

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, 2025**

**CONFIDENTIAL**

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

**AGREED-UPON PROCEDURES REPORT**

**TABLE OF CONTENTS**

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	<u>Page</u>
Independent Accountants' Report on Applying Agreed-Upon Procedures	1
Executive Summary	2 - 7

Attachments:

Schedule A: Agreed-Upon Procedures	8 – 13
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Schedule B: Results of Procedures Performed for Each School:

<b>Site Code</b>	<b>School Name</b>	<b>Page</b>
500008	Our Lady of Fatima School	14
500010	St. Frederick High School	16
500020	St. Joseph School	18
501003	Holy Savior Menard Central High School	20
501013	Sacred Heart School	22
501014	St. Anthony of Padua School	24
501016	St. Frances Cabrini School	26
501034	St. Joseph Elementary & High School	28
503001	Central Catholic School	30
503003	Holy Rosary School	32
503009	St. Genevieve School	34
503010	St. Gregory Barbarigo School	36
503012	St. Joseph Elementary School	38
503013	St. Mary's Nativity	40
503014	Vandebilt Catholic High School	42
503015	E.D. White Catholic High School	44
504007	Holy Family Catholic School	46
504031	St. John Elementary School	48
504040	Vermilion Catholic High School	50
505002	Immaculate Conception Cathedral School	52
505006	Our Lady's School	54
505009	St. Louis Catholic High School	56
506006	Archbishop Shaw High School	58
506041	Our Lady of Perpetual Help School	60
506043	Our Lady of Prompt Succor School	62
506044	Our Lady of Prompt Succor School	64
506059	St. Anthony School	66
525001	Southfield School	68
538001	Family Worship Christian Academy	70
548001	Briarfield Academy	72
556001	Concordia Lutheran School	74
557001	Crescent City Christian School	76

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

**AGREED-UPON PROCEDURES REPORT**

<b>Site Code</b>	<b>School Name</b>	<b>Page</b>
561001	Faith Lutheran School	78
579001	Family Community Christian School	80
582001	Gethsemane Christian Academy	82
5B2001	SIHAF Learning and Career Institute	84
616001	Lutheran High School	86
641001	Alexandria Country Day School Lower	88
641002	Alexandria Country Day School Upper	90
656001	Old Bethel Christian Academy	92
667001	John Paul The Great Academy	94
6A7001	McKinney Byrd Academy Inc.	96
706001	Prevailing Faith Christian Academy	98
719001	Evangel Christian Academy	100
760001	Victory Christian Academy	102
785001	Westminster Christian Academy	104
874001	Northeast Baptist School	106
876001	Torah Academy	108
886001	Claiborne Christian School	110
905001	QuesTECH Learning	112
992001	Union Christian Academy	114
993001	Knights Academy and High School	116
9B8001	eLearning Academy	118
9BG001	Madison STEAM Academy	120
9BJ001	eLearning Academy of Houma	122
9BN001	Cornerstone Christian Academy	124
9BR001	Ignite Classical School	126

## 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, 2025. 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  
Baton Rouge, Louisiana  
May 30, 2025

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

---

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. The Agreed-Upon Procedures (AUP) are included in Schedule A of this report. Fifty-seven (57) schools were subjected to these procedures; all fifty-seven (57) 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. For one (1) out of a total of fifty-seven (57) schools, this procedure was not applicable. For thirty-three (33) out of the fifty-six (56) private schools that were subjected to the procedure, EisnerAmper identified exceptions when making that comparison. 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 Student Scholarship for Educational Excellence Program (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:

School Site Code	School
500020	St. Joseph School
501016	St. Frances Cabrini School
501034	St. Joseph Elementary & High School
503001	Central Catholic School
503003	Holy Rosary School
503009	St. Genevieve School
503012	St. Joseph Elementary 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
506044	Our Lady of Prompt Succor School
525001	Southfield School
538001	Family Worship Christian Academy
548001	Briarfield Academy
557001	Crescent City Christian School
579001	Family Community Christian School
641002	Alexandria Country Day School Upper

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<sup>1</sup> The LDE communicated that an Approved Tuition and Fee Certificate would not be provided for Holy Savior Menard Central High School (501003). Per LDE guidance, the unsigned/unapproved Tuition and Fee Certificate was utilized for this procedure.

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

---

School Site Code	School
667001	John Paul The Great Academy
6A7001	McKinney Byrd Academy Inc.
706001	Prevailing Faith Christian Academy
760001	Victory Christian Academy
785001	Westminster Christian Academy
874001	Northeast Baptist School
876001	Torah Academy
886001	Claiborne Christian School
992001	Union Christian Academy
993001	Knights Academy and High School
9BN001	Cornerstone Christian Academy
9BR001	Ignite Classical School

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

EisnerAmper was unable to complete this procedure for one (1) of the fifty-seven (57) private schools. Following several outreach attempts, the school did not provide a complete and accurate non-scholarship student population. Therefore, EisnerAmper was instructed by the LDE to forgo this procedure for SIHAF K-12 Learning Academy (5B2001) as we were unable to select a sample and complete this procedure in accordance with the AUP.

**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-seven (57) schools that provided a schedule of expenditures as of January 31, 2025, 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-four (54) 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 thirty-two (32) schools. A summary of the questioned costs resulting from the exceptions is as follows:

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

School Site Code	School	Scholarship Expenditure Procedures Questioned Costs
501016	St. Frances Cabrini School	\$7,084.37
501013	Sacred Heart School	\$4,305.94
506041	Our Lady of Perpetual Help School	\$3,351.54
500008	Our Lady of Fatima School	\$1,557.42
556001	Concordia Lutheran School	\$1,252.26
504031	St. John Elementary School	\$787.75
557001	Crescent City Christian School	\$595.91
719001	Evangel Christian Academy	\$418.05
9B8001	eLearning Academy	\$417.44
503014	Vandebilt Catholic High School	\$403.53
9BN001	Cornerstone Christian Academy	\$229.97
506044	Our Lady of Prompt Succor School	\$226.76
561001	Faith Lutheran School	\$178.61
785001	Westminster Christian Academy	\$117.01
503003	Holy Rosary School	\$110.67
501034	St. Joseph Elementary & High School	\$74.27
505009	St. Louis Catholic High School	\$65.69
641002	Alexandria Country Day School Upper	\$40.08
6A7001	McKinney Byrd Academy Inc.	\$21.71
505002	Immaculate Conception Cathedral School	\$21.53
506006	Archbishop Shaw High School	\$19.20
9BJ001	eLearning Academy of Houma	\$17.04
525001	Southfield School	\$17.02
503010	St. Gregory Barbarigo School	\$11.60
500020	St. Joseph School	\$11.34
874001	Northeast Baptist School	\$9.71
582001	Gethsemane Christian Academy	\$8.00
504040	Vermilion Catholic High School	\$6.49
548001	Briarfield Academy	\$3.23
876001	Torah Academy	\$0.73
503015	E.D. White Catholic High School	\$0.28
503012	St. Joseph Elementary School	\$0.04

**TOTAL QUESTIONED COST – Use of Funds      \$21,365.19**

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

*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, 2025 were less than 50% of the amount budgeted. Of the fifty-seven (57) schools that provided a complete listing of actual

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

expenditures as of January 31, 2025, seventeen (17) 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 were three (3) schools where EisnerAmper was unable to obtain complete information for the key personnel’s salary: SIHAF K-12 Learning Academy (5B2001), Knights Academy and High School (993001), and Ignite Classical School (9BR001). Therefore, we were unable to perform this procedure for these three (3) schools. There were also three (3) additional schools where EisnerAmper was unable to obtain complete salary information for some of the identified key personnel: Archbishop Shaw High School (506006), Southfield School (525001), and Prevailing Faith Christian Academy (706001). Therefore, we were only able to partially complete this procedure for these three (3) schools. Of the fifty-four (54) schools where procedures were performed, nine (9) schools had key employees whose salaries increased by 15% or greater: Vandebilt Catholic High School (503014), St. Louis Catholic High School (505009), Southfield School (525001), Alexandria Country Day School – Lower Campus (641001), Alexandria Country Day School – Upper Campus (641002), Prevailing Faith Christian Academy (706001), Westminster Christian Academy (785001), Claiborne Christian School (886001), and Union Christian Academy (992001).

**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-seven (57) schools subjected to the procedures, this procedure was not applicable for twenty (20) schools as the schools did not have any new incoming scholarship students this year per LDE rosters. For the remaining thirty-seven (37) schools that were subjected to the procedures, seven (7) 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 below.

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
504031	St. John Elementary School	24	5	1	\$4,701.75
992001	Union Christian Academy	10	5	3	\$4,603.75
656001	Old Bethel Christian Academy	8	5	1	\$4,162.50
706001	Prevailing Faith Christian Academy	9	5	1	\$2,513.69
9BJ001	eLearning Academy of Houma	2	2	1	\$2,329.75
557001	Crescent City Christian School	17	5	1	\$2,156.25

<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.

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

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
579001	Family Community Christian School	51	6	1	\$1,035.00
<b>TOTAL QUESTIONED COSTS</b>					<b>\$21,502.69</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 SSEEP school on certain count dates, EisnerAmper identified the student as being ineligible for the quarterly SSEEP 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 sixteen (16) students across eight (8) schools. Quarter 3 attendance was determined for nine (9) students across five (5) 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>3</sup>
579001	Family Community Christian School	5	3	\$3,105.00
500008	Our Lady of Fatima School-Monroe	5	1	\$1,807.25
9BG001	Madison STEAM Academy	1	1	\$1,625.00
506041	Our Lady of Perpetual Help School	1	1	\$1,587.50
<b>TOTAL QUESTIONED COSTS</b>				<b>\$8,124.75</b>

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

**IV. Income Eligibility**

This procedure, as described in Schedule A, called for assessing income eligibility for new scholarship students. Of the fifty-seven (57) schools subjected to the procedures, this procedure was not applicable for twenty (20) schools as these schools did not have any new incoming scholarship students this year per the LDE rosters. For the thirty-seven (37) schools with new SSEEP students that were subjected to the procedures, six (6) schools received scholarship tuition and fee payments

<sup>3</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  
EXECUTIVE SUMMARY**

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 on the following page:

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>4</sup> Based Upon Sample
706001	Prevailing Faith Christian Academy	9	5	1	\$7,541.13
9B8001	eLearning Academy	9	5	1	\$6,879.25
504007	Holy Family Catholic School	44	5	1	\$4,650.00
992001	Union Christian Academy	10	5	3	\$4,603.75
656001	Old Bethel Christian Academy	8	5	1	\$3,937.50
579001	Family Community Christian School	51	6	1	\$1,035.00
<b>TOTAL QUESTIONED COSTS</b>					<b>\$28,646.63</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-seven (57) schools subjected to the procedures, this procedure was not applicable for fifty-six (56) 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.

School Site Code	School	Total Overpayments Procedure III, IV and Dual Enrollment	Total Overpayments Less Duplicate Exceptions
992001	Union Christian Academy	\$9,207.50	\$4,603.75
579001	Family Community Christian School	\$5,175.00	\$3,105.00

<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.

**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 Padua School
501016	St. Frances Cabrini School *
501034	St. Joseph Elementary & High School
503001	Central Catholic School
503003	Holy Rosary School
503009	St. Genevieve School
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
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
5B2001	SIHAF Learning and Career Institute *
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
6A7001	McKinney Byrd Academy Inc.
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 *
905001	QuesTECH Learning
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 Academy
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**

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- For one of the schools assigned to EisnerAmper, the LDE communicated that the Approved Tuition and Fee Certificate would not be provided and the unsigned Tuition and Fee Certificate 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 payment discount
  - 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, 2025 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, 2025, 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.

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

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- For instances where the population was less than or equal to five payroll or five non-payroll transactions, the entire population was selected.
- 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 SSEEPP 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, 2025 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.
  - For one school that incorrectly completed the Original Scholarship Budget amount but did not receive a Q1 Payment, EisnerAmper received LDE guidance to utilize the school's Q2 Payment report to re-calculate the percent expended.
- 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

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

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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 2024-25) from each school. Key personnel were defined by LDE as individuals that are responsible for the direct operation of the school (principals, assistant principals, etc.). EisnerAmper compared the AY 2023-24 salaries to the AY 2024-25 salaries and identified those with increases of 15 percent or greater.
  - The AY 2024-2025 salaries were determined by using salary support through January 2025 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 3, 2024, December 2, 2024, and February 3, 2025.
  - Per LDE's guidance, attendance was assessed for the following time periods to account for holidays and any school closures: August 19 – September 20, 2024, November 11 – December 20, 2024, and January 20 – February 21, 2025.
- 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

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

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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.
  - 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 SSEEPP tuition payments amount associated with each exception or the difference between the correct SSEEPP tuition payment amount and the actual SSEEPP 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 SSEEPP 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 SSEEPP 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 observed that each scholarship student met the income eligibility requirements. We obtained and inspected the income eligibility supporting documentation approved by the LDE to observe that the family income was not greater than 250% of the current federal poverty guidelines. The table below, as

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

published by the LDE in Scholarship Program 2024-2025 Application Guide, was used to determine income eligibility.

<b>250% of the 2024 FEDERAL POVERTY GUIDELINES</b>				
<b>Household/Family Size</b>	<b>Annual Income</b>	<b>Monthly Income</b>	<b>Bi-Weekly Income</b>	<b>Weekly Income</b>
2	\$51,100.00	\$4,258.33	\$1,965.08	\$982.77
3	\$64,550.00	\$5,379.17	\$2,482.31	\$1,241.44
4	\$78,000.00	\$6,500.00	\$2,999.54	\$1,500.12
5	\$91,450.00	\$7,620.83	\$3,516.77	\$1,758.79
6	\$104,900.00	\$8,741.67	\$4,033.99	\$2,017.46
7	\$118,350.00	\$9,862.50	\$4,551.22	\$2,276.14
8	\$131,800.00	\$10,983.33	\$5,068.45	\$2,534.81
<b>Add this amount for each additional family member</b>	\$13,450.00	\$1,120.83	\$517.23	\$258.67

- 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 SSEEP 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

<b>School</b> Our Lady of Fatima School	<b>Site Code</b>	500008
		Questioned Costs

**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.

*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 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$1,557.42

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, 2025.

*Results:*

The school expended 63.36% 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

**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
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**2. Dual Enrollment**

*Scope and Selection:*

A total of 5 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:*

A total of 1 student was determined to not be actively attending the school during the applicable count dates.	\$1,807.25
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**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
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**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 Questioned Costs Identified Through These Procedures:</b>	\$3,364.67
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$3,364.67
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** St. Frederick High School

**Site Code**

500010

Questioned Costs

**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.

*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 4 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, 2025.

*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

<b>School</b>	St. Frederick High School	<b>Site Code</b>	500010
			Questioned Costs

**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.

<b>Total Questioned Costs Identified Through These Procedures:</b>	<u>\$0.00</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$0.00</u>
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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

**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.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$941.50.

**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 4 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$11.34

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, 2025.

*Results:*

The school expended 56.55% 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>	St. Joseph School	<b>Site Code</b>	500020
			Questioned Costs

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	\$11.34
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$11.34
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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

**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.

*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, 2025.

*Results:*

The school expended 51.09% 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> Holy Savior Menard Central High School	<b>Site Code</b>	501003
		Questioned Costs

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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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

**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.

*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.	\$4,305.94
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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, 2025.

*Results:*

The school expended 88.45% 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> Sacred Heart School	<b>Site Code</b>	501013
		Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	\$4,305.94
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$4,305.94
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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

**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.

*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, 2025.

*Results:*

The school expended 93.66% 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. Anthony of Padua School	<b>Site Code</b>	501014
			Questioned Costs

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	<u>\$0.00</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$0.00</u>
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

<b>School</b>	St. Frances Cabrini School	<b>Site Code</b>	501016
			Questioned Costs

**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.

*Results:*

A total of 4 non-scholarship students with exceptions was identified for a total of \$1,881.50.

**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 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$7,084.37

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, 2025.

*Results:*

The school expended 49.42% 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. Frances Cabrini School	<b>Site Code</b>	501016
		Questioned Costs

**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
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**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
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**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
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**V. Special Education Tuition**

*Scope and Selection:*

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

*Results:*

No exceptions identified.	\$0.00
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<b>Total Questioned Costs Identified Through These Procedures:</b>	\$7,084.37
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$7,084.37
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** St. Joseph Elementary & High School

**Site Code**

501034

Questioned Costs

**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.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$0.26.

**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.

\$74.27

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, 2025.

*Results:*

The school expended 51.4% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 2% of total scholarship budget.

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>	St. Joseph Elementary & High School	<b>Site Code</b>	501034
			Questioned Costs

**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
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**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
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**IV. Income Eligibility**

*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
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**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 Questioned Costs Identified Through These Procedures:</b>	<table border="0"> <tr><td style="border-top: 1px solid black;">\$74.27</td></tr> <tr><td style="border-top: 3px double black;">\$74.27</td></tr> </table>	\$74.27	\$74.27
\$74.27			
\$74.27			

<b>Total Adjusted for Duplicate Questioned Costs:</b>	<table border="0"> <tr><td style="border-top: 1px solid black;">\$74.27</td></tr> <tr><td style="border-top: 3px double black;">\$74.27</td></tr> </table>	\$74.27	\$74.27
\$74.27			
\$74.27			

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

**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.

*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 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, 2025.

*Results:*

The school expended 54.91% 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:*

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

**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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

<b>School</b> Holy Rosary School	<b>Site Code</b>	503003
		Questioned Costs

**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.

*Results:*

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

EisnerAmper identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose.	\$110.67
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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, 2025.

*Results:*

The school expended 67.98% 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>	Holy Rosary School	<b>Site Code</b>	503003
			Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	\$110.67
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$110.67
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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

**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.

*Results:*

A total of 2 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:*

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, 2025.

*Results:*

The school expended 48.69% 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

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

<b>School</b>	St. Gregory Barbarigo School	<b>Site Code</b>	503010
			Questioned Costs

**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.

*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. \$11.60

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, 2025.

*Results:*

The school expended 36.80% 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:*

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. Gregory Barbarigo School	<b>Site Code</b>	503010
			Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	\$11.60
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$11.60
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

<b>School</b>	St. Joseph Elementary School	<b>Site Code</b>	503012
			Questioned Costs

**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.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$212.50.

**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. \$0.04

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, 2025.

*Results:*

The school expended 61.55% 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>	St. Joseph Elementary School	<b>Site Code</b>	503012
			Questioned Costs

**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
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**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
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**IV. Income Eligibility**

*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
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**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 Questioned Costs Identified Through These Procedures:</b>	\$0.04
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.04
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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

**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.

*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, 2025.

*Results:*

The school expended 58.52% 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

<b>School</b>	St. Mary's Nativity	<b>Site Code</b>	503013
			Questioned Costs

**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:*

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 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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Vandebilt Catholic High School

**Site Code**

503014

Questioned Costs

**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.

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

\$403.53

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, 2025.

*Results:*

The school expended 113.72% 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 2 key personnel increased by 15% or more.

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

<b>School</b> Vandebilt Catholic High School	<b>Site Code</b>	503014
		Questioned Costs

**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
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**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
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**IV. Income Eligibility**

*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
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**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 Questioned Costs Identified Through These Procedures:</b>	<table border="0"> <tr><td style="border-top: 1px solid black;">\$403.53</td></tr> <tr><td style="border-top: 3px double black;">\$403.53</td></tr> </table>	\$403.53	\$403.53
\$403.53			
\$403.53			

<b>Total Adjusted for Duplicate Questioned Costs:</b>	<table border="0"> <tr><td style="border-top: 1px solid black;">\$403.53</td></tr> <tr><td style="border-top: 3px double black;">\$403.53</td></tr> </table>	\$403.53	\$403.53
\$403.53			
\$403.53			

**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

**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.

*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. \$0.28

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, 2025.

*Results:*

The school expended 75.05% 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

**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 Questioned Costs Identified Through These Procedures:</b>	\$0.28
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.28
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Holy Family Catholic School

**Site Code**

504007

Questioned Costs

**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.

*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, 2025.

*Results:*

The school expended 50.07% 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>	Holy Family Catholic School	<b>Site Code</b>	504007
			Questioned Costs

**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:*

A total of 1 exception was identified. \$4,650.00

**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 Questioned Costs Identified Through These Procedures:</b>	\$4,650.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$4,650.00
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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

**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.

*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 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. \$787.75

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, 2025.

*Results:*

The school expended 18.87% 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. John Elementary School	<b>Site Code</b>	504031
			Questioned Costs

**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.

\$4,701.75

**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 Questioned Costs Identified Through These Procedures:**

\$5,489.50

**Total Adjusted for Duplicate Questioned Costs:**

\$5,489.50

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

**School** Vermilion Catholic High School

**Site Code**

504040

Questioned Costs

**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.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$2,361.88.

**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:*

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

\$6.49

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, 2025.

*Results:*

The school expended 574.17% 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

**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
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**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
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**IV. Income Eligibility**

*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
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**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 Questioned Costs Identified Through These Procedures:</b>	\$6.49
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$6.49
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Immaculate Conception Cathedral School

**Site Code**

505002

Questioned Costs

**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.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$6.25.

**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.

\$21.53

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, 2025.

*Results:*

The school expended 45.32% 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> Immaculate Conception Cathedral School	<b>Site Code</b>	505002
		Questioned Costs

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	\$21.53
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$21.53
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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

**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.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$149.66.

**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, 2025.

*Results:*

The school expended 58.43% 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> Our Lady's School	<b>Site Code</b>	505006
		Questioned Costs

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** St. Louis Catholic High School

**Site Code**

505009

Questioned Costs

**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.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$125.00.

**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.

\$65.69

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, 2025.

*Results:*

The school expended 60.94% 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. Louis Catholic High School	<b>Site Code</b>	505009
			Questioned Costs

**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
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**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
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**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
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**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 Questioned Costs Identified Through These Procedures:</b>	\$65.69
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$65.69
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Archbishop Shaw High School

**Site Code**

506006

Questioned Costs

**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.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$2,250.00.

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

\$19.20

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, 2025.

*Results:*

The school expended 52.06% 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 2 of the 3 key personnel did not increase by 15% or more. However, the school was unable to provide salary support for 1 of the 3 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

<b>School</b> Archbishop Shaw High School	<b>Site Code</b>	506006
		Questioned Costs

**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.

<b>Total Questioned Costs Identified Through These Procedures:</b>	\$19.20
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$19.20
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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

**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.

*Results:*

A total of 3 non-scholarship students with exceptions was identified for a total of \$1,066.25.

**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.

\$3,351.54

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, 2025.

*Results:*

The school expended 73.13% 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 of Perpetual Help School	<b>Site Code</b>	506041
		Questioned Costs

**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:*

A total of 1 student was determined to not be actively attending the school during the applicable count dates. \$1,587.50

**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 Questioned Costs Identified Through These Procedures:</b>	<u>\$4,939.04</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$4,939.04</u>
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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

**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.

*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, 2025.

*Results:*

The school expended 50.26% 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

**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 Questioned Costs Identified Through These Procedures:</b>	<u>\$0.00</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$0.00</u>
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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

**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.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$2,512.50.

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

\$226.76

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, 2025.

*Results:*

The school expended 41.42% 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

**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 Questioned Costs Identified Through These Procedures:</b>	<u>\$226.76</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$226.76</u>
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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

**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.

*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, 2025.

*Results:*

The school expended 60.02% 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. Anthony School	<b>Site Code</b>	506059
			Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

<b>School</b> Southfield School	<b>Site Code</b>	525001
		Questioned Costs

**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.

*Results:*

A total of 4 non-scholarship students with exceptions was identified for a total of \$975.00.

**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 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$17.02

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, 2025.

*Results:*

The school expended 103.62% 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 1 of the 9 key personnel increased by 15% or more. In addition, the school was unable to provide salary support for 2 of the 9 key personnel; therefore, we were unable to perform this procedure in accordance with the AUP for these individuals.

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

<b>School</b>	Southfield School	<b>Site Code</b>	525001
			Questioned Costs

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	<u>\$17.02</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$17.02</u>
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Family Worship Christian Academy

**Site Code**

538001

Questioned Costs

**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.

*Results:*

A total of 3 non-scholarship students with exceptions was identified for a total of \$1,930.00.

**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, 2025.

*Results:*

The school expended 51.64% 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> Family Worship Christian Academy	<b>Site Code</b>	538001
		Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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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

**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.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$276.00.

**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. \$3.23

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, 2025.

*Results:*

The school expended 106.19% 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

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	\$3.23
	\$3.23

<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$3.23
	\$3.23

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

**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.

*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 3 payroll transactions that either lacked supporting documentation or were not for an educational purpose.	\$1,252.26
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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, 2025.

*Results:*

The school expended 41.57% 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> Concordia Lutheran School	<b>Site Code</b>	556001
		Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	\$1,252.26
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$1,252.26
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Crescent City Christian School

**Site Code**

557001

Questioned Costs

**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.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$1,291.00.

**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.

\$595.91

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, 2025.

*Results:*

The school expended 55.81% 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> Crescent City Christian School	<b>Site Code</b>	557001
		Questioned Costs

**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.	\$2,156.25
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**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
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**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
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**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 Questioned Costs Identified Through These Procedures:</b>	\$2,752.16
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$2,752.16
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Faith Lutheran School

**Site Code**

561001

Questioned Costs

**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.

*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.

\$178.61

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, 2025.

*Results:*

The school expended 89.81% 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> Faith Lutheran School	<b>Site Code</b>	561001
		Questioned Costs

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	<u>\$178.61</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$178.61</u>
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Family Community Christian School

**Site Code**

579001

Questioned Costs

**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.

*Results:*

A total of 4 non-scholarship students with exceptions was identified for a total of \$762.50.

**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, 2025.

*Results:*

The school expended 45.21% 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> Family Community Christian School	<b>Site Code</b>	579001
		Questioned Costs

**III. Payment Verification**

**1. Residency and Attendance:**

*Scope and Selection:*

A sample of 6 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

A total of 1 exception was identified.	\$1,035.00
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**2. Dual Enrollment**

*Scope and Selection:*

A total of 5 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:*

A total of 3 students was determined to not be actively attending the school during the applicable count dates.	\$3,105.00
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**IV. Income Eligibility**

*Scope and Selection:*

A sample of 6 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

A total of 1 exception was identified.	\$1,035.00
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**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 Questioned Costs Identified Through These Procedures:</b>	\$5,175.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$3,105.00
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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

**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.

*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. \$8.00

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, 2025.

*Results:*

The school expended 116.74% 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

**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
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**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
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**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
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**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 Questioned Costs Identified Through These Procedures:</b>	\$8.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$8.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** SIHAF Learning and Career Institute

**Site Code**

5B2001

Questioned Costs

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

EisnerAmper was unable to select a sample and complete the procedure in accordance with the AUP. Therefore, per LDE guidance, Procedure I was not performed.

**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:*

No exceptions identified.

b.1) Budget - Actual Expenditures

\$0.00

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2025.

*Results:*

The school expended 96.29% 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:*

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> SIHAF Learning and Career Institute	<b>Site Code</b>	5B2001
		Questioned Costs

**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.

<b>Total Questioned Costs Identified Through These Procedures:</b>	<u>\$0.00</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$0.00</u>
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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

**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.

*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, 2025.

*Results:*

The school expended 74.72% 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

**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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Alexandria Country Day School Lower

**Site Code**

641001

Questioned Costs

**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.

*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, 2025.

*Results:*

The school expended 96.96% 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 3 key personnel increased by 15% or more.

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

<b>School</b> Alexandria Country Day School Lower	<b>Site Code</b>	641001
		Questioned Costs

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Alexandria Country Day School Upper

**Site Code**

641002

Questioned Costs

**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.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$375.00.

**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 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$40.08

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, 2025.

*Results:*

The school expended 114.99% 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 3 key personnel increased by 15% or more.

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

<b>School</b> Alexandria Country Day School Upper	<b>Site Code</b>	641002
		Questioned Costs

**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
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**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
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**IV. Income Eligibility**

*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
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**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 Questioned Costs Identified Through These Procedures:</b>	\$40.08
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$40.08
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Old Bethel Christian Academy

**Site Code**

656001

Questioned Costs

**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.

*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, 2025.

*Results:*

The school expended 56.76% 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

<b>School</b> Old Bethel Christian Academy	<b>Site Code</b>	656001
		Questioned Costs

**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.	\$4,162.50
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**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
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**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.	\$3,937.50
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**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 Questioned Costs Identified Through These Procedures:</b>	\$8,100.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$8,100.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** John Paul The Great Academy

**Site Code**

667001

Questioned Costs

**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.

*Results:*

A total of 3 non-scholarship students with exceptions was identified for a total of \$2,195.13.

**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, 2025.

*Results:*

The school expended 55.61% 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

**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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School McKinney Byrd Academy Inc.

Site Code

6A7001

Questioned Costs

**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.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$50.00.

**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 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.

\$21.71

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, 2025.

*Results:*

The school expended 41.92% 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> McKinney Byrd Academy Inc.	<b>Site Code</b>	6A7001
		Questioned Costs

**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
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**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
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**IV. Income Eligibility**

*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
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**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 Questioned Costs Identified Through These Procedures:</b>	<table border="0"> <tr><td style="border-top: 1px solid black;">\$21.71</td></tr> <tr><td style="border-top: 3px double black;">\$21.71</td></tr> </table>	\$21.71	\$21.71
\$21.71			
\$21.71			

<b>Total Adjusted for Duplicate Questioned Costs:</b>	<table border="0"> <tr><td style="border-top: 1px solid black;">\$21.71</td></tr> <tr><td style="border-top: 3px double black;">\$21.71</td></tr> </table>	\$21.71	\$21.71
\$21.71			
\$21.71			

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

**School** Prevailing Faith Christian Academy

**Site Code**

706001

Questioned Costs

**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.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$10,087.50.

**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 3 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, 2025.

*Results:*

The school expended 63.46% 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 1 of the 3 key personnel increased by 15% or more. In addition, the school was unable to provide complete information for the current school year salary for 2 of the 3 key personnel identified. Therefore, EisnerAmper was unable to perform this procedure in accordance with the AUP for these individuals.

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

<b>School</b> Prevailing Faith Christian Academy	<b>Site Code</b>	706001
		Questioned Costs

**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.	\$2,513.69
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**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
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**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.	\$7,541.13
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**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 Questioned Costs Identified Through These Procedures:</b>	\$10,054.82
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$10,054.82
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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

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

*Scope and Selection:*

A sample of 6 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.

*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 3 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$418.05

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, 2025.

*Results:*

The school expended 39.06% 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> Evangel Christian Academy	<b>Site Code</b>	719001
		Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	\$418.05
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$418.05
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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

**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.

*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:*

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, 2025.

*Results:*

The school expended 49.42% 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

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	<u>\$0.00</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$0.00</u>
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

<b>School</b> Westminster Christian Academy	<b>Site Code</b>	785001
		Questioned Costs

**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.

*Results:*

A total of 3 non-scholarship students with exceptions was identified for a total of \$375.00.

**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. \$117.01

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, 2025.

*Results:*

The school expended 94.63% 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> Westminster Christian Academy	<b>Site Code</b>	785001
		Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	\$117.01
	\$117.01

<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$117.01
	\$117.01

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

**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.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$2.50.

**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. \$9.71

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, 2025.

*Results:*

The school expended 49.34% 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

<b>School</b> Northeast Baptist School	<b>Site Code</b>	874001
		Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	\$9.71
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$9.71
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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

**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.

*Results:*

A total of 3 non-scholarship students with exceptions was identified for a total of \$4,100.00.

**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:*

EisnerAmper identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$0.73

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, 2025.

*Results:*

The school expended 64.74% 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> Torah Academy	<b>Site Code</b>	876001
		Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	\$0.73
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.73
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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

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

*Scope and Selection:*

A sample of 6 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.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$0.14.

**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, 2025.

*Results:*

The school expended 58.33% 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> Claiborne Christian School	<b>Site Code</b>	886001
		Questioned Costs

**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 Questioned Costs Identified Through These Procedures:</b>	<u>\$0.00</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$0.00</u>
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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

**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.

*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 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, 2025.

*Results:*

The school expended 32.25% 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> QuesTECH Learning	<b>Site Code</b>	905001
		Questioned Costs

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

<b>School</b> Union Christian Academy	<b>Site Code</b>	992001
		Questioned Costs

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

*Scope and Selection:*

A sample of 6 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.

*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 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, 2025.

*Results:*

The school expended 52.4% 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>	Union Christian Academy	<b>Site Code</b>	992001
			Questioned Costs

**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 3 exceptions was identified.	\$4,603.75
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**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
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**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 3 exceptions was identified.	\$4,603.75
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**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 Questioned Costs Identified Through These Procedures:</b>	\$9,207.50
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$4,603.75
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Knights Academy and High School

**Site Code**

993001

Questioned Costs

**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.

*Results:*

A total of 1 non-scholarship student with an exception was identified for a total of \$125.00.

**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:*

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, 2025.

*Results:*

The school expended 46.14% 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

<b>School</b> Knights Academy and High School	<b>Site Code</b>	993001
		Questioned Costs

**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.

<b>Total Questioned Costs Identified Through These Procedures:</b>	\$0.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** eLearning Academy

**Site Code**

9B8001

Questioned Costs

**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.

*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 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$417.44

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, 2025.

*Results:*

The school expended 28.56% 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> eLearning Academy	<b>Site Code</b>	9B8001
		Questioned Costs

**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. \$6,879.25

**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 Questioned Costs Identified Through These Procedures:</b>	\$7,296.69
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$7,296.69
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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

**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.

*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 3 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, 2025.

*Results:*

The school expended 98.8% 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> Madison STEAM Academy	<b>Site Code</b>	9BG001
		Questioned Costs

**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
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**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.	\$1,625.00
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**IV. Income Eligibility**

*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
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**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 Questioned Costs Identified Through These Procedures:</b>	\$1,625.00
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$1,625.00
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** eLearning Academy of Houma

**Site Code**

9BJ001

Questioned Costs

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

*Scope and Selection:*

EisnerAmper was unable to select a sample for this procedure, as the school does not have any non-scholarship students in grades in which there are scholarship students.

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.

*Results:*

Procedure was not applicable.

**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. \$17.04

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, 2025.

*Results:*

The school expended 24.46% 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, 2024, 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 of Houma	<b>Site Code</b>	9BJ001
		Questioned Costs

**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:*

A total of 1 exception was identified.	\$2,329.75
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**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
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**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
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**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 Questioned Costs Identified Through These Procedures:</b>	\$2,346.79
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	\$2,346.79
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Cornerstone Christian Academy

**Site Code**

9BN001

Questioned Costs

**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.

*Results:*

A total of 2 non-scholarship students with exceptions was identified for a total of \$675.00.

**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.

\$229.97

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, 2025.

*Results:*

The school expended 36.63% 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> Cornerstone Christian Academy	<b>Site Code</b>	9BN001
		Questioned Costs

**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.

<b>Total Questioned Costs Identified Through These Procedures:</b>	<u>\$229.97</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$229.97</u>
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LOUISIANA DEPARTMENT OF EDUCATION  
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

**School** Ignite Classical School

**Site Code**

9BR001

Questioned Costs

**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.

*Results:*

A total of 5 non-scholarship students with exceptions was identified for a total of \$8,145.88.

**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, 2025.

*Results:*

The school expended 87.34% 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 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

**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:*

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

*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 Questioned Costs Identified Through These Procedures:</b>	<u>\$0.00</u>
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<b>Total Adjusted for Duplicate Questioned Costs:</b>	<u>\$0.00</u>
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