

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To Advocates for Academic Excellence in Education, Inc.
d/b/a Benjamin Franklin High School and
the Orleans Parish School Board

We have performed the procedures enumerated below, which were agreed to by Advocates for Academic Excellence in Education, Inc., d/b/a Benjamin Franklin High School (the School), and the Orleans Parish School Board (OPSB), solely to assist the OPSB to validate student count reports as of February 1, 2017. The School's management is responsible for the School's student count. The sufficiency of these procedures is solely the responsibility of the OPSB. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

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

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

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

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

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

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

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the applicable provisions of *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or a review, the objective of which would be the expression of an opinion or conclusion on the student count. 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 School and the OPSB and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "LaPorte".

A Professional Accounting Corporation

Covington, LA
October 12, 2017