           | eLearning Academy               |
| 9BG001           | Madison STEAM Academy           |
| 9BJ001           | eLearning Academy of Houma      |
| 9BN001           | Cornerstone Christian           |
| 9BR001           | Ignite Classical School         |

Exceptions for the schools listed above and on the previous page are included in the school's respective Schedule B.

## II. Use of Funds

### *Educational Purpose:*

This procedure called for observation of supporting documentation for a sample of costs charged to the Program for evidence of educational purpose. Among the fifty-eight (58) schools that provided a schedule of expenditures as of January 31, 2024, the following observations were identified:

- Three (3) schools accounted for scholarship expenditures separately through separate bank accounts or accounting systems that separately identify scholarship program expenditures. Therefore, EisnerAmper selected samples from those separate records for the following schools and performed the procedures described in Schedule A: St. Frederick High School (500010), QuesTECH Academy (905001), and Knights Academy and High School (993001).
- For the remaining fifty-five (55) schools that used an allocation methodology as a means of separately accounting for scholarship expenditures, EisnerAmper obtained completed allocation spreadsheets and performed the procedures described in Schedule A.

Any sampled cost which lacked supporting documentation or was not for an educational purpose as defined by the LDE, was identified as an exception. An exception was identified for forty-one (41) schools. A summary of the questioned costs resulting from the exceptions is as follows:

| School Site Code | School                           | Scholarship Expenditure Procedures Questioned Costs |
|------------------|----------------------------------|---|
| 506044           | Our Lady of Prompt Succor School | \$26,368.21   |
| 9BR001           | Ignite Classical School          | \$7,149.80  |
| 6A7001           | McKinney Byrd Academy Inc.       | \$2,446.46  |

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| School Site Code | School   | Scholarship Expenditure Procedures Questioned Costs |
|------------------|--|---|
| 500008           | Our Lady of Fatima School                        | \$1,629.11  |
| 504007           | Holy Family Catholic School                      | \$1,194.56  |
| 506041           | Our Lady of Perpetual Help School – Kenner       | \$679.26  |
| 501016           | St. Frances Cabrini School                       | \$604.64  |
| 501014           | St. Anthony of Pauda                             | \$338.96  |
| 503003           | Holy Rosary School                               | \$220.99  |
| 506006           | Archbishop Shaw High School                      | \$219.10  |
| 501034           | St. Joseph Elementary & High School – Plaquemine | \$175.99  |
| 9BN001           | Cornerstone Christian                            | \$163.66  |
| 9BG001           | Madison STEAM Academy                            | \$132.20  |
| 616001           | Lutheran High School                             | \$116.12  |
| 889001           | Jewish Community Day School                      | \$104.10  |
| 874001           | Northeast Baptist School                         | \$103.63  |
| 992001           | Union Christian Academy                          | \$90.42   |
| 557001           | Crescent City Christian School                   | \$81.80   |
| 579001           | Family Community Christian School                | \$76.16   |
| 503013           | St. Mary's Nativity                              | \$69.40   |
| 582001           | Gethsemane Christian Academy                     | \$57.60   |
| 785001           | Westminster Christian Academy                    | \$44.28   |
| 525001           | Southfield School (AY 2023-2024)                 | \$31.48   |
| 500020           | St. Joseph School                                | \$31.22   |
| 993001           | Knights Academy and High School                  | \$28.08   |
| 501013           | Sacred Heart School                              | \$24.55   |
| 876001           | Torah Academy                                    | \$21.11   |
| 503014           | Vanderbilt Catholic High School                  | \$16.33   |
| 505002           | Immaculate Conception Cathedral School           | \$11.93   |
| 9B8001           | eLearning Academy                                | \$8.06  |
| 501003           | Holy Savior Menard Central High School           | \$4.24  |
| 548001           | Briarfield Academy                               | \$1.70  |
| 503015           | E.D. White Catholic High School                  | \$1.56  |
| 719001           | Evangel Christian Academy                        | \$1.44  |
| 505009           | St. Louis Catholic High School                   | \$1.31  |
| 503010           | St. Gregory Barbarigo School                     | \$0.19  |
| 504031           | St. John Elementary School                       | \$0.17  |
| 641002           | Alexandria Country Day School - Upper            | \$0.09  |
| 503012           | St. Joseph Elementary School - Thibodaux         | \$0.03  |
| 556001           | Concordia Lutheran School                        | \$0.01  |

**TOTAL QUESTIONED COST – Use of Funds      \$42,253.60**

The questioned costs pertain only to the sampled cost items that were subjected to the procedures.



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*Budget to Actual Expenditures:*

This procedure called for gathering budget to actual expenditure reports of the Program from each school and identifying where actual expenditures as of January 31, 2024 were less than 50% of the amount budgeted. Of the fifty-eight (58) schools that provided a complete listing of actual expenditures as of January 31, 2024, fifteen (15) schools reported less than 50% of budget expended.

*Enrichment:*

This procedure called for observance of the rate of change in key employee salaries from the prior year to the current year. An exception was identified if the rate of change was 15% or greater. There was one (1) school where none of the school's key personnel for the current school year were employed in the prior school year: Old Bethel Christian Academy (656001). Therefore, this procedure was not applicable for this school. There were also four (4) schools where EisnerAmper was unable to obtain complete information for the key personnel's current year salary: SIHAF K-12 Learning Academy (5B2001), Knights Academy and High School (993001), Ignite Classical School (9BR001), and Archbishop Shaw High School (506006). Therefore, we were unable to perform this procedure for these four (4) schools. Of the remaining fifty-four (54) schools, ten (10) schools had key employees whose salaries increased by 15% or greater.

During AY 2022-2023 procedures, EisnerAmper was instructed by the LDE to forgo Use of Funds procedures for Southfield School (525001). However, during current year procedures, EisnerAmper was instructed by the LDE to perform Use of Funds procedures for Southfield School on 2022-2023 financial data. This resulted in questioned costs resulting from the exceptions totaling \$3.65. See Schedule B for details.

### **III. Payment Verification**

*Residency and Attendance:*

These procedures, as described in Schedule A, called for assessing residency and attendance for new scholarship students. Of the fifty-eight (58) schools subjected to the procedures, this procedure was not applicable for twenty-five (25) schools as the schools did not have any new incoming scholarship students this year per LDE rosters. For the remaining thirty-three (33) schools that were subjected to the procedures, five (5) schools received scholarship tuition and fee payments for selected students who were identified as exceptions as defined in Schedule A. A summary of the questioned costs resulting from the exceptions is as set forth on the following page.

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| School Site Code              | School                             | New Scholarship Student Population – 1st Qtr. | New Scholarship Students Sample – 1st Qtr. | Number of Students with Exceptions Related to Residency and/or Attendance | Total Questioned Costs <sup>2</sup> Based Upon Sample |
|-------------------------------|------------------------------------|---|--|---|---|
| 785001                        | Westminster Christian Academy      | 11  | 5  | 2   | \$3,692.50  |
| 706001                        | Prevailing Faith Christian Academy | 25  | 5  | 2   | \$2,737.00  |
| 992001                        | Union Christian Academy            | 22  | 5  | 1   | \$1,597.50  |
| 874001                        | Northeast Baptist School           | 4   | 4  | 1   | \$1,345.00  |
| 876001                        | Torah Academy                      | 6   | 5  | 1   | (\$133.50) <sup>3</sup>                               |
| <b>TOTAL QUESTIONED COSTS</b> |                                    |   |  |   | <b>\$9,238.50</b>                                     |

*Dual Enrollment:*

This procedure, as described in Schedule A, called for observing attendance records for students that were referred to us by LDE as being potentially enrolled in both a public school and one of the schools participating in the Program. If, through observation of attendance records, students were determined to be not actively attending the participating SSEE school on certain count dates, EisnerAmper identified the student as being ineligible for the quarterly SSEE payment for those count dates. Any such payment received by the school was considered to be a questioned cost. Quarter 1 and Quarter 2 attendance was determined for fifteen (15) students across nine (9) schools. Quarter 3 attendance was determined for seven (7) students across three (3) schools. The schools containing students determined to be not actively attending, the number of not-actively-attending students per school, and total questions costs resulting from the procedures is set forth in the table below.

| School Site Code              | School                        | Number of Students Subjected to Procedures | Number of Students Not Actively Attending | Total Questioned Costs for Q1, Q2, and Q3 <sup>4</sup> |
|-------------------------------|-------------------------------|--|---|--|
| 785001                        | Westminster Christian Academy | 1  | 1   | \$1,960.00   |
| <b>TOTAL QUESTIONED COSTS</b> |                               |  |   | <b>\$1,960.00</b>                                      |

The LDE should be aware that students subjected to the dual enrollment procedures that were positively identified as actively attending the SSEE school will not be associated with a questioned cost in this report.

<sup>2</sup> Questioned costs may be duplicated if the scholarship payment for a student is disallowed in more than one procedure. These duplicated questioned costs are quantified and eliminated under the caption *Duplicate Questioned Costs* on the last page of this executive summary.

<sup>3</sup> A questioned cost was identified due to a difference in residing parishes of one student. The parish discrepancy resulted in an underpayment by the LDE. Per LDE guidance, the exception amount reported reflects this difference.

<sup>4</sup> Questioned costs may be duplicated if the scholarship payment for a student is disallowed in more than one procedure. These duplicated questioned costs are quantified and eliminated under the caption *Duplicate Questioned Costs* on the last page of this executive summary.

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**IV. Income Eligibility**

This procedure, as described in Schedule A, called for assessing income eligibility for new scholarship students. Of the fifty-eight (58) schools subjected to the procedures, this procedure was not applicable for twenty-five (25) schools as these schools did not have any new incoming scholarship students this year per the LDE rosters. For the thirty-three (33) schools with new SSEE students that were subjected to the procedures, two (2) schools received scholarship tuition and fee payments for students that did not meet eligibility requirements or lacked documentation. A summary of the questioned costs resulting from the exceptions is set forth in the table below.

| School Site Code              | School                            | New Scholarship Student Population – 1st Qtr. | New Scholarship Students Sample – 1st Qtr. | Number of Students with Exceptions Related to Income Eligibility | Total Questioned Costs <sup>5</sup> Based Upon Sample |
|-------------------------------|-----------------------------------|---|--|--|---|
| 579001                        | Family Community Christian School | 65  | 7  | 3  | \$9,315.00  |
| 501013                        | Sacred Heart School               | 10  | 5  | 1  | \$2,370.00  |
| <b>TOTAL QUESTIONED COSTS</b> |                                   |   |  |  | <b>\$11,685.00</b>                                    |

**V. Special Education Tuition**

This procedure, as described in Schedule A, called for determining that the participating school is providing special education services to each sampled student for which special education tuition is paid. Of the fifty-eight (58) schools subjected to the procedures, this procedure was not applicable for fifty-seven (57) as the schools did not receive special education tuition through the Student Scholarships for Educational Excellence Program. There were no exceptions identified for the one school (St. Frances Cabrini School, Site Code: 501016) that provided special education services.

**Duplicate Questioned Costs (Procedure III, IV, and/or Dual Enrollment)**

Multiple exceptions may have been identified among the procedures for any one selected student. To prevent double-counting of tuition questioned costs that result from these exceptions, adjustments are made for duplicate exceptions identified in procedures III and IV and/or dual enrollment. However, there were no duplicate questioned costs for AY 2023-2024.

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<sup>5</sup> Questioned costs may be duplicated if the scholarship payment for a student is disallowed in more than one procedure. These duplicated questioned costs are quantified and eliminated under the caption *Duplicate Questioned Costs* on the last page of this executive summary.

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**OBJECTIVE:**

The purpose of this agreed-upon procedures engagement was to assist the Louisiana Department of Education (LDE) in its oversight of assigned schools participating in the Student Scholarships for Educational Excellence Program (also referred to as the Louisiana Scholarship Program, LSP, SSEEP, or Program), as required by LSA-R.S. 17:4022. The schools included in the scope of this engagement were as follows:

| Site Code | School Name                                |
|-----------|--|
| 500008    | Our Lady of Fatima School                  |
| 500010    | St. Frederick High School                  |
| 500020    | St. Joseph School*                         |
| 501003    | Holy Savior Menard Central High School     |
| 501013    | Sacred Heart School                        |
| 501014    | St. Anthony of Pauda                       |
| 501016    | St. Frances Cabrini School                 |
| 501034    | St. Joseph Elementary & High School        |
| 503001    | Central Catholic School                    |
| 503003    | Holy Rosary School                         |
| 503009    | St. Genevieve                              |
| 503010    | St. Gregory Barbarigo School               |
| 503012    | St. Joseph Elementary School               |
| 503013    | St. Mary's Nativity*                       |
| 503014    | Vandebilt Catholic High School             |
| 503015    | E.D. White Catholic High School            |
| 504007    | Holy Family Catholic School                |
| 504031    | St. John Elementary School                 |
| 504040    | Vermilion Catholic High School             |
| 505002    | Immaculate Conception Cathedral School     |
| 505006    | Our Lady's School                          |
| 505009    | St. Louis Catholic High School*            |
| 506006    | Archbishop Shaw High School                |
| 506041    | Our Lady of Perpetual Help School - Kenner |
| 506043    | Our Lady of Prompt Succor School           |
| 506044    | Our Lady of Prompt Succor School           |
| 506059    | St. Anthony School                         |
| 525001    | Southfield School                          |
| 538001    | Family Worship Christian Academy           |

| Site Code | School Name                           |
|-----------|---------------------------------------|
| 548001    | Briarfield Academy                    |
| 556001    | Concordia Lutheran School             |
| 557001    | Crescent City Christian School        |
| 561001    | Faith Lutheran School                 |
| 579001    | Family Community Christian School     |
| 582001    | Gethsemane Christian Academy          |
| 616001    | Lutheran High School                  |
| 641001    | Alexandria Country Day School - Lower |
| 641002    | Alexandria Country Day School - Upper |
| 656001    | Old Bethel Christian Academy          |
| 667001    | John Paul The Great Academy           |
| 706001    | Prevailing Faith Christian Academy    |
| 719001    | Evangel Christian Academy             |
| 760001    | Victory Christian Academy             |
| 785001    | Westminster Christian Academy         |
| 874001    | Northeast Baptist School              |
| 876001    | Torah Academy                         |
| 886001    | Claiborne Christian School            |
| 889001    | Jewish Community Day School           |
| 905001    | QuesTECH Learning                     |
| 992001    | Union Christian Academy*              |
| 993001    | Knights Academy and High School       |
| 5B2001    | SIHAF Learning and Career Institute   |
| 6A7001    | McKinney Byrd Academy Inc.*           |
| 9B8001    | eLearning Academy                     |
| 9BG001    | Madison STEAM Academy                 |
| 9BJ001    | eLearning Academy of Houma            |
| 9BN001    | Cornerstone Christian                 |
| 9BR001    | Ignite Classical School*              |

**SCOPE/PROCEDURES:****I. Tuition and Fees for Scholarship Students****LDE Objective:**

*Verify that tuition and fees received through the scholarship program do not exceed tuition and fees charged to enrolled students not participating in the program.*

**Specific Procedures Performed:**

- We obtained a copy of the Approved Tuition and Fees Certificate from the LDE containing each school's standard tuition and fees.

*\*This school did not provide written representations.*

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

- For five schools assigned to EisnerAmper, the LDE communicated that Approved Tuition and Fee Certificates would not be provided and unsigned Tuition and Fee Certificates should be used for the performance of our procedures.
- A sample was selected by obtaining non-scholarship student rosters for tuition levels in which scholarship students were enrolled.
  - We selected at least one non-scholarship student from each tuition level (where there are also SSEEP students enrolled) for a minimum sample of five students.
  - For instances where this population was less than or equal to five non-scholarship students, all students were selected.
- We obtained and inspected supporting documentation for each sample evidencing that the tuition and fees were assessed to the non-scholarship student and that payments were made on behalf of the student.
- The tuition and fee amounts per supporting documentation were compared to the tuition and fee amounts per the Tuition and Fee Certificates provided by the LDE. Any sampled non-scholarship student whose tuition and fees were less than the amount assessed to the LDE, or for which evidence of payment was lacking, was considered a reportable exception in Schedule B of our report with the exception of certain reasons approved by the LDE, including but not limited to the reasons described below:
  - Differences in tuition attributable to early assessment of fees for scholarship students (graduation, field trip, etc.)
  - Early registration discount
  - Member of the associated church discount
  - Religious affiliation discount

## II. Use of Funds

### **LDE Objective:**

- A. *Verify that expenditures are for educational purposes.*

### **Specific Procedures Performed:**

- For schools that account for scholarship expenditures separately through a separate bank account or accounting system identifying scholarship program activity, EisnerAmper obtained the system-generated schedule of expenditures through January 31, 2024 for scholarship funds. Most schools, however, use an allocation methodology as a means of separately accounting for scholarship expenditures. For those schools, EisnerAmper obtained the completed LDE approved allocation spreadsheet that reported expenditures benefiting scholarship and non-scholarship students through January 31, 2024, which were then allocated to the Program using a prescribed LDE allocation methodology.
- A sample of five payroll and five non-payroll transactions was selected from the detailed information provided by the schools.
  - For instances where the population was less than or equal to five payroll or five non-payroll transactions, the entire population was selected.

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- We obtained supporting documentation for each sample.
  - Supporting documentation as approved by the LDE may include employee job description or title contained in employee contract, payroll register indicating employee title/department, school web site directory, invoice from vendor identifying goods or services purchased, contract from vendor identifying goods or services purchased, or others as approved by the LDE.
- We compared the supporting documentation to the population to determine that those transactions agreed to the amounts identified as scholarship expenditures provided by the school.
- We inspected the supporting documentation for the sampled expenditures to determine that those expenditures were for educational purposes.
  - Educational purposes as defined by the LDE include: Instructional Programs (secular and non-secular), Pupil Support Programs, Instructional Staff Programs, School Administration, General Administration, Business Services, Operations and Maintenance of Plant Services, Transportation, Food Services Operations, Enterprise Operations, Community Services Operations, Facility Acquisition and Construction Services, and Debt Services.
- The LDE determined that any exceptions identified in this procedure were to be considered a questioned cost. Any expenditure selected that lacked supporting documentation and/or evidence of educational purpose was reported as a questioned cost in Schedule B of the report. Such questioned costs were identified only for the period of the procedures and for the items selected. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP costs population.

**LDE Objective:**

- B. Verify that expenditures do not constitute gross irresponsibility and are not individually enriching.*

**Specific Procedures Performed:**

- We obtained the budget to actual expenditures report as of January 31, 2024 which was completed and provided by the Schools' Management.
- We inspected the budget to actual expenditures schedule and reported the percentage of expenditures in comparison to the budget. Any percentage less than 50 percent was identified as an exception in Schedule B.
  - Per LDE guidance, EisnerAmper utilized Q1 Payment reports to re-calculate the percentage expended in instances where the school incorrectly completed the Original Scholarship Budget amount.
- We inspected the reserved budget category in the budget to actual expenditures report and determined the percentage reserved in comparison to the total scholarship budget and included this in the Schedule B, if applicable. Where applicable, the school provided explanations for any reserved balance.
- We obtained an LDE approved key personnel certification, which listed key personnel for current year (Award Year or AY 2023-24) from each school. Key personnel were defined by LDE as individuals that are responsible for the direct operation of the school

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(principals, assistant principals, etc.). EisnerAmper compared the AY 2022-23 salaries to the AY 2023-24 salaries and identified those with increases of 15 percent or greater.

- The AY 2023-2024 salaries were determined by using salary support through January 2024 to project the remaining amount of salary expected to be received for the remainder of the year.

### III. Payment Verification

#### **LDE Objective:**

*Verify that the payments the school has received are accurate.*

#### **Specific Procedures Performed:**

##### Attendance and Residency

- We obtained Q1 Roster of SSEE students from LDE, specifically identifying new students and selected a sample based on the following criteria: if the new incoming student scholarship enrollment was 10 or less, selected 5 new students or all new students if less than or equal to 5; if there were more than 10, selected a random sample of 10% of the new students or a minimum of 5 students, whichever was greater.
- For each sample selected, we obtained and inspected attendance records for each selected student within two weeks before and after each of the first three count dates for which tuition and fees were claimed.
  - Count dates subject to these procedures were September 1, 2023, December 1, 2023, and February 1, 2024.
  - Per LDE's guidance, attendance was assessed for the following time periods to account for holidays and any school closures: August 14 – September 15, 2023, November 13 – December 15, 2023, and January 15 – February 16, 2024.
- An exception was identified in Schedule B if the selected student was not actively attending, defined by the LDE as more than 10 unexcused absences within each of those periods.
  - The LDE determined that any exceptions identified in this procedure were to be considered a questioned cost. The questioned cost amount was determined by the SSEE tuition payments, as shown on the quarterly payment reports provided by the LDE, associated with each exception.
- For the same sample, we inspected residency documentation maintained by the school and compared it to the application data, including parish code and other residency information, as provided by LDE. Per the LDE, sufficient residency documentation may include: rental lease agreement or mortgage agreement, electricity/gas bill, telephone bill, cable or internet service bill, sewage/water bill, and certain others as per guidance from the LDE staff. Certain differences between the residency documentation and the application data were acceptable, as determined by the LDE. These scenarios include, but are not limited to the following:
  - Additional documentation approved by the LDE was provided to explain the differences in residency.

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- If there was a difference in addresses (per the residency document and the application data file), but both addresses were located in the same parish as the student's payment per the Quarter 1 payment report.
  - If there was a difference in addresses and the addresses were located in different parishes; however, per the Q1 payment report, the payments made for both parishes are the same amount.
- Any student whose residency documentation did not agree to the application data and there was not an acceptable reason for the differences, an exception was reported in Schedule B of the report.
- The LDE determined that any exceptions identified in this procedure were to be considered a questioned cost. The questioned cost amount was determined by the total SSEEPT tuition payments amount associated with each exception or the difference between the correct SSEEPT tuition payment amount and the actual SSEEPT tuition payment amount.

Dual Enrollment

- We obtained listings of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEPT for the first three count dates, as applicable.
- For each student listed, we obtained and inspected attendance records to determine that each student was enrolled in and actively attending the school within two weeks before and after each of the first three count dates for which tuition and fees were claimed. An exception was identified in Schedule B if the listed student was not actively attending, defined as more than 10 unexcused absences within each of those periods (see *Attendance and Residency* section).
- The LDE determined that any exceptions identified in this procedure were to be considered a questioned cost. The questioned cost amount was determined by the SSEEPT tuition payments, as shown on the quarterly payment reports provided by the LDE, associated with each exception.

**IV. Income Eligibility****LDE Objective:**

*Verify that the school examined and maintained income eligibility documentation to support a student's qualification for the program and therefore may receive payments for tuition and fees on behalf of a student.*

**Specific Procedures Performed:**

- Using the same sample as in Procedure III, we determined that each scholarship student met the income eligibility requirements. We obtained and inspected the income eligibility supporting documentation approved by the LDE to ensure that the family income was not greater than 250% of the current federal poverty guidelines. The table below, as published by the LDE in Scholarship Program 2023-2024 Application Guide, was used to determine income eligibility.



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| 250% of the 2023 Federal Poverty Guidelines |               |                |                  |               |
|---|---------------|----------------|------------------|---------------|
| Household/Family Size                       | Annual Income | Monthly Income | Bi-weekly Income | Weekly Income |
| 2   | \$49,300      | \$4,108        | \$1,896          | \$948         |
| 3   | \$62,150      | \$5,179        | \$2,390          | \$1,195       |
| 4   | \$75,000      | \$6,250        | \$2,885          | \$1,442       |
| 5   | \$87,850      | \$7,321        | \$3,379          | \$1,689       |
| 6   | \$100,700     | \$8,392        | \$3,873          | \$1,937       |
| 7   | \$113,550     | \$9,463        | \$4,367          | \$2,184       |
| 8   | \$126,400     | \$10,533       | \$4,862          | \$2,431       |
| Add this amount for each additional person  | \$12,850      | \$1,071        | \$494            | \$247         |

- In addition, if students participated in any one of several state or federal assistance programs, the income requirement for the scholarship program was deemed to be met as long as sufficient documentation approved by the LDE was provided.
- Any student whose family income exceeded the table above or for whom we did not obtain the required documentation was reported as an exception in Schedule B of the report.
- The LDE determined that any exceptions identified in this procedure were to be considered a questioned cost. The questioned cost amount was determined by the SSEE tuition payments, as shown on the quarterly payment reports provided by the LDE, associated with each exception.

## V. Special Education Tuition

### LDE Objective:

*Verify the school is actually providing the services for which tuition was charged.*

### Specific Procedures Performed:

- We obtained the list of students for which special education tuition was being paid.
- If the number of scholarship-eligible students identified as receiving special education services from the participating school in which they are enrolled was only one, we selected that one student as a sample item. Otherwise, we selected a minimum of two students or 10% of the special education population receiving scholarship funding, whichever was greater.
- After the second payment, we obtained special education documentation approved by the LDE for each sample to determine that the participating school was providing special education services to each selected student for which special education tuition was paid.
- The LDE determined that any exceptions identified in this procedure were to be considered a questioned cost. Any additional special education payments received for students that did not receive special education services were considered a questioned cost. The questioned costs were determined by using the amounts in the special education payment amounts as shown on the quarterly payment reports provided by LDE staff.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Our Lady of Fatima School

**Site Code**

500008

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 3 non-scholarship students with exceptions was identified for a total of \$875.00.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$1,629.11

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 69.99% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                           |                  |                                    |
|---------------|---------------------------|------------------|------------------------------------|
| <b>School</b> | Our Lady of Fatima School | <b>Site Code</b> | 500008                             |
|               |                           |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

A total of 2 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

*Results:*

All students were determined to be actively attending the school during the applicable count dates. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$1,629.11

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$1,629.11

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** St. Frederick High School

**Site Code**

500010

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school accounted for expenditures separately through a separate bank account or accounting system identifying scholarship program activity.

A sample of 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 50.00% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** St. Frederick High School

**Site Code**

500010

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*
*Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.00

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.00

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School St. Joseph School

Site Code

500020

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$31.22

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 56.86% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                   |                  |                                    |
|---------------|-------------------|------------------|------------------------------------|
| <b>School</b> | St. Joseph School | <b>Site Code</b> | 500020                             |
|               |                   |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$31.22

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$31.22

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Holy Savior Menard Central High School

**Site Code**

501003

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$25.00.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$4.24

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 82.31% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Holy Savior Menard Central High School

**Site Code**

501003

Questioned Costs  
(Overpayments)

**III. Payment Verification**

**1. Residency and Attendance:**

*Scope and Selection:*

A sample of 1 new scholarship student was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**2. Dual Enrollment**

*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**

*Scope and Selection:*

A sample of 1 new scholarship student was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$4.24

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$4.24

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Sacred Heart School

**Site Code**

501013

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$24.55

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 62.64% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                     |                  |                                    |
|---------------|---------------------|------------------|------------------------------------|
| <b>School</b> | Sacred Heart School | <b>Site Code</b> | 501013                             |
|               |                     |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

A total of 1 exception was identified. \$2,370.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |            |
|--|------------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$2,394.55 |
|--|------------|

|   |            |
|---|------------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$2,394.55 |
|---|------------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** St. Anthony of Padua School

**Site Code**

501014

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$802.50.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$338.96

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 60.96% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

The salary for 1 key personnel increased by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                             |                  |                                    |
|---------------|-----------------------------|------------------|------------------------------------|
| <b>School</b> | St. Anthony of Padua School | <b>Site Code</b> | 501014                             |
|               |                             |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 2 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 2 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |                 |
|--|-----------------|
| <b>Total Overpayments Identified Through These Procedures:</b> | <u>\$338.96</u> |
|--|-----------------|

|   |                 |
|---|-----------------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | <u>\$338.96</u> |
|---|-----------------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** St. Frances Cabrini School

**Site Code**

501016

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$604.64

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 48.30% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** St. Frances Cabrini School

**Site Code**

501016

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$604.64

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$604.64

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** St. Joseph Elementary & High School

**Site Code**

501034

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 3 non-scholarship students with exceptions was identified for a total of \$1,335.49.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$175.99

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 45.44% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 10% of total scholarship budget.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for 2 key personnel increased by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** St. Joseph Elementary & High School

**Site Code**

501034

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*
*Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$175.99

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$175.99

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Central Catholic School

Site Code

503001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$625.31.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 56.90% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                         |                  |                                    |
|---------------|-------------------------|------------------|------------------------------------|
| <b>School</b> | Central Catholic School | <b>Site Code</b> | 503001                             |
|               |                         |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 3 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 3 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.00 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.00 |
|---|--------|

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Holy Rosary School

Site Code

503003

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 4 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$220.99

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 80.00% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION**

**STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Holy Rosary School

**Site Code**

503003

Questioned Costs  
(Overpayments)

**III. Payment Verification**

**1. Residency and Attendance:**

*Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment**

*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**

*Scope and Selection:*

*Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$220.99

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$220.99

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School St. Genevieve School

Site Code

503009

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$484.88.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 56.96% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                      |                  |                                    |
|---------------|----------------------|------------------|------------------------------------|
| <b>School</b> | St. Genevieve School | <b>Site Code</b> | 503009                             |
|               |                      |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.00 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.00 |
|---|--------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** St. Gregory Barbarigo School

**Site Code**

503010

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$0.19

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 35.79% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** St. Gregory Barbarigo School

**Site Code**

503010

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.19

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.19

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** St. Joseph Elementary School

**Site Code**

503012

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$0.03

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 73.78% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for 3 key personnel increased by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION**

**STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** St. Joseph Elementary School

**Site Code**

503012

Questioned Costs  
(Overpayments)

**III. Payment Verification**

**1. Residency and Attendance:**

*Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment**

*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**

*Scope and Selection:*

*Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.03

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.03

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** St. Mary's Nativity

**Site Code**

503013

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$69.40

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 50.88% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                     |                  |                                    |
|---------------|---------------------|------------------|------------------------------------|
| <b>School</b> | St. Mary's Nativity | <b>Site Code</b> | 503013                             |
|               |                     |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |         |
|--|---------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$69.40 |
|--|---------|

|   |         |
|---|---------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$69.40 |
|---|---------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Vandebilt Catholic High School

**Site Code**

503014

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$1,012.50.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$16.33

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 114.29% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION**

**STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Vanderbilt Catholic High School

**Site Code**

503014

Questioned Costs  
(Overpayments)

**III. Payment Verification**

**1. Residency and Attendance:**

*Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment**

*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**

*Scope and Selection:*

*Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$16.33

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$16.33

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** E.D. White Catholic High School

**Site Code**

503015

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$1.56

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 53.97% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                                 |                  |                                    |
|---------------|---------------------------------|------------------|------------------------------------|
| <b>School</b> | E.D. White Catholic High School | <b>Site Code</b> | 503015                             |
|               |                                 |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$1.56 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$1.56 |
|---|--------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Holy Family Catholic School

**Site Code**

504007

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$1,194.56

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 62.84% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Holy Family Catholic School**Site Code**

504007

Questioned Costs  
(Overpayments)**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment***Scope and Selection:*

A total of 1 scholarship student was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

*Results:*

The student was determined to be actively attending the school during the applicable count dates.

\$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$1,194.56

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$1,194.56

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** St. John Elementary School

**Site Code**

504031

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$0.17

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 35.75% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                            |                  |                                    |
|---------------|----------------------------|------------------|------------------------------------|
| <b>School</b> | St. John Elementary School | <b>Site Code</b> | 504031                             |
|               |                            |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.17 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.17 |
|---|--------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Vermilion Catholic High School

**Site Code**

504040

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 240.43% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                                |                  |                                    |
|---------------|--------------------------------|------------------|------------------------------------|
| <b>School</b> | Vermilion Catholic High School | <b>Site Code</b> | 504040                             |
|               |                                |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.00 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.00 |
|---|--------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Immaculate Conception Cathedral School

**Site Code**

505002

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$11.93

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 52.08% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

The salary for 1 key personnel increased by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Immaculate Conception Cathedral School**Site Code**

505002

Questioned Costs  
(Overpayments)**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$11.93

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$11.93

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Our Lady's School

**Site Code**

505006

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$100.00.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 51.27% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                   |                  |                                    |
|---------------|-------------------|------------------|------------------------------------|
| <b>School</b> | Our Lady's School | <b>Site Code</b> | 505006                             |
|               |                   |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.00 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.00 |
|---|--------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** St. Louis Catholic High School

**Site Code**

505009

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 4 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$1.31

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 62.91% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

The salary for 1 key personnel increased by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** St. Louis Catholic High School**Site Code**

505009

Questioned Costs  
(Overpayments)**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$1.31

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$1.31

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Archbishop Shaw High School

**Site Code**

506006

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$3,062.50.

**II. Use of Funds**
**a) Verification of Educational Purpose**
*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 5 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$219.10

**b.1) Budget - Actual Expenditures**
*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 45.14% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

**b.2) Enrichment**
*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for 3 of the 4 key personnel did not increase by 15% or more. However, the school was unable to provide salary support for 1 of the 4 key personnel; therefore, we were unable to perform this procedure in accordance with the AUP for this individual.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Archbishop Shaw High School

**Site Code**

506006

Questioned Costs  
(Overpayments)

**III. Payment Verification**

**1. Residency and Attendance:**

*Scope and Selection:*

A sample of 1 new scholarship student was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**2. Dual Enrollment**

*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**

*Scope and Selection:*

A sample of 1 new scholarship student was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$219.10

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$219.10

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Our Lady of Perpetual Help School

**Site Code**

506041

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction and 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$679.26

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 58.45% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Our Lady of Perpetual Help School

**Site Code**

506041

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$679.26

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$679.26

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Our Lady of Prompt Succor School

**Site Code**

506043

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 50.55% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                                  |                  |                                    |
|---------------|----------------------------------|------------------|------------------------------------|
| <b>School</b> | Our Lady of Prompt Succor School | <b>Site Code</b> | 506043                             |
|               |                                  |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

A total of 1 scholarship student was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

*Results:*

The student was determined to be actively attending the school during the applicable count dates. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.00 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.00 |
|---|--------|

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Our Lady of Prompt Succor School

Site Code

506044

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 5 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$26,368.21

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 57.79% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                                  |                  |                                    |
|---------------|----------------------------------|------------------|------------------------------------|
| <b>School</b> | Our Lady of Prompt Succor School | <b>Site Code</b> | 506044                             |
|               |                                  |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |                    |
|--|--------------------|
| <b>Total Overpayments Identified Through These Procedures:</b> | <u>\$26,368.21</u> |
|--|--------------------|

|   |                    |
|---|--------------------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | <u>\$26,368.21</u> |
|---|--------------------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** St. Anthony School**Site Code**

506059

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$175.00.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 60.75% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

The salary for 1 key personnel increased by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                    |                  |                                    |
|---------------|--------------------|------------------|------------------------------------|
| <b>School</b> | St. Anthony School | <b>Site Code</b> | 506059                             |
|               |                    |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.00 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.00 |
|---|--------|

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Southfield School (2022-2023)

Site Code

525001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students**

The 2022-2023 Procedure I results were reported in the Student Scholarships for Educational Excellence Program Agreed-Upon Procedures Report for the Year Ended June 30, 2023.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 payroll transactions and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$3.65

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 64.52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Southfield School (2022-2023)**Site Code**

525001

Questioned Costs  
(Overpayments)**III. Payment Verification****1. Residency and Attendance:**

The 2022-2023 Procedure III Residency and Attendance results were reported in the Student Scholarships for Educational Excellence Program Agreed-Upon Procedures Report for the Year Ended June 30, 2023.

**2. Dual Enrollment**

The 2022-2023 Procedure III Dual Enrollment results were reported in the Student Scholarships for Educational Excellence Program Agreed-Upon Procedures Report for the Year Ended June 30, 2023.

**IV. Income Eligibility**

The 2022-2023 Procedure IV results were reported in the Student Scholarships for Educational Excellence Program Agreed-Upon Procedures Report for the Year Ended June 30, 2023.

**V. Special Education Tuition**

The 2022-2023 Procedure V results were reported in the Student Scholarships for Educational Excellence Program Agreed-Upon Procedures Report for the Year Ended June 30, 2023.

**Total Overpayments Identified Through These Procedures:**

\$3.65

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$3.65

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Southfield School (2023-2024)

**Site Code**

525001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 3 non-scholarship students with exceptions was identified for a total of \$6,120.00.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$31.48

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 138.54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                               |                  |                                    |
|---------------|-------------------------------|------------------|------------------------------------|
| <b>School</b> | Southfield School (2023-2024) | <b>Site Code</b> | 525001                             |
|               |                               |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |         |
|--|---------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$31.48 |
|--|---------|

|   |         |
|---|---------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$31.48 |
|---|---------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Family Worship Christian Academy

**Site Code**

538001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 4 non-scholarship students with exceptions was identified for a total of \$1,600.00.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 51.34% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Family Worship Christian Academy

**Site Code**

538001

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.00

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.00

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Briarfield Academy

**Site Code**

548001

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$330.00.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$1.70

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 104.70% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                    |                  |                                    |
|---------------|--------------------|------------------|------------------------------------|
| <b>School</b> | Briarfield Academy | <b>Site Code</b> | 548001                             |
|               |                    |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$1.70 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$1.70 |
|---|--------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Concordia Lutheran School**Site Code**

556001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$0.01

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 37.47% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                           |                  |                                    |
|---------------|---------------------------|------------------|------------------------------------|
| <b>School</b> | Concordia Lutheran School | <b>Site Code</b> | 556001                             |
|               |                           |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.01 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.01 |
|---|--------|

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Crescent City Christian School

Site Code

557001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$62.50.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$81.80

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 61.07% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Crescent City Christian School

**Site Code**

557001

Questioned Costs  
(Overpayments)

**III. Payment Verification**

**1. Residency and Attendance:**

*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**2. Dual Enrollment**

*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**

*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$81.80

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$81.80

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Faith Lutheran School

Site Code

561001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 58.23% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

The salary for 1 key personnel increased by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                       |                  |                                    |
|---------------|-----------------------|------------------|------------------------------------|
| <b>School</b> | Faith Lutheran School | <b>Site Code</b> | 561001                             |
|               |                       |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.00

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.00

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Family Community Christian School

**Site Code**

579001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 3 non-scholarship students with exceptions was identified for a total of \$555.00.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$76.16

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 42.68% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                                   |                  |                                    |
|---------------|-----------------------------------|------------------|------------------------------------|
| <b>School</b> | Family Community Christian School | <b>Site Code</b> | 579001                             |
|               |                                   |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 7 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

A total of 2 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

*Results:*

All students were determined to be actively attending the school during the applicable count dates. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 7 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

A total of 3 exceptions was identified. \$9,315.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$9,391.16

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$9,391.16

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Gethsemane Christian Academy

**Site Code**

582001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$57.60

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 112.07% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                              |                  |                                    |
|---------------|------------------------------|------------------|------------------------------------|
| <b>School</b> | Gethsemane Christian Academy | <b>Site Code</b> | 582001                             |
|               |                              |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 2 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 2 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |         |
|--|---------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$57.60 |
|--|---------|

|   |         |
|---|---------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$57.60 |
|---|---------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** SIHAF Learning and Career Institute**Site Code**

5B2001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 2 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$1,500.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 6 payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 53.62% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*The school was unable to provide complete information for the current school year salary for key personnel identified. Therefore, EisnerAmper was unable to perform this procedure in accordance with the AUP.*

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** SIHAF Learning and Career Institute

**Site Code**

5B2001

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*
*Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.00

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.00

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Lutheran High School

**Site Code**

616001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$875.00.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$116.12

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 72.30% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                      |                  |                                    |
|---------------|----------------------|------------------|------------------------------------|
| <b>School</b> | Lutheran High School | <b>Site Code</b> | 616001                             |
|               |                      |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

A total of 1 scholarship student was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

*Results:*

The student was determined to be actively attending the school during the applicable count dates. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |                 |
|--|-----------------|
| <b>Total Overpayments Identified Through These Procedures:</b> | <u>\$116.12</u> |
|--|-----------------|

|   |                 |
|---|-----------------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | <u>\$116.12</u> |
|---|-----------------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Alexandria Country Day School Lower

**Site Code**

641001

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 83.14% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Alexandria Country Day School Lower

**Site Code**

641001

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*
*Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.00

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.00

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Alexandria Country Day School Upper

**Site Code**

641002

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$250.00.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$0.09

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 112.28% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Alexandria Country Day School Upper

**Site Code**

641002

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*
*Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.09

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.09

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Old Bethel Christian Academy

**Site Code**

656001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 52.64% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

## b.2) Enrichment

*Scope and Selection:*

The procedure was not applicable as key personnel was not employed by the school in the prior school year.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                              |                  |                                    |
|---------------|------------------------------|------------------|------------------------------------|
| <b>School</b> | Old Bethel Christian Academy | <b>Site Code</b> | 656001                             |
|               |                              |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification**

**1. Residency and Attendance:**

*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment**

*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility**

*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.00 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.00 |
|---|--------|

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School John Paul The Great Academy

Site Code

667001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$957.50.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 51.45% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                             |                  |                                    |
|---------------|-----------------------------|------------------|------------------------------------|
| <b>School</b> | John Paul The Great Academy | <b>Site Code</b> | 667001                             |
|               |                             |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.00

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.00

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School McKinney Byrd Academy Inc.

Site Code

6A7001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$8,062.50.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 5 payroll transactions and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$2,446.46

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 37.52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

The salary for 1 key personnel increased by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** McKinney Byrd Academy Inc.

**Site Code**

6A7001

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

A total of 1 scholarship student was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

*Results:*

The student was determined to be actively attending the school during the applicable count dates.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$2,446.46

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$2,446.46

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Prevailing Faith Christian Academy

**Site Code**

706001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$12,200.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 2 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 61.53% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Prevailing Faith Christian Academy

**Site Code**

706001

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

A total of 2 exceptions was identified.

\$2,737.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$2,737.00

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$2,737.00

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Evangel Christian Academy

**Site Code**

719001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$1,000.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$1.44

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 43.43% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                           |                  |                                    |
|---------------|---------------------------|------------------|------------------------------------|
| <b>School</b> | Evangel Christian Academy | <b>Site Code</b> | 719001                             |
|               |                           |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$1.44 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$1.44 |
|---|--------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Victory Christian Academy

**Site Code**

760001

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$22.00.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 55.83% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                           |                  |                                    |
|---------------|---------------------------|------------------|------------------------------------|
| <b>School</b> | Victory Christian Academy | <b>Site Code</b> | 760001                             |
|               |                           |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.00

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.00

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Westminster Christian Academy

Site Code

785001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$500.00.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$44.28

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 53.24% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Westminster Christian Academy

**Site Code**

785001

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

A total of 2 exceptions was identified.

\$3,692.50

**2. Dual Enrollment**
*Scope and Selection:*

A total of 1 scholarship student was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

*Results:*

A total of 1 student was determined to not be actively attending the school during the applicable count dates.

\$1,960.00

**IV. Income Eligibility**
*Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**


---

 \$5,696.78

**Maximum Overpayment Adjusted for Duplicate Overpayments:**


---

 \$5,696.78

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Northeast Baptist School

**Site Code**

874001

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$103.63

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 56.62% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                          |                  |                                    |
|---------------|--------------------------|------------------|------------------------------------|
| <b>School</b> | Northeast Baptist School | <b>Site Code</b> | 874001                             |
|               |                          |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification**

**1. Residency and Attendance:**

*Scope and Selection:*

A sample of 4 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

A total of 1 exception was identified. \$1,345.00

**2. Dual Enrollment**

*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility**

*Scope and Selection:*

A sample of 4 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |                   |
|--|-------------------|
| <b>Total Overpayments Identified Through These Procedures:</b> | <u>\$1,448.63</u> |
|--|-------------------|

|   |                   |
|---|-------------------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | <u>\$1,448.63</u> |
|---|-------------------|

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Torah Academy

Site Code

876001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$5,382.50.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$21.11

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 65.69% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 3% of total scholarship budget.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for 3 key personnel increased by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|  |               |                  |                                    |
|--|---------------|------------------|------------------------------------|
| <b>School</b>  | Torah Academy | <b>Site Code</b> | 876001                             |
|  |               |                  | Questioned Costs<br>(Overpayments) |
| <b>III. Payment Verification</b>   |               |                  |                                    |
| <b>1. Residency and Attendance:</b>  |               |                  |                                    |
| <i>Scope and Selection:</i>  |               |                  |                                    |
| A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.  |               |                  |                                    |
| <i>Results:</i>  |               |                  |                                    |
| A total of 1 exception was identified.   |               |                  | (\$133.50)*                        |
| <b>2. Dual Enrollment</b>  |               |                  |                                    |
| <i>Scope and Selection:</i>  |               |                  |                                    |
| Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school. |               |                  |                                    |
| <i>Results:</i>  |               |                  |                                    |
| Procedure was not applicable.  |               |                  | \$0.00                             |
| <b>IV. Income Eligibility</b>  |               |                  |                                    |
| <i>Scope and Selection:</i>  |               |                  |                                    |
| A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.  |               |                  |                                    |
| <i>Results:</i>  |               |                  |                                    |
| No exceptions identified.  |               |                  | \$0.00                             |
| <b>V. Special Education Tuition</b>  |               |                  |                                    |
| The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.  |               |                  |                                    |
| <b>Total Overpayments Identified Through These Procedures:</b>   |               |                  | <u>(\$112.39)</u>                  |
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b>  |               |                  | <u>(\$112.39)</u>                  |

*\*An exception was identified due to a difference in residing parishes of one student. The parish discrepancy resulted in an underpayment by the LDE. Per LDE guidance, the exception amount reported reflects this difference.*

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Claiborne Christian School

**Site Code**

886001

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

No exceptions identified.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 58.29% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                            |                  |                                    |
|---------------|----------------------------|------------------|------------------------------------|
| <b>School</b> | Claiborne Christian School | <b>Site Code</b> | 886001                             |
|               |                            |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 4 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 4 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.00 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.00 |
|---|--------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Jewish Community Day School

**Site Code**

889001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$5,524.38.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 3 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$104.10

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 128.76% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Jewish Community Day School**Site Code**

889001

Questioned Costs  
(Overpayments)**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$104.10

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$104.10

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

School QuesTECH Learning

Site Code

905001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$62.50.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school accounted for expenditures separately through a separate bank account or accounting system identifying scholarship program activity.

A sample of 5 payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 47.41% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

|               |                   |                  |                                    |
|---------------|-------------------|------------------|------------------------------------|
| <b>School</b> | QuesTECH Learning | <b>Site Code</b> | 905001                             |
|               |                   |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEE for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$0.00 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$0.00 |
|---|--------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Union Christian Academy

**Site Code**

992001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 3 non-scholarship students with exceptions was identified for a total of \$221.50.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 3 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$90.42

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 64.80% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

The salary for 1 key personnel increased by 15% or more.

## LOUISIANA DEPARTMENT OF EDUCATION

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Union Christian Academy

Site Code

992001

Questioned Costs  
(Overpayments)**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

A total of 1 exception was identified.

\$1,597.50

**2. Dual Enrollment***Scope and Selection:*

A total of 2 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

*Results:*

All students were determined to be actively attending the school during the applicable count dates.

\$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$1,687.92

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$1,687.92

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Knights Academy and High School

**Site Code**

993001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$12.50.

**II. Use of Funds**
**a) Verification of Educational Purpose**
*Scope and Selection:*

The school accounted for expenditures separately through a separate bank account or accounting system identifying scholarship program activity.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 1 payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$28.08

**b.1) Budget - Actual Expenditures**
*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 45.16% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

**b.2) Enrichment**

*The school was unable to provide complete information for the current school year salary for key personnel identified. Therefore, EisnerAmper was unable to perform this procedure in accordance with the AUP.*

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**School** Knights Academy and High School

**Site Code**

993001

Questioned Costs  
(Overpayments)

**III. Payment Verification**

**1. Residency and Attendance:**

*Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable.

\$0.00

**2. Dual Enrollment**

*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**

*Scope and Selection:*

*Results:*

Procedure was not applicable.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$28.08

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$28.08

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** eLearning Academy

**Site Code**

9B8001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$111.00.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$8.06

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 29.54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                   |                  |                                    |
|---------------|-------------------|------------------|------------------------------------|
| <b>School</b> | eLearning Academy | <b>Site Code</b> | 9B8001                             |
|               |                   |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

A total of 4 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

*Results:*

All students were determined to be actively attending the school during the applicable count dates. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |        |
|--|--------|
| <b>Total Overpayments Identified Through These Procedures:</b> | \$8.06 |
|--|--------|

|   |        |
|---|--------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | \$8.06 |
|---|--------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Madison STEAM Academy**Site Code**

9BG001

Questioned Costs  
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$1,625.00.

**II. Use of Funds****a) Verification of Educational Purpose***Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 4 payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 4 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$132.20

**b.1) Budget - Actual Expenditures***Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 70.54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

**b.2) Enrichment***Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.



**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                       |                  |                                    |
|---------------|-----------------------|------------------|------------------------------------|
| <b>School</b> | Madison STEAM Academy | <b>Site Code</b> | 9BG001                             |
|               |                       |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.

*Results:*

Procedure was not applicable. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:**Results:*

Procedure was not applicable. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

|  |                 |
|--|-----------------|
| <b>Total Overpayments Identified Through These Procedures:</b> | <u>\$132.20</u> |
|--|-----------------|

|   |                 |
|---|-----------------|
| <b>Maximum Overpayment Adjusted for Duplicate Overpayments:</b> | <u>\$132.20</u> |
|---|-----------------|

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** eLearning Academy of Houma

**Site Code**

9BJ001

Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 2 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$112.50.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 24.11% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** eLearning Academy of Houma

**Site Code**

9BJ001

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

A sample of 3 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*

A sample of 3 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$0.00

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$0.00

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Cornerstone Christian Academy

**Site Code**

9BN001

 Questioned Costs  
(Overpayments)

**I. Tuition and Fees for Scholarship Students**
*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 4 non-scholarship students with exceptions was identified for a total of \$750.00.

**II. Use of Funds**

## a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$163.66

## b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 38.44% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

## b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

Salaries for key personnel did not increase by 15% or more.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**
**School** Cornerstone Christian Academy

**Site Code**

9BN001

 Questioned Costs  
(Overpayments)

**III. Payment Verification**
**1. Residency and Attendance:**
*Scope and Selection:*

A sample of 3 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**2. Dual Enrollment**
*Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable.

\$0.00

**IV. Income Eligibility**
*Scope and Selection:*

A sample of 3 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified.

\$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$163.66

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$163.66

LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

|               |                         |                  |                                    |
|---------------|-------------------------|------------------|------------------------------------|
| <b>School</b> | Ignite Classical School | <b>Site Code</b> | 9BR001                             |
|               |                         |                  | Questioned Costs<br>(Overpayments) |

**I. Tuition and Fees for Scholarship Students**

*Scope and Selection:*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While EisnerAmper reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$9,705.00.

**II. Use of Funds**

a) Verification of Educational Purpose

*Scope and Selection:*

The school provided an allocation of its general operating expenditures to the Program.

A sample of 3 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

*Results:*

EisnerAmper identified 3 payroll transactions and 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$7,149.80

b.1) Budget - Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2024.

*Results:*

The school expended 29.78% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2023, were less than 50% of the budgeted amount.

b.2) Enrichment

*Scope and Selection:*

EisnerAmper inspected salaries for key personnel to determine whether the salaries have increased by 15% or greater.

*Results:*

The school was unable to provide complete information for the current school year salary for key personnel identified. Therefore, EisnerAmper was unable to perform this procedure in accordance with the AUP.

**LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

|               |                         |                  |                                    |
|---------------|-------------------------|------------------|------------------------------------|
| <b>School</b> | Ignite Classical School | <b>Site Code</b> | 9BR001                             |
|               |                         |                  | Questioned Costs<br>(Overpayments) |

**III. Payment Verification****1. Residency and Attendance:***Scope and Selection:*

A sample of 3 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**2. Dual Enrollment***Scope and Selection:*

Per a list of students identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.

*Results:*

Procedure was not applicable. \$0.00

**IV. Income Eligibility***Scope and Selection:*

A sample of 3 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions identified. \$0.00

**V. Special Education Tuition**

The procedure was not applicable as the school did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

**Total Overpayments Identified Through These Procedures:**

\$7,149.80

**Maximum Overpayment Adjusted for Duplicate Overpayments:**

\$7,149.80