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LOUISIANA DEPARTMENT OF EDUCATION
OFFICE OF MANAGEMENT AND FINANCE

Student Scholarship for Educational Excellence Program Agreed-Upon Procedures Report for the Year Ended June 30, 2019

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LOUISIANA DEPARTMENT OF EDUCATION
OFFICE OF MANAGEMENT AND FINANCE

AGREED-UPON PROCEDURES REPORT

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures listed in the attached Schedule A, which were agreed to by the Louisiana Department of Education (LDE, the specified party), to assist you in your oversight of schools listed in the attached Schedule A that are participants in the Student Scholarships for Educational Excellence Program (Program) for the year ended June 30, 2019. Each of these schools is considered to be a responsible party whose management is responsible for conducting the Program at their respective schools in accordance with the laws and regulations governing the Program. The scope and sufficiency of these procedures is solely the responsibility of the LDE. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures 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.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 the Program, at the individual school level or collectively. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Attestation standards established by the American Institute of Certified Public Accountants require that we request a written representation from the schools participating in the Program asserting their responsibilities for compliance and that the information provided to us as evidence of compliance has been accurately measured or evaluated. We requested this from all participating schools, and we received this from all participating schools except those indicated on Schedule A of this report.

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 17, 2019

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

The purpose of this engagement was to perform agreed-upon procedures for the Louisiana Department of Education (LDE/Department) to each of the schools listed in Schedule A of this report for the LDE’s use in monitoring compliance with the Student Scholarships for Educational Excellence Program (SSEEP/Program) regulations and requirements for the academic school year (AY) 2018-2019. Procedures performed were agreed to by the LDE and are included in Schedule A of this report. Fifty-six (56) schools were subjected to these procedures; fifty-five (55) of them are private schools and one (1) is a public school.

The results of our procedures for each school are presented in detail in a Schedule B. However, the following narrative provides a high level summary of the procedures performed and the resulting findings (also referred to as exceptions) across all schools.

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 two (2) out of a total of fifty-six (56) schools, this procedure was not applicable. For eighteen (18) out of the fifty-four (54) private schools that were subjected to the procedure, P&N noted exceptions when making that comparison. For purposes of this procedure, an exception is defined as an instance where the tuition and fees charged and collected from a non-scholarship student were less than the tuition and fees charged to the Program, as indicated by the LDE’s Approved Tuition and Fees form. 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 noted at the following schools:

| School Site Code | School |
|------------------|--|
| 505009 | St. Louis Catholic High School |
| 557001 | Crescent City Christian School |
| 503003 | Holy Rosary School |
| 561001 | Faith Lutheran School |
| 706001 | Prevailing Faith Christian Academy |
| 616001 | Lutheran High School |
| 501016 | St. Frances Cabrini School |
| 876001 | Torah Academy |
| 506059 | St. Anthony School |
| 992001 | Union Christian Academy |
| 506036 | Our Lady of Divine Providence School |
| 503013 | St. Mary’s Nativity |
| 572001 | Ridgewood Preparatory School |
| 905001 | Quest School |
| 886001 | Claiborne Christian School |
| 6A7001 | McKinney Byrd Academy |
| 501003 | Holy Savior Menard Central High School |
| 506044 | Our Lady of Prompt Succor School |

We would like to make the LDE aware that while P&N reports the tuition and fee differences as exceptions, we did not report questioned costs for any reported exceptions. The LDE should analyze the reported exceptions and determine the amount of questioned costs, if any, that should be attributed

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

to the school. Noted exceptions for the schools listed on the previous page are included in the school's respective Schedule B.

II. Use of Funds

Verification of Educational Purpose:

This procedure called for observation of supporting documentation for a sample of costs charged to the Program and evidence of educational purpose. P&N noted the following observations for the fifty-six (56) schools (one (1) public and fifty-five (55) private schools) for which expenditures were selected as described in Schedule A:

- Five (5) schools account for scholarship expenditures separately through separate bank accounts or accounting systems that separately identify scholarship program expenditures: Quest School (905001), St. Frederick High School (500010), St. Theodore's Holy Family Catholic School (505011), Family Worship Christian Academy (538001), and Lighthouse Christian Preparatory School (571001). For those schools, P&N selected samples from those separate records and performed the procedures described in Schedule A.
- For the remaining fifty-one (51) schools that use an allocation methodology as means of separately accounting for scholarship expenditures, P&N obtained completed allocation spreadsheets and performed the procedures described in Schedule A.

Any sampled cost which lacked supporting documentation or which was for a non-educational purpose was identified as an exception. A summary of the questioned costs resulting from the exceptions is as follows:

| School Site Code | School | Scholarship Expenditure Procedures Questioned Amounts |
|-------------------------|--------------------------------------|--|
| 557001 | Crescent City Christian School | \$3,381.60 |
| 506041 | Our Lady of Perpetual Help School | \$2,787.98 |
| 506059 | St. Anthony School | \$1,785.35 |
| 506043 | Our Lady of Prompt Succor School | \$1,649.71 |
| 561001 | Faith Lutheran School | \$1,364.47 |
| 886001 | Claiborne Christian School | \$1,229.89 |
| 706001 | Prevailing Faith Christian Academy | \$1,139.03 |
| 889001 | Jewish Community Day School | \$1,064.60 |
| 641001 | Alexandria Country Day School | \$1,051.83 |
| 501016 | St. Frances Cabrini School | \$1,008.82 |
| 506036 | Our Lady of Divine Providence School | \$933.29 |
| 874001 | Northeast Baptist School | \$771.65 |

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STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
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| School Site Code | School | Scholarship Expenditure Procedures Questioned Amounts |
|---|-------------------------------------|--|
| 506044 | Our Lady of Prompt Succor School | \$719.47 |
| 582001 | Gethsemane Christian Academy | \$697.81 |
| 619001 | University Academy of Cenla | \$627.48 |
| 6A9001 | Weatherford Academy | \$480.46 |
| 506049 | Sacred Heart of Jesus School | \$386.51 |
| 500020 | St. Joseph School | \$311.51 |
| 503005 | Maria Immacolata School | \$300.67 |
| 9B8001 | eLearning Academy | \$211.66 |
| 556001 | Concordia Lutheran School | \$182.01 |
| 500008 | Our Lady of Fatima School | \$150.00 |
| 501003 | Holy Savior Menard Central High | \$121.61 |
| 760001 | Victory Christian Academy | \$84.71 |
| 616001 | Lutheran High School | \$61.09 |
| 727001 | Boutte Christian Academy | \$32.24 |
| 505006 | Our Lady's School | \$28.90 |
| 992001 | Union Christian Academy | \$27.96 |
| 785001 | Westminster Christian Academy | \$24.89 |
| 719001 | Evangel Christian Academy | \$20.58 |
| 503012 | St. Joseph Elementary School | \$16.90 |
| 572001 | Ridgewood Preparatory School | \$16.04 |
| 501014 | St. Anthony of Padua School | \$11.36 |
| 503004 | Holy Savior School | \$10.13 |
| 579001 | Family Community Christian School | \$10.04 |
| 505009 | St. Louis Catholic High School | \$8.01 |
| 503003 | Holy Rosary School | \$2.79 |
| 503009 | St. Genevieve School | \$1.78 |
| 506057 | St. Angela Merici School | \$0.68 |
| 501034 | St. Joseph Elementary & High School | \$0.53 |
| 504007 | Holy Family Catholic School | \$0.31 |
| 503013 | St. Mary's Nativity | \$0.05 |
| 503001 | Central Catholic School | \$0.02 |
| 49035 | Park Vista Elementary School | \$0.01 |
| TOTAL QUESTIONED COST – Use of Funds | | \$ 22,716.43 |

The questioned amounts pertain only to the sampled cost items that were subjected to the procedures. The LDE might consider other procedures to determine the impact to a school's or the Program's entire cost.

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Budget to Actual Expenditures:

This procedure called for gathering budget to actual expenditure reports of the Program from each school and noting where actual expenditures as of January 31, 2019 were less than 50% of the amount budgeted. Of fifty-six (56) schools, twenty-two (22) schools reported less than 50% of budget expended.

Enrichment:

This procedure called for observance of the rate of change in key employee salaries from prior year to the current year. An exception was noted if the rate of change was 15% or greater. For nine (9) out of fifty-six (56) schools that were selected, P&N noted key employees whose salaries increased by 15% or greater.

III. Payment Verification

Residency and Attendance Verification:

These procedures as described in Schedule A called for assessing residency and attendance for new scholarship students. For ten (10) out of a total of fifty-six (56) schools, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. P&N noted that four (4) out of the forty-six (46) schools, that were subjected to the procedures, received scholarship tuition and fee payments for students that were identified as exceptions as defined in Schedule A. A summary of the results of the procedures, the exceptions noted, and the tuition overpayment identified from those exceptions is set forth in the table below.

| School Site Code | School | New Scholarship Student Population – 1st Qtr. | New Scholarship Students Sample – 1st Qtr. | Number of Students with Exceptions Related to Residency and/or Attendance | Total Overpayments ¹ Based Upon Sample |
|--------------------------|---|---|--|---|---|
| 706001 | Prevailing Faith Christian Academy | 27 | 5 | 2 | \$7,087.50 |
| 6A7001 | McKinney Byrd Academy | 6 | 5 | 4 | \$6,000.00 |
| 557001 | Crescent City Christian School | 39 | 5 | 1 | \$1,656.25 |
| 571001 | Lighthouse Christian Preparatory School | 10 | 5 | 1 | \$1,417.50 |
| TOTAL OVERPAYMENT | | | | | \$16,161.25 |

The overpayments indicated in the table above represent only the overpayments associated with the sampled students subjected to the procedures. The LDE might consider other procedures to determine the impact to a school or the Program’s total SSEE student population.

¹ Overpayments may be duplicated if the scholarship payment for a student is disallowed in more than one procedure. These duplicated overpayments are quantified and eliminated under the caption Duplicate Overpayments on the last page of this executive summary.

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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 dually enrolled in a public school and one of the schools participating in the SSEEP. If, through observation of attendance records, students were determined to be not actively attending the participating SSEEP School on certain count dates, P&N identified the student as being ineligible for the quarterly SSEEP payment due for those count dates. Any such payment received by the school was considered to be a questioned cost (overpayment). Quarter 1 and Quarter 2 attendance was determined for thirty-seven (37) students across seventeen (17) schools. Quarter 3 attendance was determined for eight (8) students across seven (7) schools. All students that were referred to us for the following schools were determined to be actively attending the SSEEP school during the count dates: Holy Family Catholic School (504007), Lighthouse Christian Preparatory School (571001), Our Lady of Divine Providence School (506036), Our Lady of Prompt Succor School (506043), SIHAF Learning and Career Institute (5B2001), St. Anthony School (506059), St. Frances Cabrini School (501016), University Academy of Central LA (619001), Victory Christian Academy (760001), Weatherford Academy (6A9001), and Westminster Christian Academy (785001). The schools containing students determined to be not actively attending, the number of not-actively-attending students per school, and total overpayments 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 Overpayment for Q1, Q2, and Q3 ² |
|--------------------------|--------------------------------|--|---|---|
| 6A7001 | McKinney Byrd Academy Inc. | 4 | 4 | \$6,000.00 |
| 506044 | Our Lady of Prompt Succor | 8 | 4 | \$5,975.00 |
| 557001 | Crescent City Christian School | 3 | 2 | \$3,675.00 |
| 579001 | Family Community Christian | 3 | 2 | \$1,647.50 |
| 538001 | Family Worship Christian | 1 | 1 | \$1,411.88 |
| 506041 | Our Lady of Perpetual Help | 1 | 1 | \$1,341.25 |
| TOTAL OVERPAYMENT | | | | \$20,050.63 |

The LDE should be aware that students subjected to the procedures that were positively identified as actively attending the SSEEP school will not be associated with an overpayment in this report. If such a student is also enrolled at a public school, then additional procedures may be needed to determine if overpayments from the State of Louisiana occurred.

IV. Income Eligibility

This procedure as described in Schedule A called for assessing income eligibility for new scholarship students. For ten (10) out of a total of fifty-six (56) schools, this procedure was not applicable as the schools did not have any new incoming scholarship students in this year. For the forty-six (46) schools with new SSEEP students that were subjected to the procedures, four (4) schools received

² Overpayments may be duplicated if the scholarship payment for a student is disallowed in more than one procedure. These duplicated overpayments are quantified and eliminated under the caption Duplicate Overpayments on the last page of this executive summary.

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scholarship tuition and fee payments for students that were identified as ineligible. A summary of the results of the procedures, identified exceptions, and tuition overpayment resulting from those exceptions is set forth in the table below.

| School Site Code | School | New Scholarship Student Population – 1st Qtr. | New Scholarship Students Sample – 1st Qtr. | Number of Students with Exceptions Related to Income Eligibility | Total Overpayments ² Based Upon Sample |
|--------------------------|---|---|--|--|---|
| 6A7001 | McKinney Byrd Academy | 16 | 5 | 4 | \$6,000.00 |
| 874001 | Northeast Baptist School | 7 | 5 | 1 | \$3,408.75 |
| 572001 | Ridgewood Preparatory School | 3 | 3 | 1 | \$1,475.00 |
| 571001 | Lighthouse Christian Preparatory School | 10 | 5 | 1 | \$1,417.50 |
| TOTAL OVERPAYMENT | | | | | \$12,301.25 |

The overpayments indicated in the table above represent only the overpayments associated with the sampled students subjected to the procedures. The LDE might consider other procedures to determine the impact to a school’s or the Program’s total SSEEP student population.

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. For fifty-five (55) out of a total of fifty-six (56) schools, this procedure was not applicable as the schools did not receive special education tuition through the Student Scholarships for Educational Excellence Program. There were no noted exceptions for the one school (St. Frances Cabrini School 501016) that provided special education services.

Duplicate Exceptions (Procedure III, IV, and/or Dual Enrollment)

Multiple exceptions may have been noted among the procedures for any one selected student. To prevent double-counting of tuition overpayments that result from these exceptions, the charts below reflects adjustments 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 |
|------------------|---|--|--|
| 6A7001 | McKinney Byrd Academy | \$18,000.00 | \$6,000.00 |
| 557001 | Crescent City Christian School | \$5,331.25 | \$3,675.00 |
| 571001 | Lighthouse Christian Preparatory School | \$2,835.00 | \$1,417.50 |

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

OBJECTIVE:

The primary purpose of this engagement was to provide information to the LDE for its monitoring of schools for compliance with various Student Scholarships for Educational Excellence Program (Program) requirements. The procedures we performed were developed by the LDE. LDE is responsible for the sufficiency of the procedures to satisfy the objectives listed below. The schools included in the scope of this engagement were as follows:

| Site Code | School Name |
|-----------|--|
| 49035 | Park Vista Elementary School |
| 500008 | Our Lady of Fatima School |
| 500010 | St. Frederick High School |
| 500020 | St. Joseph School |
| 501003 | Holy Savior Menard Central High 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 |
| 503004 | Holy Savior School |
| 503005 | Maria Immacolata School |
| 503009 | St. Genevieve School |
| 503010 | St. Gregory Barbarigo |
| 503012 | St. Joseph Elementary School |
| 503013 | St. Mary's Nativity |
| 504007 | Holy Family Catholic School |
| 505006 | Our Lady's School |
| 505009 | St. Louis Catholic High School |
| 505011 | St. Theodore's Holy Family Catholic School |
| 506036 | Our Lady of Divine Providence School |
| 506041 | Our Lady of Perpetual Help School |
| 506043 | Our Lady of Prompt Succor School |
| 506044 | Our Lady of Prompt Succor School |
| 506049 | Sacred Heart of Jesus School |
| 506057 | St. Angela Merici School |
| 506059 | St. Anthony School |
| 506094 | St. Mary Magdalen School |

| Site Code | School Name |
|-----------|--|
| 538001 | Family Worship Christian Academy |
| 556001 | Concordia Lutheran School |
| 557001 | Crescent City Christian School |
| 561001 | Faith Lutheran School |
| 571001 | Lighthouse Christian High School |
| 572001 | Ridgewood Preparatory School |
| 579001 | Family Community Christian School |
| 582001 | Gethsemane Christian Academy |
| 5B2001 | SIHAF K-12 Learning Academy |
| 616001 | Lutheran High School |
| 619001 | University Academy (Cenla) |
| 641001 | Alexandria Country Day School |
| 656001 | Old Bethel Christian Academy |
| 667001 | John Paul The Great Academy |
| 6A7001 | McKinney Byrd Academy |
| 6A9001 | Weatherford Academy |
| 706001 | Prevailing Faith Christian Academy |
| 719001 | Evangel Christian Academy |
| 727001 | Boutte Christian Academy |
| 760001 | Victory Christian Academy |
| 785001 | Westminster Christian Academy |
| 874001 | Northeast Baptist School * |
| 876001 | Torah Academy |
| 886001 | Claiborne Christian School |
| 889001 | Jewish Community Day School |
| 905001 | Quest School |
| 992001 | Union Christian Academy |
| 9B8001 | eLearning Academy (Thibodaux location) |

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 LDE’s Approved Tuition and Fees form containing each school’s standard tuition and fees.

* This school did not provide written representations.

- Non-scholarship student rosters were obtained for grade levels in which scholarship students were enrolled. We selected at least one non-scholarship student from each tuition level for a minimum sample of five students. For each selected student, we observed supporting documentation evidencing that the tuition and fees were assessed to the student and that payments were made on behalf of the student and that the tuition and fees assessed to the non-scholarship student were greater than or equal to the amount charged to the Program, as indicated by the LDE's Approved Tuition and Fees form.
- Any non-scholarship student selected whose tuition and fees were less than the amount charged to the Program, or for which evidence of payment was lacking, was considered to be an exception in Schedule B of our report. However, the following reasons for the non-scholarship tuition and fees being less than scholarship tuition and fees were deemed acceptable and thus not reported as an exception: differences in tuition attributable to early assessment of graduation and field trip fees for scholarship students, early registration discount, member of the associated church discount, religious affiliation discount, multiple family members' discounts, teachers' children discounts, parent participation in fundraising activities or fund raising fees, and certain others as per guidance from the LDE staff.
- Although exceptions are reported in Schedule B, the financial impacts associated with each exception were not determined or reported as questioned costs. The LDE should analyze the reported exceptions and determine the amount of questioned costs, if any, should be attributed to the school. However, the tuition differences are quantified for information purposes.

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, P&N obtained the system-generated schedule of expenditures through January 31, 2019 for scholarship funds (report generated from accounting system, check register, etc.). Most schools, however, use an allocation methodology as means of separately accounting for scholarship expenditures. For those schools, P&N obtained the completed LDE approved allocation spreadsheet that reported expenditures benefiting scholarship and non-scholarship students through January 31, 2019, which were then allocated to the Program. P&N made no attempts to audit, verify or determine the appropriateness of the allocation of costs to the Program.
- From detailed information provided by the schools, P&N selected five payroll and five non-payroll transactions, as applicable, to determine that those transactions contained supporting documentation that ties back to the amounts identified as scholarship expenditures and that those expenditures were for educational purposes. Instances where allocated amounts were less than those noted on the supporting documentation were not considered as exceptions. Although mathematical recalculations were performed, P&N made no attempts to determine the appropriateness of the allocation of costs to the Program.

- Supporting documentation evidencing educational purpose included at least one of the following: employee job description, payroll register noting employee title, school web site directory, a school's teacher roster and teacher's class schedule, invoice from vendor identifying goods or services purchased; lease or use agreements for facilities, and loan payment vouchers or promissory notes for debt service. Many of the lease payments selected for the procedures were made to affiliated and religious organizations. Unless otherwise directed by LDE staff, P&N made no attempts to determine whether the terms of leases were at arms-length or fair value. As per guidance from LDE staff, the following forms of job descriptions were deemed acceptable to determine educational purpose for payroll expenditures: job descriptions or titles contained in employee contracts, job descriptions typed by the schools for the sample employees and submitted in a Word document or PDF, job descriptions sent to P&N in an email response, and typed blanket job descriptions with handwritten note it applies to a certain selected employee.

Educational purposes were defined generally as: 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. If for debt service, P&N made no attempts to verify the use of the initial proceeds of the debt.

Any expenditure selected that lacked supporting documentation and/or evidence of educational purpose was reported as an exception in Schedule B of the report. Program costs associated with each exception were identified as questioned costs. Such questioned costs were identified only for the period of the procedures and for the items selected. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP costs population.

LDE Objective:

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

Specific Procedures Performed:

- We obtained the budget to actual expenditures report as of January 31, 2019 from LDE as completed 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.
- We inspected the reserved budget category and noted the percent of reserved in comparison to the total scholarship budget. Where applicable, we noted any explanations for the reserved balance.
- We obtained a list of key personnel and their salaries for current year (AY2018-19) and prior year (AY2017-18) from each School. Key personnel were defined by LDE as Board Members, School Administrators, Principals, and Academic Officers/Directors. P&N compared the AY2017-18 salaries to the AY2018-19 salaries and identified those with

increases of 15 percent or greater. For those identified, P&N documented the percentage of growth and explanations for growth as provided by the school.

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 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, examined 5 new students or all new students if less than 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.

P&N determined that each selected 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. Count dates were September 5, 2018, December 5, 2018, February 6, 2019 with the final count date on May 7, 2019. Per LDE's guidance, attendance was assessed for the following time periods to account for holidays and any school closures: August 22 – September 20, 2018, November 14- December 20, 2018, and January 23- February 27, 2019. An exception was noted in Schedule B if the selected student was not actively attending, defined as more than 10 unexcused absences within each of those periods. Enrollment was determined through observation of class roll books and/or attendance records. SSEEPTuition payments associated with each exception are reported as questioned costs or overpayments. Such questioned costs are 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 SSEEPT population.

One online/virtual school (eLearning Academy – Site Code 9B8001) was included in the scope of our procedures. Attendance documentation provided by the school varied from the documentation described in our agreed-upon procedures, in that it consisted of students' daily log-in information from the online curriculum system, gradebooks, and screenshot from the system as evidence that weekly progress reports were sent for the student. P&N provided this documentation to LDE, and LDE made the determination of active attendance and eligibility for quarterly payments for the selected students.

For the same sample, P&N observed that residency documentation maintained by the school agrees with information on the application data file, including parish code, as provided by LDE. Per LDE's application guidelines, one of the following was considered sufficient for residency documentation: rental lease agreement or mortgage agreement, electricity/gas bill, telephone bill, cable or internet service bill, sewage/water bill, current official letter from a Government Agency (DSS,DHH), Homestead Exemption Notice, and Property tax notice. In addition, per LDE's guidance, the following documentation was deemed acceptable in explaining identified differences in residency documentation and the application data: notarized letters related to residency address/living arrangement discrepancies (i.e. parent/guardian lives with a relative etc.), marriage license, birth certificate, or other. Any student whose residency documentation did not match the application data file or did not contain acceptable differences was reported as an

exception in Schedule B of the report. SSEEPTuition payments associated with each exception are reported as questioned costs or overpayments. Such questioned costs are 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 SSEEPT population.

Dual Enrollment

- We obtained a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEPT for the first three count dates, as applicable. LDE provided two separate lists, one identifying students that were potentially dually enrolled in a public school and one of the schools participating in the SSEEPT during Q1 and Q2; and a separate list identifying potentially dually enrolled students during Q3. For each list, P&N determined that each student was actively attending the school on or before each of the applicable count dates for which tuition and fees are claimed. Active attendance was defined as no more than 10 unexcused absences within two weeks before and after the count date, based upon attendance records provided by the school. If students were determined to be not actively attending the participating SSEEPT School on the count dates, P&N identified the student as being ineligible for the quarterly SSEEPT payment due for those count dates. Any such tuition payment received by the school was considered to be a questioned cost (overpayment). The LDE should be aware that students subjected to the procedures that were positively identified as actively attending the SSEEPT school will not be associated with an overpayment in this report. If such a student is also enrolled at a public school, then additional procedures may be needed to determine if overpayments from the State of Louisiana occurred.

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, P&N determined that each scholarship student met the income eligibility requirements. We inspected the income eligibility supporting documentation to ensure that the family income is not greater than 250% of the current federal poverty guidelines. The following table, as published by the LDE in Scholarship Program 2018-2019 Application Guide, was used to determine income eligibility.

| 2018 Federal Poverty Guidelines | | | | |
|---------------------------------|---------------|----------------|-------------|---------------|
| Household Size | Yearly Income | Monthly Income | Bi-Weekly | Weekly Income |
| 2 | \$ 41,150.00 | \$ 3,429.00 | \$ 1,583.00 | \$ 791.00 |
| 3 | \$ 51,950.00 | \$ 4,329.00 | \$ 1,998.00 | \$ 999.00 |
| 4 | \$ 62,750.00 | \$ 5,229.00 | \$ 2,413.00 | \$ 1,207.00 |
| 5 | \$ 73,550.00 | \$ 6,129.00 | \$ 2,829.00 | \$ 1,414.00 |
| 6 | \$ 84,350.00 | \$ 7,029.00 | \$ 3,244.00 | \$ 1,622.00 |
| 7 | \$ 95,150.00 | \$ 7,929.00 | \$ 3,660.00 | \$ 1,830.00 |
| 8 | \$ 105,950.00 | \$ 8,829.00 | \$ 4,075.00 | \$ 2,038.00 |

- 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 the following documentation was provided: Louisiana Purchase Card, SNAP Benefits, Social Security Benefits. Per LDE's guidance, the following documentation was also deemed acceptable: Medicaid card, SNAP renewal application, and Case Summary Snapshot from Office of Family Services (OFS). Any student whose family income exceeded the table above or for whom we did not observe the required documentation was reported as an exception in Schedule B of the report.
- If a student did not participate in a federal assistance program, any of the following documentation was required:
 - Federal Tax Return for the 2017 Calendar Year
 - W-2s from All Employers for the Tax Period Ending December 31, 2017
 - Unemployment Compensation Statement for the Period Ending on December 31, 2017
 - 1099s and/or Statements from Banks or Other Institutions Showing Interest Earnings for the Period Ending on December 31, 2017
 - Alimony as Shown in Court Decree or Agreement
 - Social Security Benefits Statement for the Period Ending on December 31, 2017
 - Pension Statement for the Period Ending on December 31, 2017

SSEEP tuition payments associated with each exception are reported as questioned costs. Such questioned costs are identified only for the period and items selected and were not projected to the entire school year or to the entire population.

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. We then documented any variances or observations.
- After the second payment, we determined that the participating school was providing special education services to each eligible student for which special education tuition was paid. This was determined by inspecting the log of services that identified the student receiving the services, the date services were rendered, the services rendered, and the name of the provider. As per guidance from LDE staff, electronic attendance records along with the student's report card were also forms of acceptable documentation.

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

| School | Site Code | Questioned Costs (Overpayments) |
|------------------------------|-----------|---------------------------------|
| Park Vista Elementary School | 49035 | |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

Park Vista Elementary School (the School) is a public school within the St. Landry Parish school district. The School does not directly receive the scholarship funds, as the funds are received by the school district.

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:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$0.01

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2019.

Results:

The school expended 27.93% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| School | Site Code | Questioned Costs (Overpayments) |
|------------------------------|-----------|---------------------------------|
| Park Vista Elementary School | 49035 | |

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 that were 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.

Total Overpayments Identified Through These Procedures: \$0.01

Maximum Overpayment Adjusted for Duplicate Overpayments: \$0.01

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

School Our Lady of Fatima School

Site Code

500008

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

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:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$150.00

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, 2019.

Results:

The school expended 46.66% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---|------------------|------------------------------------|
| School Our Lady of Fatima School | Site Code | 500008 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$150.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$150.00

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

| | | | |
|---------------|---------------------------|------------------|------------------------------------|
| School | St. Frederick High School | Site Code | 500010 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions noted.

\$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, 2019.

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 noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|---------------------------|------------------|------------------------------------|
| School | St. Frederick High School | Site Code | 500010 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted. \$0.00

V. Special Education Tuition

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

| | |
|--|--------|
| Total Overpayments Identified Through These Procedures: | \$0.00 |
|--|--------|

| | |
|---|--------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$0.00 |
|---|--------|

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

| | | | |
|---------------|-------------------|------------------|------------------------------------|
| School | St. Joseph School | Site Code | 500020 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 4 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$311.51

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, 2019.

Results:

The school expended 67.93% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|-------------------|------------------|------------------------------------|
| School | St. Joseph School | Site Code | 500020 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$311.51

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$311.51

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

| | | |
|--|------------------|------------------------------------|
| School Holy Savior Menard Central High School | Site Code | 501003 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 1 non-scholarship student with an exception was noted 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:

P&N noted 2 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$121.61

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, 2019.

Results:

The school expended 48.77% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|--|------------------|------------------------------------|
| School Holy Savior Menard Central High School | Site Code | 501003 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted. \$0.00

V. Special Education Tuition

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

| | |
|--|----------|
| Total Overpayments Identified Through These Procedures: | \$121.61 |
|--|----------|

| | |
|---|----------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$121.61 |
|---|----------|

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

| | | | |
|---------------|-----------------------------|------------------|------------------------------------|
| School | St. Anthony of Padua School | Site Code | 501014 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$11.36

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, 2019.

Results:

The school expended 29.11% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

Procedure was not applicable as key personnel was not employed by the school in the prior school year.

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

| | | | |
|---------------|-----------------------------|------------------|------------------------------------|
| School | St. Anthony of Padua School | Site Code | 501014 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

| | |
|-------------------------------|--------|
| Procedure was not applicable. | \$0.00 |
|-------------------------------|--------|

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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.

| | |
|--|---------|
| Total Overpayments Identified Through These Procedures: | \$11.36 |
|--|---------|

| | |
|---|---------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$11.36 |
|---|---------|

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

| | | | |
|---------------|----------------------------|------------------|------------------------------------|
| School | St. Frances Cabrini School | Site Code | 501016 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 2 non-scholarship students with exceptions were noted for a total of \$271.35.

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:

P&N noted 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$1,008.82

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, 2019.

Results:

The school expended 40.55% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|----------------------------|------------------|------------------------------------|
| School | St. Frances Cabrini School | Site Code | 501016 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$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 tested in accordance with Schedule A.

Results:

All tested students were determined to be actively attending the school during the applicable count dates.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

Total Overpayments Identified Through These Procedures:

\$1,008.82

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,008.82

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

School St. Joseph Elementary & High School - Plaquemine **Site Code** 501034

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$0.53

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, 2019.

Results:

The school expended 36.68% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|--|------------------|------------------------------------|
| School | St. Joseph Elementary & High School - Plaquemine | Site Code | 501034 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$0.53

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$0.53

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

School Central Catholic School

Site Code

503001

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$0.02

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, 2019.

Results:

The school expended 55.39% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|-------------------------|------------------|------------------------------------|
| School | Central Catholic School | Site Code | 503001 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures: \$0.02

Maximum Overpayment Adjusted for Duplicate Overpayments: \$0.02

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

| | | | |
|---------------|--------------------|------------------|------------------------------------|
| School | Holy Rosary School | Site Code | 503003 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 5 non-scholarship students with exceptions were noted for a total of \$3,443.75.

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:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$2.79

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, 2019.

Results:

The school expended 71.69% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

Procedure was not applicable as key personnel was not employed by the school in the prior school year.

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

| | | | |
|---------------|--------------------|------------------|------------------------------------|
| School | Holy Rosary School | Site Code | 503003 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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.

| | |
|--|--------|
| Total Overpayments Identified Through These Procedures: | \$2.79 |
| | \$2.79 |

| | |
|---|--------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$2.79 |
| | \$2.79 |

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

| | | |
|----------------------------------|------------------|------------------------------------|
| School Holy Savior School | Site Code | 503004 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$10.13

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, 2019.

Results:

The school expended 70.77% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|--------------------|------------------|------------------------------------|
| School | Holy Savior School | Site Code | 503004 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$10.13

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$10.13

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

School Maria Immacolata School

Site Code

503005

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

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 1 non-payroll transaction was selected for the procedures in accordance with Schedule A.

Results:

P&N noted 4 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$300.67

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, 2019.

Results:

The school expended 41.94% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---------------------------------------|------------------|------------------------------------|
| School Maria Immacolata School | Site Code | 503005 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$300.67

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$300.67

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

| | | | |
|---------------|----------------------|------------------|------------------------------------|
| School | St. Genevieve School | Site Code | 503009 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 4 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$1.78

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, 2019.

Results:

The school expended 109.04% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|----------------------|------------------|------------------------------------|
| School | St. Genevieve School | Site Code | 503009 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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.

Total Overpayments Identified Through These Procedures:

 \$1.78

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$1.78

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

School St. Gregory Barbarigo School **Site Code** 503010

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

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 noted.

\$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, 2019.

Results:

The school expended 46.17% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|------------------------------|------------------|------------------------------------|
| School | St. Gregory Barbarigo School | Site Code | 503010 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$0.00

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

| | | | |
|---------------|------------------------------|------------------|------------------------------------|
| School | St. Joseph Elementary School | Site Code | 503012 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$16.90

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, 2019.

Results:

The school expended 47.4% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|------------------------------|------------------|------------------------------------|
| School | St. Joseph Elementary School | Site Code | 503012 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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.

| | |
|--|---------|
| Total Overpayments Identified Through These Procedures: | \$16.90 |
|--|---------|

| | |
|---|---------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$16.90 |
|---|---------|

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

| | | | |
|---------------|---------------------|------------------|------------------------------------|
| School | St. Mary's Nativity | Site Code | 503013 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 5 non-scholarship students with exceptions were noted for a total of \$62.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school provided an allocation of its general operating expenditures to the Program. A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

Results:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$0.05

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, 2019.

Results:

The school expended 46.15% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|---------------------|------------------|------------------------------------|
| School | St. Mary's Nativity | Site Code | 503013 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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.

| | |
|--|--------|
| Total Overpayments Identified Through These Procedures: | \$0.05 |
|--|--------|

| | |
|---|--------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$0.05 |
|---|--------|

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

School Holy Family Catholic School

Site Code

504007

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

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:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$0.31

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2019.

Results:

The school expended 56.42% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|-----------------------------|------------------|------------------------------------|
| School | Holy Family Catholic School | Site Code | 504007 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$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 tested in accordance with Schedule A.

Results:

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

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$0.31

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.31

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

School Our Lady's School

Site Code

505006

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

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 4 non-payroll transactions was selected for the procedures in accordance with Schedule A.

Results:

P&N noted 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$28.90

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, 2019.

Results:

The school expended 29.4% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|-------------------|------------------|------------------------------------|
| School | Our Lady's School | Site Code | 505006 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$28.90

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$28.90

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

School St. Louis Catholic High School

Site Code

505009

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 2 non-scholarship students with exceptions were noted for a total of \$4,265.00.

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:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$8.01

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, 2019.

Results:

The school expended 57.63% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|--------------------------------|------------------|------------------------------------|
| School | St. Louis Catholic High School | Site Code | 505009 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$8.01

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$8.01

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

School St. Theodore's Holy Family Catholic School

Site Code

505011

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school accounted for expenditures separately through 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 noted.

\$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, 2019.

Results:

The school expended 70.9% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|--|------------------|------------------------------------|
| School | St. Theodore's Holy Family Catholic School | Site Code | 505011 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$0.00

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

| | | |
|--|------------------|------------------------------------|
| School Our Lady of Divine Providence School | Site Code | 506036 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 2 non-scholarship students with exceptions were noted for a total of \$75.63.

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:

P&N noted 3 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$933.29

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, 2019.

Results:

The school expended 55.29% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School Our Lady of Divine Providence School

Site Code

506036

Questioned Costs
(Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$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 tested in accordance with Schedule A.

Results:

All tested students were determined to be actively attending the school during the applicable count dates.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$933.29

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$933.29

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

School Our Lady of Perpetual Help School

Site Code

506041

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 4 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$2,787.98

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, 2019.

Results:

The school expended 53.18% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 40% of total scholarship budget.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

Procedure was not applicable as key personnel was not employed by the school in the prior school year.

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

| | | |
|---|------------------|------------------------------------|
| School Our Lady of Perpetual Help School | Site Code | 506041 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$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 tested in accordance with Schedule A.

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates. \$1,341.25

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 noted. \$0.00

V. Special Education Tuition

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

| | |
|--|-------------------|
| Total Overpayments Identified Through These Procedures: | <u>\$4,129.23</u> |
|--|-------------------|

| | |
|---|-------------------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | <u>\$4,129.23</u> |
|---|-------------------|

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

School Our Lady of Prompt Succor School

Site Code

506043

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 5 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$1,649.71

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, 2019.

Results:

The school expended 48.27% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 5% of total scholarship budget.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|----------------------------------|------------------|------------------------------------|
| School | Our Lady of Prompt Succor School | Site Code | 506043 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

A total of 3 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 tested in accordance with Schedule A.

Results:

All tested students were determined to be actively attending the school during the applicable count dates.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$1,649.71

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,649.71

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

School Our Lady of Prompt Succor School

Site Code

506044

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 1 non-scholarship student with an exception was noted for a total of \$3.75.

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:

P&N noted 1 payroll transaction and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$719.47

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, 2019.

Results:

The school expended 37.26% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|--|------------------|------------------------------------|
| School Our Lady of Prompt Succor School | Site Code | 506044 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

A total of 8 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 tested in accordance with Schedule A.

Results:

A total of 4 students were determined to not be actively attending the school during the applicable count dates. \$5,975.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

| | |
|--|-------------------|
| Total Overpayments Identified Through These Procedures: | <u>\$6,694.47</u> |
|--|-------------------|

| | |
|---|-------------------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | <u>\$6,694.47</u> |
|---|-------------------|

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

School Sacred Heart of Jesus School (Montessori)

Site Code

506049

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$386.51

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, 2019.

Results:

The school expended 54.48% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---|------------------|------------------------------------|
| School Sacred Heart of Jesus School (Montessori) | Site Code | 506049 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$386.51

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$386.51

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

School St. Angela Merici School

Site Code

506057

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$0.68

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, 2019.

Results:

The school expended 48.57% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|--------------------------|------------------|------------------------------------|
| School | St. Angela Merici School | Site Code | 506057 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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.

| | |
|--|--------|
| Total Overpayments Identified Through These Procedures: | \$0.68 |
|--|--------|

| | |
|---|--------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$0.68 |
|---|--------|

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

| | | | |
|---------------|--------------------|------------------|------------------------------------|
| School | St. Anthony School | Site Code | 506059 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 3 non-scholarship students with exceptions were noted for a total of \$146.33.

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:

P&N noted 4 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$1,785.35

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, 2019.

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 noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|--------------------|------------------|------------------------------------|
| School | St. Anthony School | Site Code | 506059 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$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 tested in accordance with Schedule A.

Results:

All tested students were determined to be actively attending the school during the applicable count dates.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$1,785.35

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,785.35

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

| | | | |
|---------------|--------------------------|------------------|------------------------------------|
| School | St. Mary Magdalen School | Site Code | 506094 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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 noted.

\$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, 2019.

Results:

The school expended 61.74% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|--------------------------|------------------|------------------------------------|
| School | St. Mary Magdalen School | Site Code | 506094 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

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

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

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

School Family Worship Christian Academy

Site Code

538001

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school accounted for expenditures separately through 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 noted.

\$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, 2019.

Results:

The school expended 51.37% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|--|------------------|------------------------------------|
| School Family Worship Christian Academy | Site Code | 538001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$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 tested in accordance with Schedule A.

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates. \$1,411.88

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 noted. \$0.00

V. Special Education Tuition

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

| | |
|--|-------------------|
| Total Overpayments Identified Through These Procedures: | <u>\$1,411.88</u> |
|--|-------------------|

| | |
|---|-------------------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | <u>\$1,411.88</u> |
|---|-------------------|

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

| | | |
|---|------------------|------------------------------------|
| School Concordia Lutheran School | Site Code | 556001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 1 payroll transaction and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$182.01

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, 2019.

Results:

The school expended 64.11% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---|------------------|------------------------------------|
| School Concordia Lutheran School | Site Code | 556001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$182.01

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$182.01

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

| | | |
|--|------------------|------------------------------------|
| School Crescent City Christian School | Site Code | 557001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 2 non-scholarship students with exceptions were noted for a total of \$3,775.00.

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:

P&N noted 5 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$3,381.60

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, 2019.

Results:

The school expended 67.52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|--|------------------|------------------------------------|
| School Crescent City Christian School | Site Code | 557001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

A total of 1 exception was noted. \$1,656.25

2. Dual Enrollment

Scope and Selection:

A total of 3 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 tested in accordance with Schedule A.

Results:

A total of 2 students were determined to not be actively attending the school during the applicable count dates. \$3,675.00

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 noted. \$0.00

V. Special Education Tuition

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

| | |
|---|-------------------|
| Total Overpayments Identified Through These Procedures: | <u>\$8,712.85</u> |
| Maximum Overpayment Adjusted for Duplicate Overpayments: | <u>\$7,056.60</u> |

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

School Faith Lutheran School

Site Code

561001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 2 non-scholarship students with exceptions were noted for a total of \$2,376.25.

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:

P&N noted 5 payroll transactions and 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$1,364.47

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, 2019.

Results:

The school expended 49.71% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|-------------------------------------|------------------|------------------------------------|
| School Faith Lutheran School | Site Code | 561001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$1,364.47

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,364.47

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

School Lighthouse Christian Preparatory School

Site Code

571001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school accounted for expenditures separately through 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 noted.

\$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, 2019.

Results:

The school expended 48.31% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---|------------------|------------------------------------|
| School Lighthouse Christian Preparatory School | Site Code | 571001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

| | |
|-----------------------------------|------------|
| A total of 1 exception was noted. | \$1,417.50 |
|-----------------------------------|------------|

2. Dual Enrollment

Scope and Selection:

A total of 3 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 tested in accordance with Schedule A.

Results:

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

IV. Income Eligibility

Scope and Selection:

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

Results:

| | |
|-----------------------------------|------------|
| A total of 1 exception was noted. | \$1,417.50 |
|-----------------------------------|------------|

V. Special Education Tuition

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

| | |
|--|------------|
| Total Overpayments Identified Through These Procedures: | \$2,835.00 |
|--|------------|

| | |
|---|------------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$1,417.50 |
|---|------------|

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

| | | |
|--|------------------|------------------------------------|
| School Ridgewood Preparatory School | Site Code | 572001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 1 non-scholarship student with an exception was noted for a total of \$62.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school provided an allocation of its general operating expenditures to the Program. A sample of 5 payroll and 5 non-payroll transactions was selected for the procedures in accordance with Schedule A.

Results:

P&N noted 1 payroll transaction and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$16.04

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, 2019.

Results:

The school expended 36.48% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|------------------------------|------------------|------------------------------------|
| School | Ridgewood Preparatory School | Site Code | 572001 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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:

A total of 1 exception was noted.

\$1,475.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$1,491.04

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,491.04

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

School Family Community Christian School

Site Code

579001

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose.

\$10.04

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, 2019.

Results:

The school expended 42.72% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 0.75% of total scholarship budget.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---|------------------|------------------------------------|
| School Family Community Christian School | Site Code | 579001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

A total of 3 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 tested in accordance with Schedule A.

Results:

A total of 2 students were determined to not be actively attending the school during the applicable count dates. \$1,647.50

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 noted. \$0.00

V. Special Education Tuition

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

| | |
|--|------------|
| Total Overpayments Identified Through These Procedures: | \$1,657.54 |
|--|------------|

| | |
|---|------------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$1,657.54 |
|---|------------|

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

School Gethsemane Christian Academy

Site Code

582001

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

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:

P&N noted 3 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$697.81

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, 2019.

Results:

The school expended 77.76% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|------------------------------|------------------|------------------------------------|
| School | Gethsemane Christian Academy | Site Code | 582001 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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.

| | |
|--|----------|
| Total Overpayments Identified Through These Procedures: | \$697.81 |
|--|----------|

| | |
|---|----------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$697.81 |
|---|----------|

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

School SIHAF K-12 Learning Academy

Site Code

5B2001

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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 noted.

\$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, 2019.

Results:

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

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---|------------------|------------------------------------|
| School SIHAF K-12 Learning Academy | Site Code | 5B2001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$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 tested in accordance with Schedule A.

Results:

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

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$0.00

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

School Lutheran High School

Site Code

616001

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 1 non-scholarship student with an exception was noted for a total of \$1,056.25.

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:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$61.09

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2019.

Results:

The school expended 71.54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|------------------------------------|------------------|------------------------------------|
| School Lutheran High School | Site Code | 616001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$61.09

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$61.09

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

| | | | |
|---------------|-----------------------------|------------------|------------------------------------|
| School | University Academy of Cenla | Site Code | 619001 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 3 payroll transactions and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$627.48

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2019.

Results:

The school expended 80.44% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|-----------------------------|------------------|------------------------------------|
| School | University Academy of Cenla | Site Code | 619001 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$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 tested in accordance with Schedule A.

Results:

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

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$627.48

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$627.48

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

School Alexandria Country Day School

Site Code

641001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

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:

P&N noted 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$1,051.83

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, 2019.

Results:

The school expended 68.23% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

Salaries for 4 key personnel increased by 15% or more.

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

| | | |
|---|------------------|------------------------------------|
| School Alexandria Country Day School | Site Code | 641001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted. \$0.00

V. Special Education Tuition

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

| | |
|--|------------|
| Total Overpayments Identified Through These Procedures: | \$1,051.83 |
|--|------------|

| | |
|---|------------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$1,051.83 |
|---|------------|

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

| | | |
|--|------------------|------------------------------------|
| School Old Bethel Christian Academy | Site Code | 656001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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 noted.

\$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, 2019.

Results:

The school expended 66.49% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|--|------------------|------------------------------------|
| School Old Bethel Christian Academy | Site Code | 656001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

A sample of 4 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

A sample of 4 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$0.00

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

School John Paul The Great Academy

Site Code

667001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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 noted.

\$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, 2019.

Results:

The school expended 51.14% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

Salaries for 4 key personnel increased by 15% or more.

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

School John Paul The Great Academy

Site Code

667001

Questioned Costs
(Overpayments)

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 noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$0.00

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

| | | |
|-------------------------------------|------------------|------------------------------------|
| School McKinney Byrd Academy | Site Code | 6A7001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 4 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

A total of 2 non-scholarship students with exceptions were noted for a total of \$25.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions noted.

\$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, 2019.

Results:

The school expended 46.18% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

Procedure was not applicable as key personnel was not employed by the school in the prior school year.

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

| | | | |
|---------------|-----------------------|------------------|------------------------------------|
| School | McKinney Byrd Academy | Site Code | 6A7001 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

A total of 4 exceptions were noted. \$6,000.00

2. Dual Enrollment

Scope and Selection:

A total of 4 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were tested in accordance with Schedule A.

Results:

A total of 4 students were determined to not be actively attending the school during the applicable count dates. \$6,000.00

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 4 exceptions were noted. \$6,000.00

V. Special Education Tuition

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

| | |
|--|--------------------|
| Total Overpayments Identified Through These Procedures: | <u>\$18,000.00</u> |
|--|--------------------|

| | |
|---|-------------------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | <u>\$6,000.00</u> |
|---|-------------------|

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

| | | |
|-----------------------------------|------------------|------------------------------------|
| School Weatherford Academy | Site Code | 6A9001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

P&N 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.

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:

P&N noted 3 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$480.46

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2019.

Results:

The school expended 42.49% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|-----------------------------------|------------------|------------------------------------|
| School Weatherford Academy | Site Code | 6A9001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$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 tested in accordance with Schedule A.

Results:

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

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

| | |
|--|-----------------|
| Total Overpayments Identified Through These Procedures: | <u>\$480.46</u> |
|--|-----------------|

| | |
|---|-----------------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | <u>\$480.46</u> |
|---|-----------------|

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

| | | |
|--|------------------|------------------------------------|
| School Prevailing Faith Christian Academy | Site Code | 706001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 1 non-scholarship student with an exception was noted for a total of \$2,375.00.

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:

P&N noted 2 payroll transactions and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$1,139.03

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2019.

Results:

The school expended 52.64% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|--|------------------|------------------------------------|
| School Prevailing Faith Christian Academy | Site Code | 706001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

A total of 2 exceptions were noted.

\$7,087.50

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$8,226.53

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$8,226.53

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

School Evangel Christian Academy

Site Code

719001

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$20.58

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, 2019.

Results:

The school expended 49.19% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---|------------------|------------------------------------|
| School Evangel Christian Academy | Site Code | 719001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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.

| | |
|--|---------|
| Total Overpayments Identified Through These Procedures: | \$20.58 |
|--|---------|

| | |
|---|---------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$20.58 |
|---|---------|

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

| | | |
|--|------------------|------------------------------------|
| School Boutte Christian Academy | Site Code | 727001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$32.24

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2019.

Results:

The school expended 54.56% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

Procedure was not applicable as key personnel was not employed by the school in the prior school year.

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

| | | | |
|---------------|--------------------------|------------------|------------------------------------|
| School | Boutte Christian Academy | Site Code | 727001 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$32.24

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$32.24

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

| | | |
|---|------------------|------------------------------------|
| School Victory Christian Academy | Site Code | 760001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$84.71

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, 2019.

Results:

The school expended 73.17% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---|------------------|------------------------------------|
| School Victory Christian Academy | Site Code | 760001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

A sample of 4 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted. \$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 tested in accordance with Schedule A.

Results:

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

IV. Income Eligibility

Scope and Selection:

A sample of 4 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

| | |
|--|---------|
| Total Overpayments Identified Through These Procedures: | \$84.71 |
| | \$84.71 |

| | |
|---|---------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$84.71 |
| | \$84.71 |

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

| | | |
|---|------------------|------------------------------------|
| School Westminster Christian Academy | Site Code | 785001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$24.89

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, 2019.

Results:

The school expended 53.87% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---|------------------|------------------------------------|
| School Westminster Christian Academy | Site Code | 785001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$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 tested in accordance with Schedule A.

Results:

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

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

| | |
|--|---------|
| Total Overpayments Identified Through These Procedures: | \$24.89 |
| | \$24.89 |

| | |
|---|---------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$24.89 |
| | \$24.89 |

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

| | | |
|--|------------------|------------------------------------|
| School Northeast Baptist School | Site Code | 874001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 5 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$771.65

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2019.

Results:

The school expended 49.14% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|--|------------------|------------------------------------|
| School Northeast Baptist School | Site Code | 874001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$3,408.75

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$4,180.40

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$4,180.40

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

| | | |
|-----------------------------|------------------|------------------------------------|
| School Torah Academy | Site Code | 876001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 1 non-scholarship student with an exception was noted for a total of \$250.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions noted.

\$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, 2019.

Results:

The school expended 53.11% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 4.99% of total scholarship budget.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|-----------------------------|------------------|------------------------------------|
| School Torah Academy | Site Code | 876001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$0.00

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

| | | |
|--|------------------|------------------------------------|
| School Claiborne Christian School | Site Code | 886001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 3 non-scholarship students with exceptions were noted for a total of \$30.00.

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:

P&N noted 3 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$1,229.89

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, 2019.

Results:

The school expended 63.51% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|--|------------------|------------------------------------|
| School Claiborne Christian School | Site Code | 886001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$1,229.89

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,229.89

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

School Jewish Community Day School

Site Code

889001

Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

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:

P&N noted 5 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose.

\$1,064.60

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, 2019.

Results:

The school expended 105.07% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---|------------------|------------------------------------|
| School Jewish Community Day School | Site Code | 889001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$1,064.60

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,064.60

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

| | | |
|----------------------------|------------------|------------------------------------|
| School Quest School | Site Code | 905001 |
| | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 1 non-scholarship student with an exception was noted for a total of \$62.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

A sample of 3 payroll transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$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, 2019.

Results:

The school expended 68.03% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|--------------|------------------|------------------------------------|
| School | Quest School | Site Code | 905001 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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.

| | |
|--|--------|
| Total Overpayments Identified Through These Procedures: | \$0.00 |
|--|--------|

| | |
|---|--------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$0.00 |
|---|--------|

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

| | | | |
|---------------|-------------------------|------------------|------------------------------------|
| School | Union Christian Academy | Site Code | 992001 |
| | | | Questioned Costs (Overpayments) |

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 1 non-scholarship student with an exception was noted for a total of \$98.75.

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:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$27.96

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2019.

Results:

The school expended 51.54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | | |
|---------------|-------------------------|------------------|------------------------------------|
| School | Union Christian Academy | Site Code | 992001 |
| | | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 noted. \$0.00

V. Special Education Tuition

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

| | |
|--|---------|
| Total Overpayments Identified Through These Procedures: | \$27.96 |
|--|---------|

| | |
|---|---------|
| Maximum Overpayment Adjusted for Duplicate Overpayments: | \$27.96 |
|---|---------|

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

School eLearning Academy

Site Code

9B8001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

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:

P&N noted 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$211.66

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2019.

Results:

The school expended 53.35% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 6.69% of total scholarship budget.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

| | | |
|---------------------------------|------------------|------------------------------------|
| School eLearning Academy | Site Code | 9B8001 |
| | | Questioned Costs (Overpayments) |

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

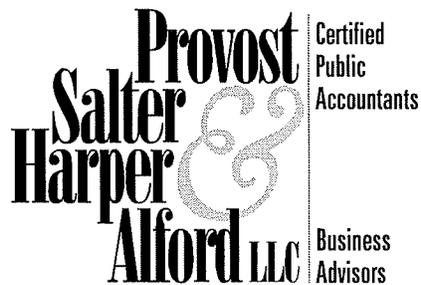
\$211.66

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$211.66

**Department of Education
Office of Management and Finance**

**Scholarships for Educational Excellence Program
Agreed-Upon Procedures Report
For the Year Ended June 30, 2019**



8550 United Plaza Boulevard, Suite 600, Baton Rouge, Louisiana 70809, Phone: (225) 924-1772 / Facsimile: (225) 927-9075

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

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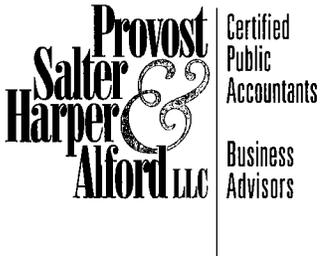
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**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR
EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Division of Education Finance
State of Louisiana, Department of Education

We have performed the procedures listed in the attached Schedule A, which were agreed to by the Louisiana Department of Education (LDE), on monitoring each of the specific schools listed, in the attached Schedule A, for compliance with the Scholarship for Educational Excellence Program (Program) laws and regulations for the year ended June 30, 2019. LDE's management is responsible for establishing procedures and enforcing laws and regulations as specifically required by *Title 28, Education, Part CLIII, Bulletin 133-Scholarship Programs* (BESE Policy). LDE is also responsible for providing guidance for compliance with these laws and regulations to the participating schools.

The scope and sufficiency of these procedures is solely the responsibility of LDE. Our procedures were limited to those that you have determined will best meet your informational and regulatory needs and may not necessarily disclose all significant errors, frauds, noncompliance and other illegal acts that may exist. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached Schedule A, either for the purpose for which this report has been requested or for any other purpose.

The results of our procedures, by school, are described in the attached Schedule B.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 "Student Scholarships for Educational Excellence Program" for the year ended June 30, 2019. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the State of Louisiana, Department of Education Division of Education Finance, and the Louisiana Legislature, and is not intended to be and should not be used by anyone other than these specified parties.

PROVOST, SALTER, HARPER & ALFORD, LLC

A handwritten signature in blue ink that reads "Provost, Salter, Harper & Alf-ord, LLC". The signature is written in a cursive style with a large initial 'P' and a stylized 'A'.

June 14, 2019
Baton Rouge, Louisiana

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

Executive Summary

June 30, 2019

The primary purpose of this engagement was to assist the Louisiana Department of Education (LDE) in monitoring each of the specific schools listed in the accompanying report for compliance with the Scholarships for Educational Excellence Program (Program) limits and requirements for the academic school year 2018-2019. Procedures performed were agreed to by the LDE and are included in Schedule A of the agreed-upon procedures report. Seventy-two (72) schools were subject to these procedures.

The results of our procedures are presented in detail in Schedule B. However, the following narrative provides a high level summary of the procedures performed and the resulting findings (also referred to as exceptions):

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 to and paid by the scholarship program to that charged to and paid by, or for, non-scholarship students. For five (5) out of seventy-two (72) schools tested, Provost, Salter, Harper & Alford, LLC (PSHA) noted exceptions when making that comparison. For purposes of this procedure, an exception is defined as an instance where the tuition and fees charged and collected from a non-scholarship student were less than the tuition paid by the Program for scholarship students. Exceptions were noted at the following schools:

| School Site Code | School |
|-------------------------|---------------------------------------|
| 674001 | Angles Academy |
| 907001 | Brighter Horizon School |
| 861001 | Cedarwood School |
| 669001 | Emmanuel Seventh Day Adventist School |
| 897001 | New Orleans Adventist Academy |

We would like to make the LDE aware that while PSHA reports the tuition and fee differences as exceptions, we did not report questioned costs for any reported exceptions. The LDE should analyze the reported exceptions and determine the amount of questioned costs, if any, that should be attributed to the school. Noted exceptions for above listed schools are included in the school's respective Schedule B.

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

Executive Summary, continued

June 30, 2019

II. Use of Funds

Verification of Educational Purpose:

This procedure called for observation of supporting documentation for costs charged to the Program and evidence of educational purpose. PSHA noted the following observations for the seventy-two (72) schools for which expenditures were tested as described in Schedule A:

Eleven (11) schools accounted for scholarship expenditures separately through separate bank accounts or accounting systems identifying scholarship program activity: Bishop McManus Academy (872001), Hosanna Christian Academy (702001), Northlake Christian School (735001), St. Benedict the Moor School (506159), St. Elizabeth School (502018), St. John Lutheran School (626001), St. Katherine Drexel Preparatory School (506122), St. Margaret Mary School (506091), St. Peter School - Reserve (506104), St. Stephen School (506116) and Trinity Christian Academy (938001). For these schools, PSHA selected samples and performed testing in accordance with the procedures described in Schedule A.

For the remaining sixty-one (61) schools that use an allocation methodology as means of separately accounting for scholarship expenditures, PSHA obtained allocations of general operating cost to the program and performed the procedures described in Schedule A.

Any sampled cost which lacked supporting documentation or which was for a non-educational purpose was identified as a finding. A summary of the questioned cost resulting from the findings is as follows:

| School Site Code | School | Scholarship Expenditure Testing Questioned Amounts |
|------------------|--|--|
| 502021 | Redemptorist Diocesan Regional Elementary School | \$ 2,819.39 |
| 621001 | McMillian's First Steps CCDC | \$ 1,988.04 |
| 897001 | New Orleans Adventist Academy | \$ 1,496.42 |
| 506111 | St. Rita School (Fontainbleau) | \$ 648.97 |
| 9B4001 | Lakeside Christian Academy | \$ 640.16 |
| 990001 | Trinity Christian School | \$ 592.43 |
| 692003 | The Dunham School | \$ 472.07 |
| 506048 | Resurrection of Our Lord School | \$ 268.17 |
| 596001 | Baton Rouge International School | \$ 237.05 |
| 861001 | Cedarwood School | \$ 201.37 |
| 652001 | Riverside Academy | \$ 195.18 |
| 702001 | Hosanna Christian Academy | \$ 167.70 |
| 907001 | Brighter Horizon School of Baton Rouge | \$ 166.55 |
| 506066 | St. Charles Catholic High School | \$ 83.06 |

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

Executive Summary, continued

June 30, 2019

| School Site Code | School | Scholarship Expenditure Testing Questioned Amounts |
|--------------------------|---|--|
| 506014 | Holy Rosary Academy | \$ 73.45 |
| 705001 | Greater Baton Rouge Hope Academy | \$ 62.86 |
| 989001 | Light City Christian Academy | \$ 57.50 |
| 502018 | St. Elizabeth School | \$ 51.43 |
| 9B7001 | HYPE Academy | \$ 50.00 |
| 5A7001 | Waldorf School of New Orleans | \$ 48.04 |
| 506002 | Annunciation School | \$ 47.79 |
| 506079 | St. Joan of Arc School (New Orleans) | \$ 43.05 |
| 502036 | St. Michael the Archangel Diocesan Regional High School | \$ 39.50 |
| 898001 | Louisiana New School Academy | \$ 35.72 |
| 506080 | St. Joan of Arc School (Laplace) | \$ 29.86 |
| 502007 | Mater Dolorosa School | \$ 26.95 |
| 502023 | St. John Elementary School | \$ 22.42 |
| 502003 | Catholic High School of Pointe Coupee | \$ 21.51 |
| 506061 | St. Augustine High School | \$ 17.99 |
| 506007 | Ascension of Our Lord School | \$ 17.05 |
| 502048 | Diocese of Baton Rouge Special Education Program | \$ 13.73 |
| 502019 | St. Francis Xavier Catholic School | \$ 13.51 |
| 506161 | Holy Rosary High School | \$ 12.38 |
| 502006 | Holy Ghost School (Hammond) | \$ 10.11 |
| 502033 | Catholic Elementary School of Pointe Coupee | \$ 5.44 |
| 502039 | St. Thomas Aquinas Diocesan Regional High School | \$ 3.45 |
| 735001 | Northlake Christian School | \$ 2.24 |
| 502004 | St. Peter Chanel Interparochial School | \$ 1.02 |
| 502001 | Ascension Diocesan Regional School | \$ 0.74 |
| 502025 | St. Joseph Catholic School | \$ 0.35 |
| 502005 | Holy Family School | \$ 0.15 |
| 502040 | St. Jean Vianney School | \$ 0.06 |
| 502046 | St. John Primary School | \$ 0.05 |
| 502016 | St. Alphonsus Catholic School (Baton Rouge) | \$ 0.03 |
| TOTAL OVERPAYMENT | | \$ 10,684.94 |

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

Executive Summary, continued

June 30, 2019

Budget to Actual Expenditures:

This procedure called for gathering budget to actual expenditure reports of the program from each school and noting where actual expenditures as of January 31, 2019 were less than 50% of the amount budgeted. Of seventy-two (72) schools, twenty-nine (29) schools reported less than 50% of budgeted expended.

Enrichment:

This procedure called for review of rate change in key employee salaries from prior to the current year. An exception was noted if the rate of change was 15% or greater. For fifty-nine (59) out of seventy-two (72) schools that were reviewed, there were no exceptions noted. Ten (10) out of seventy-two (72) schools had at least one key personnel's salary increase by greater than 15%. For one (1) out of the seventy-two (72) schools, this procedure was not applicable as there were no compensated key employees for the current year. Two (2) schools did not provide sufficient documentation to complete the procedures.

III. Payment Verification

Residency and Attendance Verification

These procedures as described in Schedule A called for verifying residency and attendance for scholarship students. For twenty (20) out of a total of seventy-two (72) schools reviewed, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. PSHA noted that four (4) out of fifty-two (52) remaining schools reviewed received scholarship tuition and fee payments for students that were identified as ineligible during residency and attendance verification procedures. A summary of the testing, the exceptions noted, and the tuition overpayment resulting from those exceptions is set forth in the following table.

| School Site Code | School | New Scholarship Students Sample | Number of Students with Exceptions Related to Residency and/or Attendance | Total Overpayments ¹ Based Upon Test Sample |
|------------------|--|---------------------------------|---|--|
| 907001 | Brighter Horizon School of Baton Rouge | 5 | 1 | \$ 4,143.75 |
| 502047 | Cristo Rey Baton Rouge High School | 1 | 1 | \$ 2,175.25 |
| 506014 | Holy Rosary Academy | 2 | 1 | \$ 2,235.25 |
| 897001 | New Orleans Adventist Academy | 2 | 1 | \$ 1,195.00 |

TOTAL OVERPAYMENT \$ 9,749.25

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

Executive Summary, continued

June 30, 2019

Dual Enrollment

This procedure as described in Schedule A called for verifying attendance for students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP. If students were determined to be not actively attending the participating SSEEP School on the count dates, PSHA identified the student as being ineligible for the quarterly SSEEP payment due for those count dates. Any such payment received by the school was considered to be a questioned cost (overpayment). Quarter 1 attendance was tested for twenty-eight (28) students across twenty (20) schools. Quarter 3 attendance was tested for eight (8) students across seven (7) schools. All tested students for the following schools were determined to be actively attending the school during the count dates: Annunciation School (506002), Ascension of Our Lord School (506007), Catholic Elementary of Pointe Coupee (502033), Emmanuel Seventh Day Adventist School (669001), Gardere Community Christian School (729001), Good Shepherd Nativity Mission School (506157), Greater Baton Rouge Hope Academy (705001), Hosanna Christian Academy (702001), Mater Dolorosa School (502007), Resurrection of Our Lord School (506048), St. Alphonsus School (506055), St. Francis Xavier Catholic School (502019), St. Joan of Arc School (506079), St. Joan of Arc School (506080), St. Margaret Mary’s School (506091), St. Peter Claver School (506105), St. Peter School (506104), St. Stephen School (506116), and Waldorf School of New Orleans (5A7001). A summary of the testing performed, number of LDE identified students per school, and total overpayment resulting from the testing is set forth in the following table.

| School Site Code | School | Scholarship Students Sample | Number of Students with Exceptions Related to Attendance | Total Overpayments ¹ Based Upon Test Sample |
|--------------------------|--|-----------------------------|--|--|
| 596001 | Baton Rouge International School | 2 | 1 | \$ 4,350.50 |
| 907001 | Brighter Horizon School of Baton Rouge | 1 | 1 | \$ 2,762.50 |
| 502021 | Redemptorist Diocesan Regional Elementary School | 2 | 1 | \$ 1,550.00 |
| TOTAL OVERPAYMENT | | | | \$ 8,663.00 |

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

Executive Summary, continued

June 30, 2019

IV. Income Eligibility

This procedure as described in Schedule A called for verifying income eligibility for scholarship students. For twenty (20) out of a total of seventy-two (72) schools reviewed, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. PSHA noted that four (4) out of the fifty-two (52) remaining schools reviewed received scholarship tuition and fee payments for students that were identified as ineligible. A summary of the testing performed, identified exceptions, and tuition overpayment resulting from those exceptions is set forth in the following table.

| School Site Code | School | New Scholarship Students Sample | Number of Students with Exceptions Related to Income Eligibility | Total Overpayments ¹ Based Upon Test Sample |
|------------------|--|---------------------------------|--|--|
| 907001 | Brighter Horizon School of Baton Rouge | 5 | 1 | \$ 4,143.75 |
| 502047 | Cristo Rey Baton Rouge High School | 1 | 1 | \$ 2,175.25 |
| 897001 | New Orleans Adventist Academy | 2 | 1 | \$ 1,195.00 |
| 506087 | St. Leo the Great School | 5 | 1 | \$ 4,618.68 |

TOTAL OVERPAYMENT \$ 12,132.68

V. Special Education Tuition

Two (2) of the seventy-two (72) schools reviewed received additional Scholarship Program tuition for providing special education services to students. No exceptions were reported.

¹Overpayments may be duplicated if the scholarship payment for a student is disallowed in more than one procedure. These duplicated overpayments, if applicable, are quantified and eliminated under the caption Duplicate Overpayments on the last page of this executive summary.

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

Objective:

The primary purpose of this engagement was to assist the LDE in determining whether the specific schools identified by the LDE are operating in accordance with various Scholarships for Educational Excellence Program (Program) guidelines. The schools included in the scope of this engagement are as follows:

| Site Code | School Name |
|-----------|--|
| 674001 | Angles Academy |
| 506002 | Annunciation School |
| 933002 | Ascension Christian School |
| 502001 | Ascension Diocesan Regional School |
| 506007 | Ascension of Our Lord School |
| 596001 | Baton Rouge Internation School |
| 872001 | Bishop McManus School |
| 907001 | Brighter Horizon School of Baton Rouge |
| 502033 | Catholic Elementary of Pointe Coupee |
| 502003 | Catholic High of Pointe Coupee |
| 861001 | Cedarwood School |
| KBY001 | Children's College |
| 502047 | Cristo Rey Baton Rouge High School |
| 502048 | Diocese of Baton Rouge Special Education Program |
| 994001 | Ecole Bilingue de la Nouvelle-Orleans |
| 669001 | Emmanuel Seventh Day Adventist School |
| 640001 | False River Academy |
| 729001 | Gardere Community Christian School |
| 506157 | Good Shepherd Nativity Mission School |
| 705001 | Greater Baton Rouge Hope Academy |
| 502005 | Holy Family School |
| 502006 | Holy Ghost School (Hammond) |
| 506014 | Holy Rosary Academy |
| 506161 | Holy Rosary High School |
| 702001 | Hosanna Christian Academy |
| 9B7001 | HYPE Academy |
| 722001 | Jehovah Jireh Christian Academy |
| 9B4001 | Lakeside Christian Academy |
| 927001 | Life of Christ Christian Academy |
| 989001 | Light City Christian Academy |

| Site Code | School Name |
|-----------|---|
| 735001 | Northlake Christian School |
| 502021 | Redemptorist Diocesan Regional Elementary School |
| 506048 | Resurrection of Our Lord School |
| 652001 | Riverside Academy |
| 502016 | St. Alphonsus Catholic School (Baton Rouge) |
| 506055 | St. Alphonsus School (New Orleans) |
| 506056 | St. Andrew the Apostle School |
| 506061 | St. Augustine High School |
| 506159 | St. Benedict the Moor School |
| 506066 | St. Charles Catholic High School |
| 506071 | St. Dominic School |
| 502018 | St. Elizabeth School |
| 502019 | St. Francis Xavier Catholic School |
| 502040 | St. Jean Vianney School |
| 506080 | St. Joan of Arc School (Laplace) |
| 506079 | St. Joan of Arc School (New Orleans) |
| 502023 | St. John Elementary School |
| 502024 | St. John High School |
| 626001 | St. John Lutheran School |
| 502046 | St. John Primary School |
| 502025 | St. Joseph Catholic School |
| 506122 | St. Katharine Drexel Preparatory School |
| 506087 | St. Leo the Great School |
| 506095 | St. Mary's Academy (Girls) |
| 506091 | St. Margaret Mary's School |
| 502036 | St. Michael the Archangel Diocesan Regional High School |
| 502004 | St. Peter Chanel Interparochial School |
| 506105 | St. Peter Claver School |
| 506104 | St. Peter School (Reserve) |
| 506111 | St. Rita School (Fontainebleau) |

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

| Site Code | School Name |
|-----------|--|
| 898001 | Louisiana New School Academy |
| 704001 | Martin Luther King Jr. Christian Academy |
| 502007 | Mater Dolorosa School |
| 621001 | McMillian's First Steps CCDC |
| 502008 | Most Blessed Sacrament School |
| 897001 | New Orleans Adventist Academy |

| Site Code | School Name |
|-----------|--|
| 506116 | St. Stephen School |
| 502039 | St. Thomas Aquinas Diocesan Regional High School |
| 502030 | St. Thomas More School |
| 692003 | The Dunham School |
| 990001 | Trinity Christian School |
| 5A7001 | Waldorf School of New Orleans |

Scope/Procedures:

I. Tuition and Fees for Scholarship Students (Ch. 13, Sec. 1303-Financial Practice)

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.

- » We obtained a copy of the LDE's Approved Tuition and Fees form from LDE.
- » After the first payment, we selected one non-scholarship student from each tuition level for a minimum sample of five students. For each selected student, we observed supporting documentation evidencing that the tuition and fees were charged and that payments have been made on behalf of the student and that the tuition and fees charged to the non-scholarship student were greater than or equal to the amount charged to the Program, as indicated by the LDE's Approved Tuition and Fees form.
- » Any non-scholarship student selected whose tuition and fees were less than the amount charged to the Program, or for which evidence of payment was lacking, was considered to be an exception in Schedule B of our report. However, reasons for the non-scholarship tuition and fees being less than scholarship tuition and fees were deemed acceptable in certain situations, as directed by the LDE, and thus not reported as an exception: differences in tuition attributable to early assessment of graduation and field trip fees for scholarship students, early registration discount, member of the associated church discount, multiple family members' discounts, teachers' children discounts, parent participation in fundraising activities or fundraising fees, and certain others as per guidance from the LDE staff. Program costs associated with each exception were not reported as questioned costs. The LDE should analyze the reported exceptions and determine the amount of questioned costs, if any, should be attributed to the school. However, the tuition differences are quantified for information purposes.

II. Use of Funds (Ch. 13, Sec. 1303-Financial Practice)

A. Verify that expenditures are for educational purposes.

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

Specific Procedures to Perform Include:

- » For schools that account for scholarship expenditures separately through a separate bank account or accounting system identifying scholarship program activity, PSHA obtained the system-generated schedule of expenditures through January 31, 2019 for scholarship funds (report generated from accounting system, check register, etc.). For schools that use an allocation methodology as means of separately accounting for scholarship expenditures, PSHA obtained the completed allocation spreadsheet with the expenditure allocation through January 31, 2019 or, in some instances, annual payroll allocation of expenditures to the scholarship program. PSHA made no attempts to audit, verify or determine the appropriateness of the allocation. For all schools that allocated non-payroll expenditures based on general ledger categories, PSHA obtained all general ledger transactions for those categories.

- » From detailed information provided by the schools, PSHA selected five payroll and five non-payroll transactions, as applicable, observed supporting documentation that ties back to the amounts identified as scholarship expenditures and identified those expenditures that were not for educational purposes. Instances where allocated amounts were less than those noted on the supporting documentation were not noted as exceptions. Although mathematical recalculations were performed, PSHA made no attempts to determine the appropriateness of the allocation of costs to the Program.

- » Supporting documentation evidencing educational purpose included at least one of the following: employee job description, payroll register noting employee title, school web site directory, a school's teacher roster and teacher's class schedule, invoice from vendor identifying goods or services purchased, lease or use agreements for facilities, and loan payment vouchers or promissory note for debt service and other documentation as determined appropriate by LDE staff. The lease agreements were often between related parties. PSHA made no attempts to determine whether the terms of leases were at arms-length.

- » Educational purposes were defined as: Instructional Programs, 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. If for debt service, PSHA made no attempts to verify the use of the initial proceeds of the debt.

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

Any expenditure selected that lacked supporting documentation and/or evidence of educational purpose was reported as an exception in Schedule B of the report. Program costs associated with each exception were questioned. Such questioned costs were identified only for the period tested and for the items tested. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEPP costs population.

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

- » We obtained the budget to actual expenditures report as of January 31, 2019 from LDE as completed by the Schools' Management.
- » We reviewed 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.
- » We reviewed the reserved budget category and noted the percent of reserved in comparison to the total scholarship budget. Where applicable, we noted any explanations for the reserved balance.
- » We obtained a list of key personnel and their salaries for current (AY2018-19) and prior years (AY2017-18) from each School. Key personnel were defined by LDE as Board Members, School Administrators, Principals, and Academic Officers/Directors.
- » For schools that have participated in the Scholarship Program during AY2017-18 and that have incurred scholarship payments for salaries and benefits, PSHA compared the AY2018-19 salaries to the AY2017-18 salaries and identified those with increases of 15 percent or greater. For those identified, PSHA documented percentage of growth and explanations for growth as provided by the school.

III. Payment Verification (Act 2, Section 4017(B))

A. Residency and Attendance Verification

- » We obtained Q1 Roster 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, examined 5 new students or all new students if less than 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.

PSHA verified that each selected 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. Count dates were September 5, 2018, December 5, 2018,

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

February 6, 2019, with the final count date on May 1, 2019. Per LDE's guidance, attendance was tested for the following time periods to account for holidays and any school closures: August 22, 2018-September 20, 2018, November 14, 2018-December 20, 2018, and January 23, 2019-February 27, 2019. Active attendance was defined as no more than 10 absences within each of those periods. Enrollment was verified through observation of class roll books and/or attendance records. Any selected student not actively attending was reported as an exception on Schedule B of the report. Program costs associated with each exception are reported as questioned costs. Such questioned costs are identified only for the period tested and for the items tested. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP population.

For the same sample, PSHA verified that residency documentation maintained by the school agrees with information on the application data file, including parish code, as provided by LDE. Per LDE's application guidelines, one of the following was considered sufficient for residency documentation: rental lease agreement or mortgage agreement, electricity/gas bill, telephone bill, cable or internet service bill, sewage/water bill, current official letter from a Government Agency (DSS, DHH), Homestead Exemption Notice, and Property tax notice. In addition, per LDE's guidance, the following documentation was deemed acceptable in explaining identified differences in residency documentation and the application data: notarized letters related to residency address/living arrangement discrepancies (i.e. parent/guardian lives with a relative etc.), marriage license, birth certificate, or other. Any student whose residency documentation did not match the application data file or did not contain acceptable differences was reported as an exception in Schedule B of the report. Program costs associated with each exception are reported as questioned costs. Such questioned costs are identified only for the period tested and for the items tested. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP population.

B. Dual Enrollment

- » We obtained the list of students that were identified by the LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three counts dates, as applicable.

LDE provided two separate lists, one identifying students that were potentially dually enrolled in a public school and one of the schools participating in the SSEEP during Q1; and a separate list identifying potentially dually enrolled students during Q3. For each list, PSHA verified that each student was actively attending the school on or before each of the applicable count dates for which tuition and fees are claimed. Active attendance was defined as no more than 10 unexcused absences within two weeks before and after the count date. If students were determined to be not actively attending the participating

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SSEEP School on the count dates, PSHA identified the student as being ineligible for the quarterly SSEEP payment due for those count dates. Any such payment received by the school was considered to be a questioned cost (overpayment). The LDE should be aware that students within our sample identified as actively attending the SSEEP school will not be associated with an overpayment to the school. If such a student is dually enrolled, then additional procedures may be needed at other schools to determine if overpayments from the State of Louisiana occurred.

IV. Income Eligibility (Act 2, Section 4013(2))

Verify that the school did examine and maintain 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.

- » Using the same sample as in Procedure III, PSHA verified that each scholarship student met the income eligibility requirements. We reviewed the income eligibility supporting documentation to ensure that the family income is not greater than 250% of the current federal poverty guidelines. The following table, as published by the LDE in Scholarship Program 2018-2019 Application Guide, was used to determine income eligibility.

| Scholarship Eligibility - 250% of Current Federal Poverty Guidelines | | | | |
|--|---------------|----------------|-----------|---------------|
| Persons in Family/Household | Yearly Income | Monthly Income | Bi-Weekly | |
| | | | Income | Weekly Income |
| 2 | \$ 41,150 | \$ 3,429 | \$ 1,583 | \$ 791 |
| 3 | \$ 51,950 | \$ 4,329 | \$ 1,998 | \$ 999 |
| 4 | \$ 62,750 | \$ 5,229 | \$ 2,413 | \$ 1,207 |
| 5 | \$ 73,550 | \$ 6,129 | \$ 2,829 | \$ 1,414 |
| 6 | \$ 84,350 | \$ 7,029 | \$ 3,244 | \$ 1,622 |
| 7 | \$ 95,150 | \$ 7,929 | \$ 3,660 | \$ 1,830 |
| 8 | \$ 105,950 | \$ 8,829 | \$ 4,075 | \$ 2,038 |
| Add this amount for each additional person | \$ 10,800 | \$ 900 | \$ 415 | \$ 208 |

- » If students participated in any one of several federal assistance programs, the income requirement for the scholarship program was deemed to be met as long as the following documentation was provided: Louisiana Purchase Card, SNAP Benefits, Social Security Benefits. Per LDE's guidance, the following documentation was also deemed acceptable: Medicaid card, SNAP renewal application, and Case Summary Snapshot from Office of Family Services (OFS). Any student whose family income exceeded the table above or for whom we did not observe the required documentation was reported as an exception in Schedule B of the report.

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- » If a student did not participate in a federal assistance program, any of the following documentation was required:
- Federal Tax Return for the 2017 Calendar Year
 - W-2s From All Employers for the Tax Period Ending December 31, 2017
 - Unemployment Compensation Statement for the Period Ending on December 31, 2017
 - 1099s and/or Statements From Banks or Other Institutions Showing Interest Earnings for the Period Ending on December 31, 2017
 - Alimony as Shown in Court Decree or Agreement
 - Social Security Benefits Statement for the Period Ending on December 31, 2017
 - Pension Statement for the Period Ending on December 31, 2017

Program costs associated with each exception are reported as questioned costs.

V. Special Education Tuition (Ch. 13, Sec. 1303-Financial Practice, Use of Funds)

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

- » We obtained the list of students for which special education tuition was being paid.
- » After the third payment, we verified that the participating school was providing special education services to each eligible student for which special education tuition was paid. This was verified by reviewing the log of services that identified the student receiving the services, the date services were rendered, the services rendered, and the name of the provider.
- » 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 tested a minimum of two students or 10% of the special education population receiving scholarship funding, whichever was greater. We then documented any variances or observations.

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ANGLES ACADEMY

Site Code:

674001

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

A total of 5 non-scholarship students with exceptions noted for a total of \$11,159.63.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program. A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 30% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

B.2) Enrichment

\$ -

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ANGLES ACADEMY

Site Code:

674001

Questioned Costs
(Overpayments)

III. Payment Verification

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ANNUNCIATION SCHOOL

Site Code:

506002

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 47.79

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ANNUNCIATION SCHOOL

Site Code:

506002

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list 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, there was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 47.79

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 47.79

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

ASCENSION CHRISTIAN SCHOOL

Site Code:

933002
Questioned Costs
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection*

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 94% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

Exception noted. Salaries for at least one key employee increased by 15% or more.

\$ -

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ASCENSION CHRISTIAN SCHOOL

Site Code:

933002
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ASCENSION DIOCESAN REGIONAL HIGH SCHOOL

Site Code:

502001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 0.74

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 40% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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ASCENSION DIOCESAN REGIONAL HIGH SCHOOL

Site Code:

502001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 0.74

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 0.74

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

ASCENSION OF OUR LORD SCHOOL

Site Code:

506007

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 17.05

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 52% of their budget according to the schedule provided. Reserve category is used to accommodate the upcoming expenditures later in the school year.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

Exception noted. Salaries for at least one key employee increased by 15% or more.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
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ASCENSION OF OUR LORD SCHOOL

Site Code:

506007

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

\$ -

2. Dual Enrollment*Scope and Selection:*

Per a list of students that were 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 was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 17.05

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 17.05

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

BATON ROUGE INTERNATIONAL SCHOOL

Site Code:

596001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 237.05

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 41% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exception noted.

\$ -

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BATON ROUGE INTERNATIONAL SCHOOL

Site Code:

596001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list 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, there was 2 students listed for this school.

Results:

A total of 1 exception noted.

\$ 4,350.50

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 4,587.55

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 4,587.55

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

BISHOP MCMANUS ACADEMY

Site Code:

872001

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 57% of their budget according to the schedule provided. Reserve category is used to accommodate the upcoming expenditures later in the school year.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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BISHOP MCMANUS ACADEMY

Site Code:

872001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

BRIGHTER HORIZON SCHOOL OF BATON ROUGE

Site Code:

907001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

A total of 5 non-scholarship students with exceptions noted for a total of \$7,016.25.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 166.55

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 46% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses and to accommodate the expenses for any case of emergency such as flooding or building damage.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

BRIGHTER HORIZON SCHOOL OF BATON ROUGE

Site Code:

907001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ 4,143.75

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 was 1 student listed for this school.

Results:

A total of 1 exception noted.

\$ 2,762.50

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 noted.

\$ 4,143.75

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 11,216.55

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 11,216.55

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

CATHOLIC ELEMENTARY SCHOOL OF POINTE COUPEE

Site Code:

502033

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 5.44

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 53% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

CATHOLIC ELEMENTARY SCHOOL OF POINTE COUPEE

Site Code:

502033

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 5.44

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 5.44

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

CATHOLIC HIGH SCHOOL OF POINTE COUPEE

Site Code:

502003
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 21.51

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 51% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

CATHOLIC HIGH SCHOOL OF POINTE COUPEE

Site Code:

502003

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 21.51

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 21.51

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

CEDARWOOD SCHOOL

Site Code:

861001

**Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students were selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

A total of 1 non-scholarship observation was noted for a total of \$3,206.25. No support for faculty discount off tuition and fees for student.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 201.37

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 92% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

CEDARWOOD SCHOOL

Site Code:

861001

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

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 201.37

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 201.37

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

CHILDREN'S COLLEGE

Site Code:

KBY001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

The procedure was not applicable as the school did not have any non-scholarship students for the year.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 34% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

CHILDREN’S COLLEGE

Site Code:

**KBY001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

CRISTO REY BATON ROUGE FRANCISCAN HIGH SCHOOL

Site Code:

502047

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 53% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

CRISTO REY BATON ROUGE FRANCISCAN HIGH SCHOOL

Site Code:

502047

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

A total of 1 exception noted.

\$ 2,175.25

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

A total of 1 exception noted.

\$ 2,175.25

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 4,350.50

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2,175.25

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

DIOCESE OF BATON ROUGE SPECIAL EDUCATION PROGRAM

Site Code:

502048

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

A sample of 5 non-scholarship students were selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 13.73

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 37% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

DIOCESE OF BATON ROUGE SPECIAL EDUCATION PROGRAM

Site Code:

502048
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 13.73

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 13.73

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

ECOLE BILINGUE DE LA NOUVELLE-ORLEANS

Site Code:

994001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 97% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ECOLE BILINGUE DE LA NOUVELLE-ORLEANS

Site Code:

994001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

EMMANUEL SEVENTH DAY ADVENTIST SCHOOL

Site Code:

669001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 4 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

A total of 4 non-scholarships students with exceptions noted for a total of \$144.00.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 74% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses and to accommodate the expenses for upcoming school year in the summer months

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

EMMANUEL SEVENTH DAY ADVENTIST SCHOOL

Site Code:

669001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

FALSE RIVER ACADEMY

Site Code:

640001

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 73% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

FALSE RIVER ACADEMY

Site Code:

640001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

GARDERE COMMUNITY CHRISTIAN SCHOOL

Site Code:

729001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

GARDERE COMMUNITY CHRISTIAN SCHOOL

Site Code:

729001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

GOOD SHEPHERD NATIVITY MISSION

Site Code:

506157

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 50% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

Exception noted. Salaries for at least one key employee increased by 15% or more.

\$ -

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

GOOD SHEPHERD NATIVITY MISSION

Site Code:

506157

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 was 3 students listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

GREATER BATON ROUGE HOPE ACADEMY

Site Code:

705001

**Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 62.86

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 64% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

GREATER BATON ROUGE HOPE ACADEMY

Site Code:

705001

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

Scope and Selection:

A sample of 3 special education students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 62.86

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 62.86

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

HOLY FAMILY SCHOOL

Site Code:

502005

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 0.15

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 82% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

HOLY FAMILY SCHOOL

Site Code:

502005
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 0.15

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 0.15

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

HOLY GHOST SCHOOL - HAMMOND

Site Code:

502006
Questioned Costs
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection*

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 10.11

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 46% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses and to accommodate the expenses for upcoming school year in the summer months.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

HOLY GHOST SCHOOL - HAMMOND

Site Code:

502006
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 10.11

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 10.11

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

HOLY ROSARY ACADEMY

Site Code:

506014

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 73.45

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 36% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

HOLY ROSARY ACADEMY

Site Code:

506014

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

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 noted.

\$ 2,235.25

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 2,308.70

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2,308.70

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

HOLY ROSARY HIGH SCHOOL

Site Code:

506161
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 12.38

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 36% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

HOLY ROSARY HIGH SCHOOL

Site Code:

506161

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 12.38

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 12.38

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

HOSANNA CHRISTIAN ACADEMY

Site Code:

702001

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 167.70

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

HOSANNA CHRISTIAN ACADEMY

Site Code:

702001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

A sample of 8 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 was 3 students listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility

Scope and Selection:

A sample of 8 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 167.70

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 167.70

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

HYPE ACADEMY

Site Code:

9B7001
Questioned Costs
(Overpayments)

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 50.00

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 8% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

The procedure was not applicable as the school did not have any compensated key personnel for the year.

\$ -

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

HYPE ACADEMY

Site Code:

9B7001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 50.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 50.00

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

JEHOVAH-JIREH CHRISTIAN ACADEMY

Site Code:

722001

**Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 55% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

JEHOVAH-JIREH CHRISTIAN ACADEMY

Site Code:

722001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

LAKESIDE CHRISTIAN ACADEMY

Site Code:

9B4001
Questioned Costs
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection*

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 640.16

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 17% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

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

LAKESIDE CHRISTIAN ACADEMY

Site Code:

**9B4001
Questioned Costs
(Overpayments)**

B.2) Enrichment

Scope and Selection:

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

Results:

Exception noted, the school did not provide sufficient documentation to allow for testing in accordance with Schedule A for Procedure II.

\$ -

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 640.16

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 640.16

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

LIFE OF CHRIST CHRISTIAN ACADEMY

Site Code:

927001

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

LIFE OF CHRIST CHRISTIAN ACADEMY

Site Code:

927001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

LIGHT CITY CHRISTIAN ACADEMY

Site Code:

989001
Questioned Costs
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection*

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 57.50

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 46% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exceptions noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

LIGHT CITY CHRISTIAN ACADEMY

Site Code:

989001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 57.50

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 57.50

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

LOUISIANA NEW SCHOOL ACADEMY

Site Code:

898001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 4 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 35.72

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 34% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses.

Exceptions noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

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

LOUISIANA NEW SCHOOL ACADEMY

Site Code:

898001
Questioned Costs
(Overpayments)

B.2) Enrichment

Scope and Selection:

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

Results:

Exception noted, the school did not provide sufficient documentation to allow for testing in accordance with Schedule A for Procedure II.

\$ -

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 35.72

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 35.72

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

MARTIN LUTHER KING JR. CHRISTIAN ACADEMY

Site Code:

704001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

MARTIN LUTHER KING JR. CHRISTIAN ACADEMY

Site Code:

704001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

MATER DOLOROSA SCHOOL

Site Code:

502007
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 26.95

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 50% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

Exception noted. Salaries for at least one key employee increased by 15% or more.

\$ -

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

MATER DOLOROSA SCHOOL

Site Code:

502007

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

A sample of 4 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

2. Dual Enrollment*Scope and Selection:*

Per a list of students that were 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 was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility*Scope and Selection:*

A sample of 4 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 26.95

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 26.95

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

MCMILLIAN'S FIRST STEPS CCDC

Site Code:

621001
Questioned Costs
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection*

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 1,988.04

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 60% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

Exception noted. Salaries for at least one key employee increased by 15% or more.

\$ -

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

MCMILLIAN'S FIRST STEPS CCDC

Site Code:

621001
Questioned Costs
(Overpayments)**III. Payment Verification (Attendance and Residency)****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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 1,988.04

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,988.04

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

MOST BLESSED SACRAMENT SCHOOL

Site Code:

502008
Questioned Costs
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection*

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 43% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

MOST BLESSED SACRAMENT SCHOOL

Site Code:

502008

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

NEW ORLEANS ADVENTIST ACADEMY

Site Code:

897001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

A total of 5 non-scholarships students with exceptions noted for a total of \$718.75.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 1,496.42

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 51% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

Exception noted, the school did not provide sufficient documentation to allow for testing in accordance with Schedule A for Procedure II.

\$ -

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

NEW ORLEANS ADVENTIST ACADEMY

Site Code:

897001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ 1,195.00

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

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 noted.

\$ 1,195.00

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 3,886.42

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2,691.42

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

NORTHLAKE CHRISTIAN SCHOOL

Site Code:

735001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 2.24

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 63% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

NORTHLAKE CHRISTIAN SCHOOL

Site Code:

735001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 2.24

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2.24

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

REDEMPTORIST DIOCESAN REGIONAL ELEMENTARY SCHOOL

Site Code:

502021
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 2,819.39

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 48% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

REDEMPTORIST DIOCESAN REGIONAL ELEMENTARY SCHOOL

Site Code:

502021
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

A sample of 9 new scholarship students were selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Per a list 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, there were 2 students listed for this school.

Results:

A total of 1 exception noted.

\$ 1,550.00

IV. Income Eligibility

Scope and Selection:

A sample of 9 new scholarship students were selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 4,369.39

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 4,369.39

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

RESURRECTION OF OUR LORD SCHOOL

Site Code:

506048

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

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 268.17

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

Exception noted. Salaries for at least one key employee increased by 15% or more.

\$ -

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

RESURRECTION OF OUR LORD SCHOOL

Site Code:

506048
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list 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, there were 2 students listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 268.17

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 268.17

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

RIVERSIDE ACADEMY

Site Code:

652001
Questioned Costs
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection*

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 195.18

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 50% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exception noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

RIVERSIDE ACADEMY

Site Code:

652001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 195.18

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 195.18

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

ST. ALPHONSUS CATHOLIC SCHOOL – BATON ROUGE

Site Code:

502016
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 0.03

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. ALPHONSUS CATHOLIC SCHOOL – BATON ROUGE

Site Code:

**502016
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 0.03

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 0.03

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

ST. ALPHONSUS SCHOOL – NEW ORLEANS

Site Code:

506055
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 55% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. ALPHONSUS SCHOOL – NEW ORLEANS

Site Code:

506055
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Scope and Selection

Per a list of students that were 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 was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. ANDREW THE APOSTLE SCHOOL

Site Code:

506056
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 47% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. ANDREW THE APOSTLE SCHOOL

Site Code:

506056

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ _____ -

Total Overpayment Identified Through These Procedures:

\$ _____ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ _____ -

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

ST. AUGUSTINE HIGH SCHOOL

Site Code:

**506061
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 17.99

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 37% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. AUGUSTINE HIGH SCHOOL

Site Code:

506061
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 17.99

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 17.99

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

ST. BENEDICT THE MOOR SCHOOL

Site Code:

506159
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

The procedure was not applicable as the school did not have any non-scholarship students for the year.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. BENEDICT THE MOOR SCHOOL

Site Code:

506159
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. CHARLES CATHOLIC HIGH SCHOOL

Site Code:

506066
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 83.06

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 63% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. CHARLES CATHOLIC HIGH SCHOOL

Site Code:

506066
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 83.06

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 83.06

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

ST. DOMINIC SCHOOL

Site Code:

506071
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 35% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. DOMINIC SCHOOL

Site Code:

506071
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

This procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

This procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

This procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. ELIZABETH SCHOOL

Site Code:

502018
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 51.43

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 55% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. ELIZABETH SCHOOL

Site Code:

502018
Questioned Costs
(Overpayments)**III. Payment Verification (Attendance and Residency)****1. Residency and Attendance***Scope and Selection:*

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 51.43

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 51.43

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

ST. FRANCIS XAVIER CATHOLIC SCHOOL

Site Code:

502019
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purposes. Exceptions noted.

\$ 13.51

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 89% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

Exception noted. Salaries for at least one key employee increased by 15% or more.

\$ -

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

ST. FRANCIS XAVIER CATHOLIC SCHOOL

Site Code:

502019
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Scope and Selection

Per a list of students that were 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 3 students listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 13.51

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 13.51

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

ST. JEAN VIANNEY SCHOOL

Site Code:

502040
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purposes. Exceptions noted.

\$ 0.06

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 60% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. JEAN VIANNEY SCHOOL

Site Code:

502040
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 0.06

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 0.06

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

ST. JOAN OF ARC SCHOOL - LAPLACE

Site Code:

506080
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purposes. Exceptions noted.

\$ 29.86

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 51% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. JOAN OF ARC SCHOOL - LAPLACE

Site Code:

506080
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)**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 noted.

\$ -

2. Dual Enrollment*Scope and Selection:*

Per a list 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, there was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 29.86

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 29.86

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

ST. JOAN OF ARC SCHOOL – NEW ORLEANS

Site Code:

506079
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purposes. Exceptions noted.

\$ 43.05

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. JOAN OF ARC SCHOOL – NEW ORLEANS

Site Code:

506079
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Scope and Selection

Per a list 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, there was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 43.05

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 43.05

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

ST. JOHN ELEMENTARY SCHOOL

Site Code:

502023
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purposes. Exceptions noted.

\$ 22.42

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 44% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. JOHN ELEMENTARY SCHOOL

Site Code:

502023
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 22.42

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 22.42

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. JOHN HIGH SCHOOL

Site Code:

502024
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 44% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. JOHN HIGH SCHOOL

Site Code:

502024
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. JOHN LUTHERAN SCHOOL

Site Code:

626001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 32% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. JOHN LUTHERAN SCHOOL

Site Code:

626001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. JOHN PRIMARY SCHOOL

Site Code:

502046
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 0.05

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 49% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

Exception noted. Salaries for at least one key employee increased by 15% or more.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. JOHN PRIMARY SCHOOL

Site Code:

502046
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

A sample of 5 new scholarship students were selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 0.05

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 0.05

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. JOSEPH CATHOLIC SCHOOL

Site Code:

502025
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 0.35

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 44% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. JOSEPH CATHOLIC SCHOOL

Site Code:

502025
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 0.35

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 0.35

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. KATHARINE DREXEL PREPARATORY SCHOOL

Site Code:

506122
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exception noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 27% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. KATHARINE DREXEL PREPARATORY SCHOOL

Site Code:

506122

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. LEO THE GREAT SCHOOL

Site Code:

506087
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 57% of their budget according to the schedule provided. Reserve category is for expenses in the upcoming summer months, as well as school materials for the upcoming school year.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. LEO THE GREAT SCHOOL

Site Code:

506087
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

A sample of 5 new scholarship students were selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ 4,618.68

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 4,618.68

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 4,618.68

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. MARY'S ACADEMY

Site Code:

506095
Questioned Costs
(Overpayments)

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. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 41% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. MARY'S ACADEMY

Site Code:

506095
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. MARGARET MARY'S SCHOOL

Site Code:

506091
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 44% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. MARGARET MARY’S SCHOOL

Site Code:

506091
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

A sample of 2 new scholarship students were selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

1. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility

Scope and Selection:

A sample of 2 new scholarship students were selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**ST. MICHAEL THE ARCHANGEL DIOCESAN REGIONAL
HIGH SCHOOL**

Site Code:

**502036
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 39.50

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 39% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**ST. MICHAEL THE ARCHANGEL DIOCESAN REGIONAL
HIGH SCHOOL**

Site Code:

**502036
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 39.50

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 39.50

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. PETER CHANEL INTERPAROCHIAL SCHOOL

Site Code:

502004

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 1.02

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 36% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. PETER CHANEL INTERPAROCHIAL SCHOOL

Site Code:

502004
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

A sample of 2 new scholarship students were selected for procedures in accordance with Schedule A.

Results:

No exception noted.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

A sample of 2 new scholarship students were selected for procedures in accordance with Schedule A.

Results:

No exception noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 1.02

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1.02

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. PETER CLAVER SCHOOL

Site Code:

506105
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. PETER CLAVER SCHOOL

Site Code:

506105
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

A sample of 5 new scholarship students were selected for procedures in accordance with Schedule A.

Results:

No exception noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility

Scope and Selection:

A sample of 5 new scholarship students were selected for procedures in accordance with Schedule A.

Results:

No exception noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. PETER SCHOOL - RESERVE

Site Code:

506104
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 53% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. PETER SCHOOL - RESERVE

Site Code:

506104
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list 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, there was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. RITA SCHOOL - FOUNTAINBLEAU

Site Code:

506111
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 648.97

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 53% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. RITA SCHOOL - FOUNTAINBLEAU

Site Code:

506111
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

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 noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 648.97

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 648.97

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. STEPHEN SCHOOL

Site Code:

506116
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 55% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. STEPHEN SCHOOL

Site Code:

506116
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list of students that were 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 2 students listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**ST. THOMAS AQUINAS DIOCESAN REGIONAL
HIGH SCHOOL**

Site Code:

**502039
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 3.45

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

**ST. THOMAS AQUINAS DIOCESAN REGIONAL
HIGH SCHOOL**

Site Code:

**502039
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 3.45

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 3.45

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. THOMAS MORE SCHOOL

Site Code:

502030

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 36% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2019, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ST. THOMAS MORE SCHOOL

Site Code:

502030
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

THE DUNHAM SCHOOL

Site Code:

692003

Questioned Costs
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection*

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 472.07

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

THE DUNHAM SCHOOL

Site Code:

692003

Questioned Costs
(Overpayments)**III. Payment Verification (Attendance and Residency)****1. Residency and Attendance**

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 472.07

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 472.07

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

TRINITY CHRISTIAN ACADEMY

Site Code:

990001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 592.43

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 56% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

TRINITY CHRISTIAN ACADEMY

Site Code:

990001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

2. Dual Enrollment

The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 592.43

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 592.43

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

WALDORF SCHOOL OF NEW ORLEANS

Site Code:

5A7001
 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. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided an allocation of its general operating expenditures to the Program.

A sample of transactions was selected for the procedures in accordance with Schedule A.

Results:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 48.04

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2019.

Results:

The school expended 66% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

Exception noted. Salaries for at least one key employee increased by 15% or more.

\$ -

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

WALDORF SCHOOL OF NEW ORLEANS

Site Code:

5A7001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

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 noted.

\$ -

2. Dual Enrollment

Scope and Selection:

Per a list 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, there was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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 noted.

\$ -

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 48.04

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 48.04