

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To Lake Forest Elementary Charter School and
the Orleans Parish School Board

We have performed the procedures enumerated below, which were agreed to by Lake Forest Elementary Charter School (the School) and the Orleans Parish School Board (OPSB), solely to assist the OPSB with respect to validating student count reports as of February 1, 2017. Lake Forest Elementary Charter School's management is responsible for the School's student count. The sufficiency of these procedures is solely the responsibility of the OPSB. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Obtain the February 1, 2017 total student count for the School.

No exceptions were found as a result of applying this procedure.

2. Obtain a list of the students from the School's Student Information System and compare the total with the total in Step 1 above.

No exceptions were found as a result of applying this procedure.

3. Select a random sample of students from the School's Student Information System and obtain teachers' attendance records for the selected students. Determine if the student was classified properly in the Student Information System.

No exceptions were found as a result of applying this procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the applicable provisions of *Government Auditing Standards*, issued by the Comptroller General of the United States. 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. 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.

This report is intended solely for the information and use of Lake Forest Elementary Charter School and the OPSB and is not intended to be, and should not be, used by anyone other than these specified parties.

The logo for LaPoete, featuring the name in a stylized, cursive script font.

A Professional Accounting Corporation

Covington, LA
September 20, 2017