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LOUISIANA DEPARTMENT OF EDUCATION
OFFICE OF MANAGEMENT AND FINANCE

Student Scholarships for Educational Excellence Program Agreed-Upon Procedures Report for the Year Ended June 30, 2022

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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, to assist the Louisiana Department of Education (LDE, the specified party) in its 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, 2022. 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 LDE is responsible for establishing Program policy, enforcing laws and regulations of the Program, and for monitoring schools for compliance with these laws and regulations.

The LDE has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the compliance of schools participating in the Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

We were engaged by the LDE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, 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.

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

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

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 20, 2022

**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 or 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 (also referred to as the Louisiana Scholarship Program, SSEEP, or Program) regulations and requirements for the academic school year (AY) 2021-2022. Procedures performed were agreed to by the LDE and are included in Schedule A of this report. Sixty-two (62) schools were subjected to these procedures; all sixty-two (62) of the schools are private schools.

The results of our procedures for each school 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) 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. Of the sixty-two (62) private schools, P&N identified exceptions when making that comparison for thirty-six (36) schools. 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 Certification. Certain reasons for the non-scholarship tuition being less than the scholarship tuition were considered acceptable by the LDE and were not reported as exceptions, as described in Schedule A. Exceptions were identified for the following schools:

School Site Code	School
501003	Holy Savior Menard Central High School
501014	St. Anthony of Padua School
501016	St. Frances Cabrini School
503003	Holy Rosary School
503004	Holy Savior School
503009	St. Genevieve School
503010	St. Gregory Barbarigo School
503012	St. Joseph Elementary School – Thibodaux
503014	Vandebilt Catholic High School
504031	St. John Elementary School
504040	Vermilion Catholic High School
505006	Our Lady’s School
505009	St. Louis Catholic High School
506041	Our Lady of Perpetual Help School
506043	Our Lady of Prompt Succor School
525001	Southfield School
538001	Family Worship Christian Academy
557001	Crescent City Christian School
579001	Family Community Christian School
5B2001	SIHAF K-12 Learning Academy

**LOUISIANA DEPARTMENT OF EDUCATION
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
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School Site Code	School
616001	Lutheran High School
641001	Alexandria Country Day School
6A9001	Weatherford Academy
706001	Prevailing Faith Christian Academy
719001	Evangel Christian Academy
760001	Victory Christian Academy
785001	Westminster Christian Academy
876001	Torah Academy
886001	Claiborne Christian School
889001	Jewish Community Day School
905001	Quest School
992001	Union Christian Academy
9B8001	eLearning Academy
9BG001	Madison STEAM Academy
9BJ001	eLearning Academy of Houma
9BN001	Cornerstone Christian Academy

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

II. Use of Funds

As of the date of this report, one (1) of the sixty-two (62) schools subjected to the procedure did not provide the complete initial documentation requested for the procedure. Therefore, P&N was unable to perform the procedure as described in Schedule A for Our Lady of Prompt Succor (506044) located in Westwego, Louisiana.

Verification of Educational Purpose:

This procedure called for observation of supporting documentation for a sample of costs charged to the Program for evidence of educational purpose. Among the sixty-one (61) schools that provided a schedule of expenditures as of January 31, 2022, the following observations were identified:

- Four (4) schools account for scholarship expenditures separately through separate bank accounts or accounting systems that separately identify scholarship program expenditures. Therefore, P&N selected samples from those separate records for the following schools and performed the procedures described in Schedule A: St. Frederick High School (500010), Family Worship Christian Academy (538001), Quest School (905001), and Knights Academy and High School (993001).

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- For the remaining fifty-seven (57) 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 was not for an 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
6A9001	Weatherford Academy	\$14,797.19
706001	Prevailing Faith Christian Academy	\$7,872.53
5B2001	SIHAF K-12 Learning Academy	\$4,050.00
538001	Family Worship Christian Academy	\$2,450.62
500008	Our Lady of Fatima School	\$2,074.26
582001	Gethsemane Christian Academy	\$1,886.78
506041	Our Lady of Perpetual Help School	\$1,694.43
6A7001	McKinney Byrd Academy	\$1,299.13
572001	Ridgewood Preparatory School	\$1,245.11
501013	Sacred Heart School	\$822.75
616001	Lutheran High School	\$787.97
505006	Our Lady's School	\$731.36
785001	Westminster Christian Academy	\$638.80
503015	E.D. White Catholic High School	\$532.69
760001	Victory Christian Academy	\$478.24
501014	St. Anthony of Padua School	\$311.47
503014	Vandebilt Catholic High	\$298.73
9BG001	Madison STEAM Academy	\$289.76
656001	Old Bethel Christian Academy	\$272.20
501034	St. Joseph Elementary & High School – Plaucheville	\$240.04
9BJ001	eLearning Academy of Houma	\$199.29
500020	St. Joseph School	\$118.43
501003	Holy Savior Menard Central High School	\$104.92
579001	Family Community Christian School	\$102.38
557001	Crescent City Christian School	\$70.83
886001	Claiborne Christian School	\$67.31
561001	Faith Lutheran School	\$67.03
505010	St. Margaret Catholic School	\$66.86
504031	St. John Elementary School	\$63.56
505009	St. Louis Catholic High School	\$48.48
505002	Immaculate Conception Cathedral School	\$48.21
889001	Jewish Community Day School	\$37.18

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School Site Code	School	Scholarship Expenditure Procedures Questioned Amounts
506094	St. Mary Magdalen School	\$36.02
501016	St. Frances Cabrini School	\$30.45
525001	Southfield School	\$27.41
506043	Our Lady of Prompt Succor School	\$12.84
719001	Evangel Christian Academy	\$12.19
993001	Knights Academy and High School	\$10.00
504007	Holy Family Catholic School	\$6.97
556001	Concordia Lutheran School	\$4.00
9B8001	eLearning Academy	\$1.67
548001	Briarfield Academy	\$1.13
504040	Vermilion Catholic High School	\$0.57
506057	St. Angela Merici School	\$0.43
503009	St. Genevieve School	\$0.20

TOTAL QUESTIONED COST – Use of Funds \$43,912.42

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

Budget to Actual Expenditures:

This procedure called for gathering budget to actual expenditure reports of the Program from each school and identifying where actual expenditures as of January 31, 2022 were less than 50% of the amount budgeted. Of the sixty-one (61) schools that provided a complete listing of actual expenditures as of January 31, 2022, eighteen (18) 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 identified if the rate of change was 15% or greater. Of the sixty-one (61) schools that provided the initially requested documentation, there were three (3) schools where we were unable to obtain complete information for the key personnel’s current year salary. Therefore, we were unable to perform this procedure for these three (3) schools: McKinney Byrd Academy (6A7001), Knights Academy and High School (993001), and Madison STEAM Academy (9BG001). An additional school, St. Anthony of Padua School (501014), was not applicable for this procedure as the current key personnel was not employed by the school in the prior school year. Of the remaining fifty-seven (57) schools, nineteen (19) schools had key employees whose salaries increased by 15% or greater.

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III. Payment Verification

Residency and Attendance Verification:

These procedures, as described in Schedule A, called for assessing residency and attendance for new scholarship students. Of the sixty-two (62) schools subjected to the procedures, this procedure was not applicable for twenty-three (23) schools as the schools did not have any new incoming scholarship students this year per LDE rosters. For the remaining thirty-nine (39) schools that were subjected to the procedures, thirteen (13) schools received scholarship tuition and fee payments for selected students who were identified as exceptions as defined in Schedule A. A summary of the results of the procedures, the exceptions identified, and the 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 Residency and/or Attendance	Total Overpayments ¹ Based Upon Sample
9BJ001	eLearning Academy of Houma	8	5	4	\$16,669.75
9B8001	eLearning Academy	11	5	5	\$10,435.00
6A7001	McKinney Byrd Academy	5	5	2	\$9,200.00
505006	Our Lady's School	2	2	2	\$6,366.00
506044	Our Lady of Prompt Succor School	51	6	1	\$4,368.75
876001	Torah Academy	8	5	1	\$4,331.50
503010	St. Gregory Barbarigo School	47	5	3	\$3,781.25 ²
579001	Family Community Christian School	27	5	1	\$1,997.50
993001	Knights Academy and High School	5	5	1	\$1,841.25
616001	Lutheran High School	7	5	1	\$1,806.25
557001	Crescent City Christian School	4	4	1	\$1,739.00
500008	Our Lady of Fatima School	33	5	1	\$1,578.75
504007	Holy Family Catholic School	32	5	1	\$1,565.00
TOTAL OVERPAYMENT					\$65,680.00

The overpayments indicated in the table above represent only the overpayments associated with the sampled students subjected to the procedures and for which attendance and residency documentation was provided. The LDE should consider other procedures to determine the impact to a school or the Program's total SSEEPP student population.

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

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.

² At the time of the issuance of this report, the Quarter 3 Payment Report had not been provided by the LDE for this school. Therefore, P&N was unable to determine whether there was an overpayment during Quarter 3 in addition to those overpayments already identified in the table above.

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schools participating in the SSEE. If, through observation of attendance records, students were determined to be not actively attending the participating SSEE school on certain count dates, P&N identified the student as being ineligible for the quarterly SSEE payment for those count dates. Any such payment received by the school was considered to be a questioned cost (overpayment). Quarter 1 and Quarter 2 attendance was determined for forty-eight (48) students across eighteen (18) schools. Quarter 3 attendance was determined for twelve (12) students across eight (8) schools. All students that were referred to us for Faith Lutheran School (561001) were determined to be actively attending the SSEE school during the count dates. 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 ³
557001	Crescent City Christian School	6	5	\$10,539.00
556001	Concordia Lutheran School	7	4	\$8,072.50
538001	Family Worship Christian Academy	5	5	\$7,483.15
503010	St. Gregory Barbarigo School	5	4	\$4,937.50
506059	St. Anthony School	4	3	\$3,873.75
993001	Knights Academy and High School	3	2	\$3,557.50
886001	Claiborne Christian School	1	1	\$3,204.00
500008	Our Lady of Fatima School	3	2	\$3,157.50
504007	Holy Family Catholic School	4	2	\$3,105.00
6A7001	McKinney Byrd Academy	3	2	\$3,050.00
506044	Our Lady of Prompt Succor School	4	2	\$2,912.50
706001	Prevailing Faith Christian Academy	1	1	\$2,403.00
579001	Family Community Christian School	3	1	\$1,997.50
503001	Central Catholic School	1	1	\$1,950.00
616001	Lutheran High School	1	1	\$1,806.25
9BG001	Madison STEAM Academy	1	1	\$1,500.00
506041	Our Lady of Perpetual Help School	1	1	\$1,453.75
503013	St. Mary's Nativity	1	1	\$1,095.00
TOTAL OVERPAYMENT				\$66,097.90

The LDE should be aware that students subjected to the dual enrollment procedures that were positively identified as actively attending the SSEE school will not be associated with 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. Of the sixty-two (62) schools subjected to the procedures, this procedure was

³ 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.

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

not applicable for twenty-three (23) schools as these schools did not have any new incoming scholarship students this year per the LDE rosters. For the thirty-nine (39) schools with new SSEE students that were subjected to the procedures, eight (8) schools received scholarship tuition and fee payments for students that were identified as ineligible. A summary of the results of the procedures, identified exceptions, and tuition overpayments 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 ⁴ Based Upon Sample
886001	Claiborne Christian School	7	5	2	\$9,612.00
876001	Torah Academy	8	5	1	\$6,497.25
504040	Vermilion Catholic High School	1	1	1	\$6,000.00
501016	St. Frances Cabrini School	25	5	1	\$4,422.00
9BN001	Cornerstone Christian Academy	4	4	1	\$2,982.50
579001	Family Community Christian School	27	5	1	\$1,997.50
500008	Our Lady of Fatima School	33	5	1	\$1,578.75
503010	St. Gregory Barbarigo School	47	5	1	\$1,281.25 ⁵
TOTAL OVERPAYMENT					\$34,371.25

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 SSEE 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. Of the sixty-two (62) schools subjected to the procedures, this procedure was not applicable for sixty-one (61) as the schools did not receive special education tuition through the Student Scholarships for Educational Excellence Program. There were no exceptions identified for the one school (St. Frances Cabrini School, Site Code: 501016) that provided special education services.

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

Multiple exceptions may have been identified among the procedures for any one selected student. To prevent double-counting of tuition overpayments that result from these exceptions, the table on the following page reflects adjustments for duplicate exceptions identified in procedures III and IV and/or dual enrollment:

⁴ 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.

⁵ At the time of the issuance of this report, the Quarter 3 Payment Report had not been provided by the LDE for this school. Therefore, P&N was unable to determine whether there was an overpayment during Quarter 3 in addition to those overpayments already identified in the table above.

**LOUISIANA DEPARTMENT OF EDUCATION
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School Site Code	School	Total Overpayments Procedure III, IV and Dual Enrollment	Total Overpayments Less Duplicate Exceptions
557001	Crescent City Christian School	\$12,278.00	\$10,539.00
876001	Torah Academy	\$10,828.75	\$6,497.25
503010	St. Gregory Barbarigo School	\$10,000.00	\$6,218.75
500008	Our Lady of Fatima School	\$6,315.00	\$4,736.25
579001	Family Community Christian School	\$5,992.50	\$3,995.00
616001	Lutheran High School	\$3,612.50	\$1,806.25

**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
500008	Our Lady of Fatima School
500010	St. Frederick High School
500020	St. Joseph School *
501003	Holy Savior Menard Central High School
501013	Sacred Heart School
501014	St. Anthony of Padua School
501016	St. Frances Cabrini School
501034	St. Joseph Elementary & High School
503001	Central Catholic School
503003	Holy Rosary School
503004	Holy Savior School
503007	St. Bernadette School
503009	St. Genevieve School
503010	St. Gregory Barbarigo School
503012	St. Joseph Elementary School - Thibodaux
503013	St. Mary's Nativity
503014	Vandebilt Catholic High
503015	E.D. White Catholic High School
504007	Holy Family Catholic School
504031	St. John Elementary School
504040	Vermilion Catholic High School *
505002	Immaculate Conception Cathedral School
505006	Our Lady's School
505009	St. Louis Catholic High School
505010	St. Margaret Catholic School
506041	Our Lady of Perpetual Help School
506043	Our Lady of Prompt Succor School
506044	Our Lady of Prompt Succor School *
506057	St. Angela Merici School
506059	St. Anthony School
506094	St. Mary Magdalen School

Site Code	School Name
525001	Southfield School
538001	Family Worship Christian Academy
548001	Briarfield Academy
556001	Concordia Lutheran School
557001	Crescent City Christian School
561001	Faith Lutheran School
572001	Ridgewood Preparatory School
579001	Family Community Christian School
582001	Gethsemane Christian Academy
616001	Lutheran High School
641001	Alexandria Country Day School
656001	Old Bethel Christian Academy
667001	John Paul The Great Academy
706001	Prevailing Faith Christian Academy *
719001	Evangel Christian Academy
760001	Victory Christian Academy
785001	Westminster Christian Academy
874001	Northeast Baptist School
876001	Torah Academy
886001	Claiborne Christian School
889001	Jewish Community Day School
905001	Quest School
992001	Union Christian Academy
993001	Knights Academy and High School
5B2001	SIHAF K-12 Learning Academy
6A7001	McKinney Byrd Academy
6A9001	Weatherford Academy
9B8001	eLearning Academy
9BG001	Madison STEAM Academy
9BJ001	eLearning Academy of Houma
9BN001	Cornerstone Christian Academy *

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.

*This school did not provide written representations.

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

Specific Procedures Performed:

- We obtained a copy of the LDE's Approved Tuition and Fees Certificate containing each school's standard tuition and fees.
- Non-scholarship student rosters were obtained for either all grades or, at a minimum, grade levels in which scholarship students were enrolled. We selected at least one non-scholarship student from each tuition level (where there are also SSEEP students enrolled) for a minimum sample of five students. For instances where this population was less than five non-scholarship students, all students were selected. 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 Certificate.
- 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 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 per LDE guidance and thus not reported as an exception: differences in tuition attributable to early assessment of fees for scholarship students (graduation, field trip, etc.), early registration discount, member of the associated church discount, religious affiliation discount, multiple family members' discounts, staff or teachers' children discounts, parent participation in fundraising activities or fund raising fees, and certain others as per guidance from the LDE staff.
- Although exceptions were 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 informational 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, 2022 for scholarship funds (report generated from accounting system, check register, bank statements, 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, 2022, 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.

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- From the 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 shown 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 or title contained in employee contract, payroll register indicating employee title/department, school web site directory, a school's teacher roster, teacher's class schedule, employee master file/system report indicating job title, 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 documentation evidencing job descriptions were deemed acceptable to determine educational purpose for payroll expenditures when accompanied by the LDE approved job description certification form signed by the employee: 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.
- 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, 2022 which was 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.

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- We inspected the reserved budget category and determined the percent of reserved in comparison to the total scholarship budget. Where applicable, we obtained explanations for any reserved balance.
- We obtained a list of key personnel and their salaries for current year (Award Year or AY 2021-22) and prior year (AY 2020-21) from each School. Key personnel were defined by LDE as Board Members, School Administrators, Principals, and Academic Officers/Directors. P&N compared the AY 2020-21 salaries to the AY 2021-22 salaries and identified those with increases of 15 percent or greater.

III. Payment Verification

LDE Objective:

Verify that the payments the school has received are accurate.

Specific Procedures Performed:

Attendance and Residency

- We obtained Q1 Roster of SSEE students¹ 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 2, 2021, December 1, 2021, February 2, 2022 with the final count date on May 4, 2022. Per LDE's guidance, attendance was assessed for the following time periods to account for holidays and any school closures: August 16 – September 24, 2021², November 15 – December 17, 2021, and January 17 – February 18, 2022. 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 inspection of class roll books and/or attendance records. SSEE tuition payments, as shown on the quarterly payment reports provided by the LDE, associated with each exception were reported as questioned costs or overpayments. 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 SSEE population.

For the same sample, P&N inspected 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

¹ The Q1 Roster of SSEE students provided by the LDE did not contain students attending Holy Savior School or Ridgewood Preparatory School. The LDE advised that the Q2 payment report, which was also provided by the LDE and identified new SSEE students, should be used to select the sample for these two schools.

²Due to Hurricane Ida and its aftermath, certain schools experienced extended school closures during the Quarter 1 count range. To account for these extended school closures, the LDE provided guidance to assess Quarter 1 attendance for an expanded period through October 22, 2022 for the impacted schools.

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official letter from a Government Agency (DSS, DHH), Homestead Exemption Notice, Property tax notice, Section 8 or similar program qualification documents from Louisiana Housing Authority, SNAP/Louisiana Purchase Program qualification documents from DCFS, Medicaid program qualification documents from LDH, and certain others as per guidance from the LDE staff. In addition, per LDE's guidance, the following documentation was deemed acceptable in explaining identified differences between 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, driver's license, divorce decree, tax return that explains differences in names, 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 were reported as questioned costs or overpayments. 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 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 the time period around each count date determined by LDE (see *Attendance and Residency* section), based upon attendance records provided by the school. If students were determined to be not actively attending the participating SSEEPT School, 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, as shown on the quarterly payment reports provided by the LDE, was considered 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 was 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 was not greater than 250% of the current

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federal poverty guidelines. The table below, as published by the LDE in Scholarship Program 2021-2022 Application Guide, was used to determine income eligibility.

250% of 2021 Federal Poverty Guidelines*				
Household Size	Yearly Income	Monthly Income	Bi-Weekly Income	Weekly Income
2	\$43,550	\$3,629	\$1,675	\$837
3	\$54,900	\$4,575	\$2,111	\$1,055
4	\$66,250	\$5,520	\$2,548	\$1,274
5	\$77,600	\$6,466	\$2,984	\$1,492
6	\$88,950	\$7,412	\$3,421	\$1,710
7	\$100,300	\$8,358	\$3,857	\$1,928
8	\$111,650	\$9,304	\$4,294	\$2,147
Add this amount for each additional person	\$11,200	\$933	\$431	\$215

- 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: SNAP/Louisiana Purchase Card, SNAP Benefits Statement, Social Security Administration Benefits Statement, Supplemental Security Income Statement, Medicaid Card, and other. Per LDE's guidance, the following documentation was also deemed acceptable: Approved SNAP renewal application, change letter, inquiry report and Case Summary snapshot from Office of Family Services (OFS). In addition, if the parent/guardian's names were listed in the SNAP eligibility file provided by DCFS to the LDE, the student was deemed to be participating in a federal assistance program. Any student whose family income exceeded the table above or for whom we did not obtain the required documentation was reported as an exception in Schedule B of the report.
- If a student did not participate in a federal assistance program, any of the following documentation was required:
 - Federal Tax Return for the 2020 Calendar Year
 - Unemployment Compensation Statement for the Period Ending on December 31, 2020
 - Alimony as Shown in Court Decree or Agreement
 - Social Security Benefits Statement for the Period Ending on December 31, 2020
 - Pension Statement for the Period Ending on December 31, 2020

SSEEP tuition payments, as shown on the quarterly payment reports provided by the LDE, associated with each exception were reported as questioned costs. Such questioned costs were identified only for the period and items selected and were not projected to the entire school year or to the entire population.

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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 selected student for which special education tuition was paid. This was determined by inspecting the sample selection's weekly class schedule, attendance records and report card. This documentation identified the student receiving the services, the student's grade, and days where the student was present to receive special education services in accordance with the weekly class schedule. As per guidance from LDE staff, this was acceptable documentation evidencing the school provided special education services for each quarter.
- Any additional special education payments received for students that did not receive special education services were considered a questioned cost (overpayment). Questioned costs were determined by using the amounts in the special education payment amounts as shown on the quarterly payment reports provided by LDE staff.

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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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

\$2,074.26

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 56.54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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.

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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:

A total of 1 exception was identified.	\$1,578.75
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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 subjected to procedures as described in Schedule A.

Results:

A total of 2 students was determined to not be actively attending the school during the applicable count dates.	\$3,157.50
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IV. Income Eligibility

Scope and Selection:

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

Results:

A total of 1 exception was identified.	\$1,578.75
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V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$8,389.26
Maximum Overpayment Adjusted for Duplicate Overpayments:	\$6,810.51

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 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 identified.

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 identified.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

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

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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.

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$0.00
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 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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 3 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$118.43

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 57.69% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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.

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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 identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$118.43
	\$118.43

Maximum Overpayment Adjusted for Duplicate Overpayments:	\$118.43
	\$118.43

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 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 4 non-scholarship students with exceptions was identified for a total of \$390.63.

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

Results:

P&N identified 1 payroll transaction and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$104.92

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, 2022.

Results:

The school expended 34.42% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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.

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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:	<u>\$104.92</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$104.92</u>
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STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

School Sacred Heart School

Site Code

501013

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

\$822.75

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 51.99% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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.

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School Sacred Heart School	Site Code	501013
		Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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:	\$822.75
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$822.75
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 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:

A total of 5 non-scholarship students with exceptions was identified for a total of \$200.00.

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 identified 3 payroll transactions and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$311.47

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, 2022.

Results:

The school expended 58.57% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

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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 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:	\$311.47
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$311.47
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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 5 non-scholarship students with exceptions was identified for a total of \$625.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

\$30.45

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 38.06% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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 identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

A total of 1 exception was identified. \$4,422.00

V. Special Education Tuition

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

Total Overpayments Identified Through These Procedures:	<u>\$4,452.45</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$4,452.45</u>
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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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$240.04

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, 2022.

Results:

The school expended 51.46% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 Elementary & High School - Plaquemine	Site Code	501034
			Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$240.04
	\$240.04

Maximum Overpayment Adjusted for Duplicate Overpayments:	\$240.04
	\$240.04

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 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 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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

A sample of 5 payroll and 3 non-payroll transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 60.56% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

No exceptions identified.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

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

\$1,950.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$1,950.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,950.00

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 was identified for a total of \$281.25.

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:

No exceptions identified. \$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 78.16% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 Rosary School	Site Code	503003
			Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

A total of 5 non-scholarship students with exceptions was identified for a total of \$687.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 64.74% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

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

School St. Bernadette School

Site Code

503007

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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 83.49% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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. Bernadette School	Site Code	503007
			Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

A total of 5 non-scholarship students with exceptions was identified for a total of \$395.83.

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 identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$0.20

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 27.22% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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. 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 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:	\$0.20
	\$0.20

Maximum Overpayment Adjusted for Duplicate Overpayments:	\$0.20
	\$0.20

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:

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

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 33.3% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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:

A total of 3 exceptions was identified.	\$3,781.25
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2. Dual Enrollment

Scope and Selection:

A total of 5 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

Results:

A total of 4 students was determined to not be actively attending the school during the applicable count dates.	\$4,937.50
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IV. Income Eligibility

Scope and Selection:

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

Results:

A total of 1 exception was identified.	\$1,281.25
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V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$10,000.00 *
Maximum Overpayment Adjusted for Duplicate Overpayments:	\$6,218.75 *

**At the time of the issuance of this report, the Quarter 3 Payment Report had not been provided by the LDE for this school. Therefore, P&N was unable to determine whether there was an overpayment during Quarter 3 for the exceptions identified.*

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

School St. Joseph Elementary School - Thibodaux

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:

A total of 5 non-scholarship students with exceptions was identified for a total of \$380.74.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 40.52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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	St. Joseph Elementary School - Thibodaux	Site Code	503012
			Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 56.47% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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:

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

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates. \$1,095.00

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:	<u>\$1,095.00</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$1,095.00</u>
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Vandebilt Catholic High School

Site Code

503014

Questioned Costs
 (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 was identified for a total of \$1,050.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$298.73

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 99.7% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 Vandebilt Catholic High	Site Code	503014
		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 identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$298.73
	\$298.73

Maximum Overpayment Adjusted for Duplicate Overpayments:	\$298.73
	\$298.73

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

School	E.D. White Catholic High School	Site Code	503015
			Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 3 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$532.69

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 74.93% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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	E.D. White Catholic High School	Site Code	503015
			Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$532.69</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$532.69</u>
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Holy Family Catholic School

Site Code

504007

Questioned Costs
 (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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

\$6.97

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 46.73% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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 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:

A total of 1 exception was identified.	\$1,565.00
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2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 2 students was determined to not be actively attending the school during the applicable count dates.	\$3,105.00
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IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.	\$0.00
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V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$4,676.97
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$4,676.97
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School	St. John Elementary School	Site Code	504031
			Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 identified for a total of \$300.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school provided an allocation of its general operating expenditures to the Program. A sample of 3 payroll transactions was selected for the procedures in accordance with Schedule A.

Results:

P&N identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$63.56

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 49.45% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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. John Elementary School	Site Code	504031
			Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$63.56</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$63.56</u>
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Vermilion Catholic High School

Site Code

504040

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 was identified for a total of \$76.88.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

\$0.57

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, 2022.

Results:

The school expended 72.03% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 Vermilion Catholic High School

Site Code

504040

Questioned Costs
(Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions identified.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

A total of 1 exception was identified.

\$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:

\$6,000.57

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$6,000.57

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

School Immaculate Conception Cathedral School

Site Code

505002

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$48.21

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 104.66% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 Immaculate Conception Cathedral School	Site Code	505002
		Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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:	\$48.21
	\$48.21

Maximum Overpayment Adjusted for Duplicate Overpayments:	\$48.21
	\$48.21

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:

A total of 4 non-scholarship students with exceptions was identified for a total of \$676.97.

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 identified 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$731.36

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, 2022.

Results:

The school expended 61.6% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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:

A total of 2 exceptions was identified. \$6,366.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$7,097.36</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$7,097.36</u>
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School St. Louis Catholic High School

Site Code

505009

Questioned Costs
(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 was identified for a total of \$1,375.19.

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 identified 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$48.48

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, 2022.

Results:

The school expended 55.21% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$48.48
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$48.48
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School	St. Margaret Catholic School	Site Code	505010
			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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 2 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$66.86

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 32.92% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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. Margaret Catholic School	Site Code	505010
			Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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:	\$66.86
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$66.86
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**LOUISIANA DEPARTMENT OF EDUCATION
STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

School Our Lady of Perpetual Help School

Site Code

506041

Questioned Costs
(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 identified for a total of \$66.25.

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 identified 5 payroll transactions and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$1,694.43

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 43.26% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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 Our Lady of Perpetual Help School	Site Code	506041
		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
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2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates.	\$1,453.75
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IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable.	\$0.00
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V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$3,148.18
Maximum Overpayment Adjusted for Duplicate Overpayments:	\$3,148.18

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:

A total of 1 non-scholarship student with an exception was identified for a total of \$296.25.

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

\$12.84

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, 2022.

Results:

The school expended 52.53% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$12.84
	\$12.84

Maximum Overpayment Adjusted for Duplicate Overpayments:	\$12.84
	\$12.84

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

School	Our Lady of Prompt Succor School (506044)	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:

No exceptions identified.

II. Use of Funds

The school did not provide complete information, and therefore, P&N was unable to complete the procedures in accordance with the AUP.

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

A total of 1 exception was identified.	\$4,368.75
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2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 2 students was determined to not be actively attending the school during the applicable count dates.	\$2,912.50
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IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.	\$0.00
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V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

*

Maximum Overpayment Adjusted for Duplicate Overpayments:

*

** P&N was unable to complete Procedure II Use of Funds as complete information was not provided by the school. Therefore, total overpayments could not be determined.*

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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$0.43

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 49.94% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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 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:	\$0.43
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$0.43
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

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

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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 58.31% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 identified.	\$0.00
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2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 3 students was determined to not be actively attending the school during the applicable count dates.	\$3,873.75
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IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.	\$0.00
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V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$3,873.75
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$3,873.75
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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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 3 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$36.02

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, 2022.

Results:

The school expended 53.29% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$36.02
	\$36.02

Maximum Overpayment Adjusted for Duplicate Overpayments:	\$36.02
	\$36.02

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

School	Southfield School	Site Code	525001
			Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 4 non-scholarship students with exceptions was identified for a total of \$7,465.50.

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 identified 2 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$27.41

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, 2022.

Results:

The school expended 61.36% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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	Southfield School	Site Code	525001
			Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$27.41</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$27.41</u>
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Family Worship Christian Academy

Site Code

538001

Questioned Costs
(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 identified for a total of \$1,299.38.

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:

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

\$2,450.62

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, 2022.

Results:

The school expended 56.44% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 identified.	\$0.00
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2. Dual Enrollment

Scope and Selection:

A total of 5 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

Results:

A total of 5 students was determined to not be actively attending the school during the applicable count dates.	\$7,483.15
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IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.	\$0.00
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V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$9,933.77
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$9,933.77
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School	Site Code	Questioned Costs (Overpayments)
Briarfield Academy	548001	

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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school provided an allocation of its general operating expenditures to the Program. A sample of 4 payroll transactions was selected for the procedures in accordance with Schedule A.

Results:

P&N identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$1.13

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, 2022.

Results:

The school expended 68.28% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 Briarfield Academy	Site Code	548001
		Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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: \$1.13

Maximum Overpayment Adjusted for Duplicate Overpayments: \$1.13

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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$4.00

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, 2022.

Results:

The school expended 41.12% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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 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 identified.	\$0.00
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2. Dual Enrollment

Scope and Selection:

A total of 7 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

Results:

A total of 4 students was determined to not be actively attending the school during the applicable count dates.	\$8,072.50
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IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.	\$0.00
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V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$8,076.50
Maximum Overpayment Adjusted for Duplicate Overpayments:	\$8,076.50

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 3 non-scholarship students with exceptions was identified for a total of \$567.75.

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

\$70.83

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, 2022.

Results:

The school expended 50.14% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School Crescent City Christian School

Site Code

557001

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:

A total of 1 exception was identified.

\$1,739.00

2. Dual Enrollment

Scope and Selection:

A total of 6 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were subjected to procedures as described in Schedule A.

Results:

A total of 5 students was determined to not be actively attending the school during the applicable count dates.

\$10,539.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$12,348.83

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$10,609.83

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:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

\$67.03

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, 2022.

Results:

The school expended 60.28% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

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

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$67.03
	\$67.03

Maximum Overpayment Adjusted for Duplicate Overpayments:	\$67.03
	\$67.03

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:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

\$1,245.11

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 72.85% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 Ridgewood Preparatory School	Site Code	572001
		Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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:	\$1,245.11
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$1,245.11
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Family Community Christian School

Site Code

579001

Questioned Costs
 (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 4 non-scholarship students with exceptions was identified for a total of \$822.50.

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 identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$102.38

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 43.82% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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 2 key personnel increased 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:

A total of 1 exception was identified.

\$1,997.50

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 subjected to procedures as described in Schedule A.

Results:

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

\$1,997.50

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 was identified.

\$1,997.50

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:

\$6,094.88

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$4,097.38

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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 3 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$1,886.78

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, 2022.

Results:

The school expended 95.91% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$1,886.78
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$1,886.78
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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 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 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 identified for a total of \$750.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

\$4,050.00

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, 2022.

Results:

The school expended 58.66% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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:	<u>\$4,050.00</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$4,050.00</u>
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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 2 non-scholarship students with exceptions was identified for a total of \$250.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

\$787.97

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 95.77% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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:

A total of 1 exception was identified. \$1,806.25

2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates. \$1,806.25

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 identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$4,400.47</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$2,594.22</u>

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:

A total of 5 non-scholarship students with exceptions was identified for a total of \$342.93.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 64.69% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 Alexandria Country Day School	Site Code	641001
		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 identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

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

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

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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$272.20

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 37.96% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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 Old Bethel Christian Academy	Site Code	656001
		Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$272.20
	\$272.20

Maximum Overpayment Adjusted for Duplicate Overpayments:	\$272.20
	\$272.20

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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 54.78% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 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 identified.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

 \$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

 \$0.00

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

School McKinney Byrd Academy

Site Code

6A7001

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:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 4 payroll transactions and 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose.

\$1,299.13

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, 2022.

Results:

The school expended 59.87% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

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

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

School 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 2 exceptions was identified. \$9,200.00

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 subjected to procedures as described in Schedule A.

Results:

A total of 2 students was determined to not be actively attending the school during the applicable count dates. \$3,050.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$13,549.13</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$13,549.13</u>
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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:

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 was identified for a total of \$2,868.75.

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

Results:

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

\$14,797.19

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 109.63% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 Weatherford Academy	Site Code	6A9001
		Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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:	<u>\$14,797.19</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$14,797.19</u>
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Prevailing Faith Christian Academy

Site Code

706001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 was identified for a total of \$12,837.50.

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

Results:

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

\$7,872.53

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, 2022.

Results:

The school expended 67.95% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 Prevailing Faith Christian Academy	Site Code	706001
		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
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2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates.	\$2,403.00
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IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable.	\$0.00
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V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$10,275.53
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$10,275.53
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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:

A total of 4 non-scholarship students with exceptions was identified for a total of \$3,125.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$12.19

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 51.4% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 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 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:	<u>\$12.19</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$12.19</u>
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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:

A total of 1 non-scholarship student with an exception was identified for a total of \$112.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$478.24

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, 2022.

Results:

The school expended 67.74% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$478.24
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$478.24
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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:

A total of 2 non-scholarship students with exceptions was identified for a total of \$388.50.

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 identified 3 payroll transactions and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$638.80

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 69.31% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$638.80
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$638.80
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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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 54.35% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures: \$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments: \$0.00

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

School Torah Academy	Site Code	876001
		Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 was identified for a total of \$6,075.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 56.49% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 4% of total scholarship budget.

No exceptions identified.

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:

A total of 1 exception was identified. \$4,331.50

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

A total of 1 exception was identified. \$6,497.25

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$10,828.75</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$6,497.25</u>
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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 1 non-scholarship student with an exception was identified for a total of \$2.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

\$67.31

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, 2022.

Results:

The school expended 52.49% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates. \$3,204.00

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 2 exceptions was identified. \$9,612.00

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:	\$12,883.31
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$12,883.31
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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:

A total of 5 non-scholarship students with exceptions was identified for a total of \$4,395.04.

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

\$37.18

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 119.73% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$37.18
	\$37.18

Maximum Overpayment Adjusted for Duplicate Overpayments:	\$37.18
	\$37.18

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 3 non-scholarship students with exceptions was identified for a total of \$87.50.

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

Results:

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 64% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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 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:	<u>\$0.00</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$0.00</u>
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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 2 non-scholarship students with exceptions was identified for a total of \$1,421.25.

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:

No exceptions identified. \$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 71.67% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$0.00
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$0.00
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Knights Academy and High School

Site Code

993001

Questioned Costs
 (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:

No exceptions identified.

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:

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

\$10.00

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, 2022.

Results:

The school expended 41.60% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, were less than 50% of the budgeted amount.

b.2) Enrichment

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

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

School Knights Academy and High School

Site Code

993001

Questioned Costs
(Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

A total of 1 exception was identified.

\$1,841.25

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 subjected to procedures as described in Schedule A.

Results:

A total of 2 students was determined to not be actively attending the school during the applicable count dates.

\$3,557.50

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$5,408.75

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$5,408.75

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:

A total of 4 non-scholarship students with exceptions was identified for a total of \$4,083.75.

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 identified 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$1.67

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, 2022.

Results:

The school expended 14.12% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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 2 key personnel 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 5 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

A total of 5 exceptions was identified. \$10,435.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$10,436.67</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$10,436.67</u>
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Madison STEAM Academy	Site Code	9BG001
		Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 was identified for a total of \$7,500.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N identified 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$289.76

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 37.09% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, were less than 50% of the budgeted amount.

b.2) Enrichment

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

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

School Madison STEAM Academy	Site Code	9BG001
		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
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2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates.	\$1,500.00
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IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable.	\$0.00
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V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$1,789.76
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$1,789.76
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LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School eLearning Academy of Houma

Site Code

9BJ001

Questioned Costs
 (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 was identified for a total of \$3,310.63.

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

Results:

P&N identified 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$199.29

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, 2022.

Results:

The school expended 16.43% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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 2 key personnel increased by 15% or more.

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

School eLearning Academy of Houma

Site Code

9BJ001

Questioned Costs
(Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

A total of 4 exceptions was identified.

\$16,669.75

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$16,869.04

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$16,869.04

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

School Cornerstone Christian Academy

Site Code

9BN001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While 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 was identified for a total of \$431.25.

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 transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions identified.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2022.

Results:

The school expended 39.39% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2022, 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 Cornerstone Christian Academy	Site Code	9BN001
		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 identified. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

A total of 1 exception was identified. \$2,982.50

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:	<u>\$2,982.50</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$2,982.50</u>
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Postlethwaite & Netterville, A Professional Accounting Corporation

LOUISIANA DEPARTMENT OF EDUCATION
OFFICE OF MANAGEMENT AND FINANCE

Student Scholarship for Educational Excellence Program Our Lady of Prompt Succor (506044) Agreed-Upon Procedures Report for the Year Ended June 30, 2022

LOUISIANA DEPARTMENT OF EDUCATION
OFFICE OF MANAGEMENT AND FINANCE

OUR LADY OF PROMPT SUCCOR (506044)
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, to assist the Louisiana Department of Education (LDE, the specified party) in its 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, 2022. 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 LDE is responsible for establishing Program policy, enforcing laws and regulations of the Program, and for monitoring schools for compliance with these laws and regulations.

The LDE has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the compliance of schools participating in the Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed are described in the attached Schedule A for all schools. We previously issued our report dated May 20, 2022 indicating the results of our procedures by school in an accompanying Schedule B for each school. Within that report, Our Lady of Prompt Succor (Site Code: 506044; Location: Westwego, Louisiana) was identified as having provided insufficient information in order to perform procedure set II within Schedule A, and therefore, those procedures were not performed. Subsequent to that date, information was provided to allow us to perform those procedures. The results of those procedures, along with all other Schedule A procedures, for this school are described in an accompanying Schedule B of this report.

We were engaged by the LDE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, 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.

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

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

Postlethwaite & Netterville

Baton Rouge, Louisiana
July 8, 2022

**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
500008	Our Lady of Fatima School
500010	St. Frederick High School
500020	St. Joseph School *
501003	Holy Savior Menard Central High School
501013	Sacred Heart School
501014	St. Anthony of Padua School
501016	St. Frances Cabrini School
501034	St. Joseph Elementary & High School - Plaquemine
503001	Central Catholic School
503003	Holy Rosary School
503004	Holy Savior School
503007	St. Bernadette School
503009	St. Genevieve School
503010	St. Gregory Barbarigo School
503012	St. Joseph Elementary School - Thibodaux
503013	St. Mary's Nativity
503014	Vandebilt Catholic High School
503015	E.D. White Catholic High School
504007	Holy Family Catholic School
504031	St. John Elementary School
504040	Vermilion Catholic High School *
505002	Immaculate Conception Cathedral School
505006	Our Lady's School
505009	St. Louis Catholic High School
505010	St. Margaret Catholic School
506041	Our Lady of Perpetual Help School
506043	Our Lady of Prompt Succor School
506044	Our Lady of Prompt Succor School
506057	St. Angela Merici School
506059	St. Anthony School
506094	St. Mary Magdalen School

Site Code	School Name
525001	Southfield School
538001	Family Worship Christian Academy
548001	Briarfield Academy
556001	Concordia Lutheran School
557001	Crescent City Christian School
561001	Faith Lutheran School
572001	Ridgewood Preparatory School
579001	Family Community Christian School
582001	Gethsemane Christian Academy
616001	Lutheran High School
641001	Alexandria Country Day School
656001	Old Bethel Christian Academy
667001	John Paul The Great Academy
706001	Prevailing Faith Christian Academy *
719001	Evangel Christian Academy
760001	Victory Christian Academy
785001	Westminster Christian Academy
874001	Northeast Baptist School
876001	Torah Academy
886001	Claiborne Christian School
889001	Jewish Community Day School
905001	Quest School
992001	Union Christian Academy
993001	Knights Academy and High School
5B2001	SIHAF K-12 Learning Academy
6A7001	McKinney Byrd Academy
6A9001	Weatherford Academy
9B8001	eLearning Academy
9BG001	Madison STEAM Academy
9BJ001	eLearning Academy of Houma
9BN001	Cornerstone Christian Academy *

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.

*This school did not provide written representations.

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

Specific Procedures Performed:

- We obtained a copy of the LDE's Approved Tuition and Fees Certificate containing each school's standard tuition and fees.
- Non-scholarship student rosters were obtained for either all grades or, at a minimum, grade levels in which scholarship students were enrolled. We selected at least one non-scholarship student from each tuition level (where there are also SSEEP students enrolled) for a minimum sample of five students. For instances where this population was less than five non-scholarship students, all students were selected. 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 Certificate.
- 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 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 per LDE guidance and thus not reported as an exception: differences in tuition attributable to early assessment of fees for scholarship students (graduation, field trip, etc.), early registration discount, member of the associated church discount, religious affiliation discount, multiple family members' discounts, staff or teachers' children discounts, parent participation in fundraising activities or fund raising fees, and certain others as per guidance from the LDE staff.
- Although exceptions were 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 informational 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, 2022 for scholarship funds (report generated from accounting system, check register, bank statements, 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, 2022, 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.

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

- From the 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 shown 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 or title contained in employee contract, payroll register indicating employee title/department, school web site directory, a school's teacher roster, teacher's class schedule, employee master file/system report indicating job title, 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 documentation evidencing job descriptions were deemed acceptable to determine educational purpose for payroll expenditures when accompanied by the LDE approved job description certification form signed by the employee: 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.
- 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, 2022 which was 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.

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

- We inspected the reserved budget category and determined the percent of reserved in comparison to the total scholarship budget. Where applicable, we obtained explanations for any reserved balance.
- We obtained a list of key personnel and their salaries for current year (Award Year or AY 2021-22) and prior year (AY 2020-21) from each School. Key personnel were defined by LDE as Board Members, School Administrators, Principals, and Academic Officers/Directors. P&N compared the AY 2020-21 salaries to the AY 2021-22 salaries and identified those with increases of 15 percent or greater.

III. Payment Verification

LDE Objective:

Verify that the payments the school has received are accurate.

Specific Procedures Performed:

Attendance and Residency

- We obtained Q1 Roster of SSEEP students¹ 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 2, 2021, December 1, 2021, February 2, 2022 with the final count date on May 4, 2022. Per LDE's guidance, attendance was assessed for the following time periods to account for holidays and any school closures: August 16 – September 24, 2021², November 15 – December 17, 2021, and January 17 – February 18, 2022. 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 inspection of class roll books and/or attendance records. SSEEP tuition payments, as shown on the quarterly payment reports provided by the LDE, associated with each exception were reported as questioned costs or overpayments. 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 population.

For the same sample, P&N inspected 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

¹ The Q1 Roster of SSEEP students provided by the LDE did not contain students attending Holy Savior School or Ridgewood Preparatory School. The LDE advised that the Q2 payment report, which was also provided by the LDE and identified new SSEEP students, should be used to select the sample for these two schools.

²Due to Hurricane Ida and its aftermath, certain schools experienced extended school closures during the Quarter 1 count range. To account for these extended school closures, the LDE provided guidance to assess Quarter 1 attendance for an expanded period through October 22, 2022 for the impacted schools.

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

official letter from a Government Agency (DSS, DHH), Homestead Exemption Notice, Property tax notice, Section 8 or similar program qualification documents from Louisiana Housing Authority, SNAP/Louisiana Purchase Program qualification documents from DCFS, Medicaid program qualification documents from LDH, and certain others as per guidance from the LDE staff. In addition, per LDE's guidance, the following documentation was deemed acceptable in explaining identified differences between 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, driver's license, divorce decree, tax return that explains differences in names, 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. SSEEPP tuition payments associated with each exception were reported as questioned costs or overpayments. Such questioned costs were identified only for the period of the procedures and for the items selected. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEPP 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 SSEEPP 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 SSEEPP 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 the time period around each count date determined by LDE (see *Attendance and Residency* section), based upon attendance records provided by the school. If students were determined to be not actively attending the participating SSEEPP School, P&N identified the student as being ineligible for the quarterly SSEEPP payment due for those count dates. Any such tuition payment received by the school, as shown on the quarterly payment reports provided by the LDE, was considered a questioned cost (overpayment). The LDE should be aware that students subjected to the procedures that were positively identified as actively attending the SSEEPP school will not be associated with an overpayment in this report. If such a student was 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 was not greater than 250% of the current

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

federal poverty guidelines. The table below, as published by the LDE in Scholarship Program 2021-2022 Application Guide, was used to determine income eligibility.

250% of 2021 Federal Poverty Guidelines*				
Household Size	Yearly Income	Monthly Income	Bi-Weekly Income	Weekly Income
2	\$43,550	\$3,629	\$1,675	\$837
3	\$54,900	\$4,575	\$2,111	\$1,055
4	\$66,250	\$5,520	\$2,548	\$1,274
5	\$77,600	\$6,466	\$2,984	\$1,492
6	\$88,950	\$7,412	\$3,421	\$1,710
7	\$100,300	\$8,358	\$3,857	\$1,928
8	\$111,650	\$9,304	\$4,294	\$2,147
Add this amount for each additional person	\$11,200	\$933	\$431	\$215

- 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: SNAP/Louisiana Purchase Card, SNAP Benefits Statement, Social Security Administration Benefits Statement, Supplemental Security Income Statement, Medicaid Card, and other. Per LDE’s guidance, the following documentation was also deemed acceptable: Approved SNAP renewal application, change letter, inquiry report and Case Summary snapshot from Office of Family Services (OFS). In addition, if the parent/guardian’s names were listed in the SNAP eligibility file provided by DCFS to the LDE, the student was deemed to be participating in a federal assistance program. Any student whose family income exceeded the table above or for whom we did not obtain the required documentation was reported as an exception in Schedule B of the report.
- If a student did not participate in a federal assistance program, any of the following documentation was required:
 - Federal Tax Return for the 2020 Calendar Year
 - Unemployment Compensation Statement for the Period Ending on December 31, 2020
 - Alimony as Shown in Court Decree or Agreement
 - Social Security Benefits Statement for the Period Ending on December 31, 2020
 - Pension Statement for the Period Ending on December 31, 2020

SSEEP tuition payments, as shown on the quarterly payment reports provided by the LDE, associated with each exception were reported as questioned costs. Such questioned costs were identified only for the period and items selected and were not projected to the entire school year or to the entire population.

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

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 selected student for which special education tuition was paid. This was determined by inspecting the sample selection's weekly class schedule, attendance records and report card. This documentation identified the student receiving the services, the student's grade, and days where the student was present to receive special education services in accordance with the weekly class schedule. As per guidance from LDE staff, this was acceptable documentation evidencing the school provided special education services for each quarter.
- Any additional special education payments received for students that did not receive special education services were considered a questioned cost (overpayment). Questioned costs were determined by using the amounts in the special education payment amounts as shown on the quarterly payment reports provided by LDE staff.

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

School Our Lady of Prompt Succor School (506044)	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:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 5 payroll transactions and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$21,377.32

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, 2022.

Results:

The school expended 56.3% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

Salaries for one key personnel did not increase by 15% or more. Additionally, the school did not provide complete supporting documentation for one of the two key personnel. Therefore, P&N was unable to perform this procedure for that key personnel in accordance with the AUP.

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

A total of 1 exception was identified.	\$4,368.75
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2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 2 students was determined to not be actively attending the school during the applicable count dates.	\$2,912.50
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IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions identified.	\$0.00
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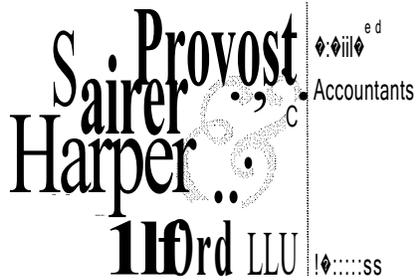
V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$28,658.57
Maximum Overpayment Adjusted for Duplicate Overpayments:	\$28,658.57

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

**Scholarships for Educational Excellence Program
Agreed-Upon Procedures Report
For the Year Ended June 30, 2022**



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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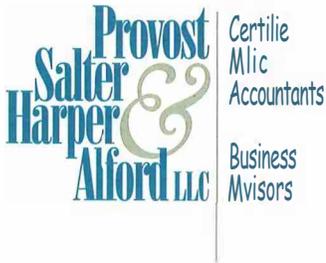
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EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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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, to assist the Louisiana Department of Education (LDE, the specified party) in its 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, 2022. 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 LDE is responsible for establishing Program policy, enforcing laws and regulations of the Program, and for monitoring schools for compliance with these laws and regulations.

The LDE has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the compliance of schools participating in the Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

We were engaged by the LDE to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, 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.

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

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

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.

PROVOST, SALTER, HARPER&.; ALFORD, LLC

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June 27, 2022
Baton Rouge, Louisiana

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

Executive Summary

June 30, 2022

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 2021-2022. Procedures performed were agreed to by the LDE and are included in Schedule A of the agreed-upon procedures report. Sixty-eight (68) 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 one (1) out of sixty-eight (68) schools tested, the school did not provide sufficient documentation to complete the procedure. For eighteen (18) out of sixty-eight (68) 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
502001	Ascension Diocesan Regional School
502033	Catholic Elementary School of Pointe Coupee
861001	Cedarwood School*
502047	Cristo Rey Baton Rouge High School
669001	Emmanuel Seventh Day Adventist School
9B4001	Lakeside Christian Academy
898001	Louisiana New School Academy
897001	New Orleans Adventist Academy
714001	Open Door Christian Academy
714002	Open Door Christian Academy
506046	Pope John Paul II High School
502021	Redemptorist Elementary School
506048	Resurrection of our Lord School

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

Executive Summary, continued

June 30, 2022

School Site Code	School
506055	St. Alphonsus
506066	St. Charles Catholic High School
506079	St. Joan of Arc School - New Orleans
502023	St. John Elementary School
502024	St. John High School
506111	St. Rita School

** This school did not provide sufficient documentation to complete the procedure.*

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.

II Useo(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 sixty-eight (68) schools for which expenditures were tested as described in Schedule A:

Five (5) 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), St. Elizabeth School (502018), St. John Lutheran School (626001), and St. Peter School - Reserve (506104). For these schools, PSHA selected samples and performed testing in accordance with the procedures described in Schedule A.

For the remaining sixty-three (63) 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:

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

Executive Summary, continued

June 30, 2022

School Site Code	School	Scholarship Expenditure Testing Questioned Amounts
506095	St. Mary's Academy	\$ 6,002.06
702001	Hosanna Christian Academy	\$ 3,140.79
9B4001	Lakeside Christian Academy	\$ 1,738.07
898001	Louisiana New School Academy	\$ 1,727.08
502021	Redemptorist Elementary School	\$ 1,685.60
714002	Open Door Christian Academy	\$ 1,287.60
927001	Life of Christ Christian Academy	\$ 695.77
506122	St. Katharine Drexel Preparatory School	\$ 648.45
714001	Open Door Christian Academy	\$ 524.11
897001	New Orleans Adventist Academy	\$ 391.77
612001	McKanstry Prep	\$ 381.87
506111	St. Rita School	\$ 320.24
9B7001	HYPE Academy	\$ 227.28
596001	Baton Rouge International School	\$ 183.86
506079	St. Joan of Arc School - New Orleans	\$ 155.65
506116	St. Stephen School	\$ 151.81
502048	Diocese of Baton Rouge Special Education Program	\$ 111.44
907001	Brighter Horizon School of Baton Rouge	\$ 77.94
722001	Jehovah-Jireh Chrstian Academy	\$ 64.94
652001	Riverside Academy	\$ 46.82
994001	Ecole Bilingue de la Nouvelle	\$ 39.00
506161	St. Therese Academy	\$ 34.81
692003	The Dunham School	\$ 32.00
502016	St. Alphonsus School - Baton Rouge	\$ 27.43
861001	Cedarwood School	\$ 20.34
502003	Catholic High School of Pointe Coupee	\$ 18.19
506104	St. Peter School - Reserve	\$ 14.80
502033	Catholic Elementary School of Pointe Coupee	\$ 8.63
506066	St. Charles Catholic High School	\$ 7.06
502001	Ascension Diocesan Regional School	\$ 5.44
735001	Northlake Christian High School	\$ 4.80
506071	St. Dominic School	\$ 3.57
502008	Most Blessed Sacrament School	\$ 3.07
502023	St. John Elementary School	\$ 2.63
502004	St. Peter Chanel Interparochial School	\$ 2.51

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

Executive Summary, continued

June 30, 2022

School Site Code	School	Scholarship Expenditure Testing Questioned Amounts	
506046	Pope John Paul II High School	\$	2.10
506002	Annunciation School	\$	0.59
TOTAL OVERPAYMENT			\$19,790.12

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, 2022 were less than 50% of the amount budgeted. Of sixty-seven (68) schools, seventeen (17) 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-seven (57) out of sixty-eight (68) schools that were reviewed, there were no exceptions noted. Nine (9) out of sixty-eight (68) schools had at least one key personnel's salary increase by greater than 15%. For one (1) out of the sixty-eight (68) schools, this procedure was not applicable as there were no compensated key employees for the current year. One (1) school 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-six (26) out of a total of sixty-eight (68) schools reviewed, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. PSHA noted that seven (7) out of forty-two (42) 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.

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

Executive Summary, continued

June 30, 2022

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	1	1	\$ 162.50
669001	Emmanuel Seventh Day Adventist School	5	1	\$ 1,118.75
506157	Good Shepherd Nativity Mission School	7	3	\$ 6,957.75
9B4001	Lakeside Christian Academy	5	2	\$ 3,470.50
989001	Light City Christian Academy	2	1	\$ 1,182.50
897001	New Orleans Adventist Academy	1	1	\$ 1,195.00
506055	St. Alphonsus School - New Orleans	5	1	\$ 1,491.25
TOTAL OVERPAYMENTS				15,578.25

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 eighty-seven (87) students across twenty-five (25) schools. Quarter 3 attendance was tested for fifteen (15) students across nine (9) schools. All tested students for the following schools were determined to be actively attending the school during the count dates: Bishop McManus (872001), Gardere Community Christian School (729001), Greater Baton Rouge Hope Academy (705001), Holy Family (502005), Hosanna Christian Academy (702001), Mater Dolorosa School (502007), McMillian's First Steps CCDC (621001), Redemptorist Elementary School (502021), Resurrection of Our Lord (506048), St. Alphonsus School (506055), St. Joan of Arc School (506079), St. Joan of Arc School (506080), St. Leo the Great School (506087), St. Michael the Archangel Diocesan Regional HS (502036), St. Rita School (506111), St. Stephen (506116). 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
506007	Ascension of Our Lord School	1	1	\$ 1,639.75
596001	Baton Rouge International School	1	1	\$ 2,253.00
907001	Brighter Horizon School of Baton Rouge	6	3	\$ 487.50

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

Executive Summary, continued

June 30, 2022

School Site Code	School	Scholarship Students Sample	Number of Students with Exceptions Related to Attendance	Total Overpayments ¹ Based Upon Test Sample
506157	Good Shepherd Nativity Mission School	7	7	\$ 16,089.50
9B4001	Lakeside Christian Academy	18	17	\$ 34,710.75
927001	Life of Christ Christian Academy	4	1	\$ 1,625.00
502019	St. Francis Xavier School	2	1	\$ 1,200.00
506122	St. Katharine Drexel Preparatory School	3	1	\$ 2,142.00
506095	St. Mary's Academy	6	3	\$ 7,306.50
TOTAL OVERPAYMENT				\$ 67,454.00

IV. Income Eligibility

This procedure as described in Schedule A called for verifying income eligibility for scholarship students. For twenty-six (26) out of a total of sixty-eight (68) schools reviewed, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. PSHA noted that seven (7) out of the forty-five (45) 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
502001	Ascension Diocesan Regional School	4	1	\$ 4,262.25
907001	Brighter Horizon School of Baton Rouge	1	1	\$ 162.50
506157	Good Shepherd Nativity Mission School	7	2	\$ 4,597.00
9B7001	HYPE Academy	4	1	\$ 2,730.00
9B4001	Lakeside Christian Academy	5	2	\$ 6,914.50
714002	Open Door Christian Academy	1	1	\$ 3,900.00
502019	St. Francis Xavier School	5	1	\$ 3,457.50
TOTAL OVERPAYMENT				\$ 26,023.75

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**

Executive Summary, continued

June 30, 2022

V. Special Education Tuition

This procedure, as described in Schedule A, called for determining that the participating school is providing special education services to each sampled student for which special education tuition is paid. Of the 68 schools subjected to the procedures, this procedure was not applicable for 66 as the schools did not receive special education tuition through the Student Scholarships for Educational Excellence Program. There were no exceptions identified for the Diocese of Baton Rouge Special Education (502048) or Greater Baton Rouge Hope Academy (705001) schools that provided special education services.

Duplicate Overpayments {Procedures III and IV}

Multiple testing exceptions may have been noted amount the testing procedures for any one selected student. To prevent double-counting of tuition overpayments that result from these exceptions, the chart below reflects adjustments for duplicate exceptions identified in procedures III and IV:

School Site Code	School	Total Overpayments Procedures III-IV	Total Overpayments Less Duplicate Exceptions
907001	Brighter Horizon School of Baton Rouge	\$ 812.50	\$ 727.94
506157	Good Shepherd Nativity Mission	\$ 27,644.25	\$ 18,450.75
9B4001	Lakeside Christian Academy	\$ 45,095.00	\$ 43,363.32

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

June 30, 2022

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	Site Code	School Name
506002	Annunciation School	714001	Open Door Christian Academy
933002	Ascension Christian School	714002	Open Door Christian Academy
502001	Ascension Diocesan Regional School	506046	Pope John Paul II High School
506007	Ascension of Our Lord School	502021	Redemptorist Elementary School
596001	Baton Rouge International School	506048	Resurrection of our Lord School
872001	Bishop McManus	652001	Riverside Academy*
907001	Brighter Horizon School of Baton Rouge	506055	St. Alphonsus School- New Orleans
502033	Catholic Elementary School of Pointe Coupee	502016	St. Alphonsus School- Baton Rouge*
502003	Catholic High School of Pointe Coupee	506159	St. Benedict the Moor
861001	Cedarwood School	506066	St. Charles Catholic High School
502047	Cristo Rey Baton Rouge High School	506071	St. Dominic School
502048	Diocese of Baton Rouge Special Education Program	502018	St. Elizabeth School
994001	Ecole Bilingue de la Nouvelle	502019	St. Francis Xavier School
669001	Emmanuel Seventh Day Adventist School*	502040	St. Jean Vianney School
640001	False River Academy	506079	St. Joan of Arc School - New Orleans
729001	Gardere Community Christian School	506080	St. Joan of Arc School
506157	Good Shepherd Nativity Mission School	502023	St. John Elementary School
705001	Greater Baton Rouge Hope Academy	502024	St. John High School
502005	Holy Family School	626001	St. John Lutheran School
502006	Holy Ghost School	502046	St. John Primary
702001	Hosanna Christian Academy	506122	St. Katharine Drexel Preparatory School
9B7001	HYPE Academy	506087	St. Leo the Great
722001	Jehovah-Jireh Christian Academy	506091	St. Margaret Mary School
9B4001	Lakeside Christian Academy*	506095	St. Mary's Academy
898001	Louisiana New School Academy	502036	St. Michael the Archangel Diocesan Regional High School
927001	Life of Christ Christian Academy	502004	St. Peter Chanel Interparochial School
989001	Light City Christian Academy	506104	St. Peter School - Reserve
704001	Martin Luther King Jr. Christian Academy	506111	St. Rita School
502007	Mater Dolorosa School	506116	St. Stephen School
612001	McKanstry Preparatory School	506161	St. Therese Academy

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Site Codf	School Name	Site Cod	School Name
621001	McMillian's First Steps CCDC	502029	St. Theresa Middle School
502008	Most Blessed Sacrament School	502039	St. Thomas Aquinas Diocesan Regional High School
897001	New Orleans Adventist Academy*	502030	St. Thomas More School
735001	Northlake Christian High School	692003	The Dunham School

* These schools did not provide written representations.

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.*

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, 2022 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, 2022 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 mms-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.

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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 SSEEP 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, 2022 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 (AY2021-22) and prior years (AY2020-21) 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 AY2020-21 and that have incurred scholarship payments for salaries and benefits, PSHA compared the AY2021-22 salaries to the AY2020-21 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 of SSEEP students² 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

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tuition and fees were claimed. Count dates were September 2, 2021, December 1, 2021, February 2, 2022, with the final count date on May 4, 2022. Per LDE's guidance, attendance was tested for the following time periods to account for holidays and any school closures: August 16, 2021-September 24, 2021³, November 15, 2021-December 17, 2021, and January 17, 2022-February 18, 2022. 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 SSEEPP 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 SSEEPP population.

²The *Q1 Roster of SSEEPP students provided by the LDE did not contain students attending Ecole Bilingue de la Nouvelle, Louisiana New School Academy, Mater Dolorosa School, Most Blessed Sacrament School, Open Door Christian (714002), Pope John Paul II High School, St. Alphonsus School (506055), St. Charles Catholic High School, St. Elizabeth School, St. Joan of Arc School (506080), St. John Lutheran School, St. Theresa Middle, St. Thomas Aquinas Diocesan Regional High School, or St. Thomas More School. The LDE advised that the Q2 payment report, which was also provided by the LDE and identified new SSEEPP students, should be used to select the sample for these fourteen schools.*

³*Due to Hurricane Ida and its aftermath, certain schools experienced extended school closures during the Quarter 1 count range. To account for these extended school closures, the LDE provided guidance to assess Quarter 1 attendance for an expanded period through October 22, 2022 for the impacted schools.*

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*June 30, 2022**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 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 2021-2022 Application Guide, was used to determine income eligibility.

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Scholarship Eligibility - 250% of Current Federal Poverty Guidelines				
Persons in Family/Household	Yearly Income	Monthly Income	Bi-Weekly Income	Weekly Income
2	\$ 43,550	\$ 3,629	\$ 1,675	\$ 837
3	\$ 54,900	\$ 4,575	\$ 2,111	\$ 1,055
4	\$ 66,250	\$ 5,520	\$ 2,548	\$ 1,274
5	\$ 77,600	\$ 6,466	\$ 2,984	\$ 1,492
6	\$ 88,950	\$ 7,412	\$ 3,421	\$ 1,710
7	\$ 100,300	\$ 8,358	\$ 3,857	\$ 1,928
8	\$ 111,650	\$ 9,304	\$ 4,294	\$ 2,147
Add this amount for each additional person	\$ 11,200	\$ 933	\$ 431	\$ 215

- » 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 (OPS). Any student whose family income exceeded the table above or for whom we did not observe the required documentation was repmied 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 2020 Calendar Year
 - Unemployment Compensation Statement for the Period Ending on December 31, 2020
 - Alimony as Shown in Court Decree or Agreement
 - Social Security Benefits Statement for the Period Ending on December 31, 2020
 - Pension Statement for the Period Ending on December 31, 2020

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 second 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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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.

\$ 0.59

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, 2022.

Results:

The school expended 60% of their budget according to the schedule provided.

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**

ANNUNCIATION SCHOOL

Site Code:

506002

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:

\$ 0.59

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 0.59

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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 2022.

Results:

The school expended 158% 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.

\$ -

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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:

\$ -

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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:

A total of 1 non-scholarship student with an observation was identified for a total of \$4,112.25.

\$ -

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.

\$ 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, 2022.

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, 2022, 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 4 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 4 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

A total of 1 exception noted.

\$ 4,262.25

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:

\$ 4,267.69

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 4,267.69

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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:

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, 2022.

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**

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

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.

\$ 1,639.75

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:

\$ 1,639.75

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,639.75

**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.

\$ 183.86

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 2022.

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:

Exception noted. Salaries for at least one key employee increased by 15% or more.

\$ -

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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 1 new scholarship student 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 partibatou rouge incipating in the SSEEP for the first three count dates, there was 1 student listed for this school.

Results:

A total of 1 exception noted.

\$ 2,253.00

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.

\$ -

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:

\$ 2,436.86

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2,436.86

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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, 2022.

Results:

The school expended 44% 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 2022 were less than 50% of 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**

BISHOP MCMANUS ACADEMY

Site Code:

872001

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.

\$ -

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 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**

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:

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.

\$ 77.94

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 2022.

Results:

The school expended 21% 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 2022, 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**

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

Results:

A total of 1 exception noted.

\$ 162.50

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 6 students listed for this school.

Results:

A total of 3 exceptions noted.

\$ 487.50

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.

\$ 162.50

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:

\$ 890.44

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 727.94

**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:

A total of 5 non-scholarship students with exceptions were identified for a total of \$1,950.00.

\$ -

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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 8.63

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2022.

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**

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 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:

\$ 8.63

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 8.63

**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.

\$ 18.19

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2022.

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**

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:

\$ 18.19

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 18.19

**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:

The procedure could not be completed due to insufficient documentation.

\$ -

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.

\$ 20.34

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

Results:

The school expended 100% 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**

CEDARWOOD SCHOOL

Site Code:

861001

**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:

\$ 20.34

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 20.34

**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:

A total of 1 non-scholarship student with an observation was identified for a total of \$75.00.

\$ -

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 2022.

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:

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**

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 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**

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.

\$ 111.44

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, 2022.

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**

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 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

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:

\$ 111.44

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 111.44

**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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 39.00

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 2022.

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**

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 4 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 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:

\$ 39.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 39.00

**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 3 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 3 non-scholarship students with exceptions were identified for a total of \$3,703.14.

\$ -

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 2022.

Results:

The school expended 55% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses.

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**

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:

A total of 1 exception noted.

\$ 1,118.75

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 SSEEPP for the first three count dates, there were 4 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:

\$ 1,118.75

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,118.75

**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, 2022.

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**

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

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

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, 2022.

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**

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 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:

\$ -

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, 2022.

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**

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

Results:

A total of 3 exceptions noted.

\$ 6,957.75

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 were 7 students listed for this school.

Results:

A total of 7 exceptions noted.

\$ 16,089.50

IV. Income Eligibility*Scope and Selection:*

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

Results:

A total of 2 exceptions noted.

\$ 4,597.00

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:

\$ 27,644.25

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 18,450.75

**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:

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, 2022.

Results:

The school expended 57% 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

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

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

The procedure was not applicable as the school did not have any new scholarship students for the year.

\$ -

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:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**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:

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, 2022.

Results:

The school expended 57% 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 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:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**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:

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, 2022.

Results:

The school expended 62% 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 GHOST SCHOOL - HAMMOND

Site Code:

502006
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:

\$ _____ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ _____ -

**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.

\$ 3,140.79

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, 2022.

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**

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 6 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 4 students listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility*Scope and Selection:*

A sample of 6 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:

\$ 3,140.79

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 3,140.79

**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.

\$ 227.28

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2022.

Results:

The school expended 21% 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, 2022, 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 4 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 4 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

A total of 1 exception noted.

\$ 2,730.00

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:

\$ 2,957.28

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2,957.28

**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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 64.94

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 2022.

Results:

The school expended 57% 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

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:

\$ 64.94

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 64.94

**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:

A total of 1 non-scholarship student with an observation was identified for a total of \$1,522.50.

\$ -

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.

\$ 1,738.07

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 2022.

Results:

The school expended 118% 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 exception noted

\$ -

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

LAKESIDE CHRISTIAN ACADEMY

Site Code:

9B4001
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 2 exceptions noted.

\$ 3,470.50

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 18 students listed for this school.

Results:

A total of 16 exceptions noted.

\$ 34,710.00

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 2 exceptions noted.

\$ 6,914.50

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:

\$ 46,833.07

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 43,363.32

**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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 695.77

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 2022.

Results:

The school expended 30% of their budget according to the schedule provided. Reserve category of \$60,234.00 is for potential equipment purchases, additional space, and/or increases in teacher pay.

Exception noted because expenditures as of January 2022 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**

LIFE OF CHRIST CHRISTIAN ACADEMY

Site Code:

927001
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 4 students listed for this school.

Results:

A total of 1 exception noted.

\$ 1,625.00

IV. Income Eligibility

Scope and selection:

A sample of 5 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:

\$ 2,320.77

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2,320.77

**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 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:

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 2022.

Results:

The school expended 40% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exceptions noted because expenditures, as of January 2022, 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**

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:

A total of 1 exception noted.

\$ 1,182.50

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:

\$ 1,182.50

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,182.50

**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 3 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 1 non-scholarship student with an observation was identified for a total of \$2,835.00.

\$ -

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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 1,727.08

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

Results:

The school expended 90% 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:

Exceptions 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**

LOUISIANA NEW SCHOOL ACADEMY

Site Code:

898001

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:

\$ 1,727.08

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,727.08

**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 2022.

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 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:

\$ -

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:

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 2022.

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 2022, 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**

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 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 were 2 students 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:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

MCKANSTRY PREPATORY SCHOOL

Site Code:

612001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 2 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.

\$ 381.87

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 2022.

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:

No exceptions noted.

\$ -

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

MCKANSTRY PREPATORY SCHOOL

Site Code:

612001
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:

\$ 381.87

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 381.87

**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 3 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:

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 2022.

Results:

The school expended 71% 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)

3. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

4. 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 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**

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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 3.07

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, 2022.

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:

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:

\$ 3.07

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 3.07

**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 2 non-scholarship students with exceptions were identified for a total of \$255.

\$ -

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.

\$ 391.77

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 2022.

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 2022, 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**

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 1 new scholarship student 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 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:

\$ 1,586.77

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,586.77

**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.

\$ 4.80

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

Results:

The school expended 79% 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 exception 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 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 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:

\$ 4.80

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 4.80

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

OPEN DOOR CHRISTIAN ACADEMY

Site Code:

714001
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 were identified for a total of \$11,430.

\$ -

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.

\$ 524.11

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 2022.

Results:

The school expended 98% 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 exception noted.

\$ -

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

OPEN DOOR CHRISTIAN ACADEMY

Site Code:

714001
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:

\$ 524.11

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 524.11

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

OPEN DOOR CHRISTIAN ACADEMY

Site Code:

714002
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:

A total of 6 non-scholarship students with exceptions were identified for a total of \$13,781.25.

\$ -

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.

\$ 1,287.60

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

Results:

The school expended 96% 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 exception noted.

\$ -

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

OPEN DOOR CHRISTIAN ACADEMY

Site Code:

714002
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:

A total of 1 exception noted.

\$ 3,900.00

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:

\$ 5,187.60

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 5,187.60

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

POPE JOHN PAUL II HIGH SCHOOL

Site Code:

506046
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 4 non-scholarship students with observations were identified for a total of \$3,029.22.

\$ -

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.

\$ 2.10

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

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 exception noted.

\$ -

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

POPE JOHN PAUL II HIGH SCHOOL

Site Code:

506046
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:

\$ 2.10

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2.10

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

REDEMPTORIST DIOCESAN REGIONAL ELEMENTARY SCHOOL

Site Code:

502022
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 were identified for a total of \$11,231.25.

\$ -

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.

\$ 1,685.60

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

Results:

The school expended 99% 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**

REDEMPTORIST DIOCESAN REGIONAL ELEMENTARY SCHOOL

Site Code:

502022
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

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

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:

\$ 1,685.60

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,685.60

**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:

A total of 3 non-scholarship students with observations were identified for a total of \$1,086.00.

\$ -

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 2022.

Results:

The school expended 59% 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**

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 5 new scholarship student 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 10 students listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility

Scope and Selection:

A sample of 5 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**

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.

\$ 46.82

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2022.

Results:

The school expended 59% 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**

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:

\$ 46.82

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 46.82

**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.

\$ 27.43

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 2022.

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. ALPHONSUS CATHOLIC SCHOOL – BATON ROUGE

Site Code:

502016
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:

\$ 27.43

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 27.43

**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:

A total of 3 non-scholarship students with observations were identified for a total of \$7,447.50.

\$ -

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 2022.

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. 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:

A total of 1 exception noted.

\$ 1,491.25

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:

\$ 1,491.25

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,491.25

**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 2022.

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. 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 4 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 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:

\$ _____ -

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:

A total of 1 non-scholarship student with an exception was identified for a total of \$134.25.

\$ -

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.

\$ 7.06

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, 2022.

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. CHARLES CATHOLIC HIGH SCHOOL

Site Code:

506066
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:

\$ 7.06

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 7.06

**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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 3.57

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, 2022.

Results:

The school expended 20% 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, 2022, 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

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:

\$ 3.57

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 3.57

**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:

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, 2022.

Results:

The school expended 61% 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

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. 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:

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, 2022.

Results:

The school expended 59% 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. 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 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:

A total of 1 exception noted.

\$ 1,200.00

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 noted.

\$ 3,457.50

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:

\$ 4,657.50

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 4,657.50

**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:

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 2022.

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. JEAN VIANNEY SCHOOL

Site Code:

502040
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. 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:

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 2022.

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**

ST. JOAN OF ARC SCHOOL - LAPLACE

Site Code:

506080
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

3. 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.

\$ -

4. 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 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:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**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:

A total of 5 non-scholarship students with exceptions were identified for a total of \$18,485.03.

\$ -

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.

\$ 155.65

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

Results:

The school expended 105% 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:

\$ 155.65

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 155.65

**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:

A total of 5 non-scholarship students with exceptions were identified for a total of \$1,577.25.

\$ -

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.

\$ 2.63

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

Results:

The school expended 51% 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**

ST. JOHN ELEMENTARY SCHOOL

Site Code:

502023
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:

\$ 2.63

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2.63

**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:

A total of 5 non-scholarship students with exceptions were identified for a total of \$1,489.50.

\$ -

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 2022.

Results:

The school expended 51% 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**

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 2022.

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 2022, 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 4 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 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:

\$ -

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:

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 2022.

Results:

The school expended 38% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 2022, 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.

\$ -

**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

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. 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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 648.45

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 2022.

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 2022, 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

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:

A total of 1 exception noted.

\$ 2,142.00

IV. Income Eligibility

Scope and Selection:

A sample of 5 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:

\$ 2,790.45

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2,790.45

**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, 2022.

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 2022, 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. 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

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. MARY'S ACADEMY

Site Code:

506095
Questioned Costs
(Overpayments)**I. Tuition and Fees for Scholarship Students***Scope and Selection*

A sample of 7 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.

\$ 6,002.06

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 2022.

Results:

The school expended 53% 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**

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 9 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 6 students listed for this school.

Results:

A total of 3 exceptions were noted.

\$ 7,306.50

IV. Income Eligibility*Scope and Selection:*

A sample of 9 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:

\$ 13,308.56

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 13,308.56

**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, 2022.

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. 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 4 new scholarship students were 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 4 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:

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 2022.

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**

**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

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 SSEE for the first three count dates, there was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

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. 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.

\$ 2.51

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 2022.

Results:

The school expended 45% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 2022, 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

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:

\$ 2.51

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2.51

**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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 14.80

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

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**

ST. PETER SCHOOL - RESERVE

Site Code:

50104
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:

\$ 14.80

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 14.80

**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:

A total of 3 non-scholarship students with an observation were identified for a total of \$5,175.00.

\$ -

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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 320.24

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 2022.

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 2022, 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. 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

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:

\$ 320.24

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 320.24

**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:

From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.

\$ 151.81

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

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 2022, 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. 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:

\$ 151.81

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 151.81

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

ST. THERESA MIDDLE SCHOOL

Site Code:

502029
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 2022.

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. THERESA MIDDLE SCHOOL

Site Code:

502029
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. THERESE ACADEMY

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.

\$ 34.81

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2022.

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. THERESE ACADEMY

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

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:

\$ 34.81

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 34.81

**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:

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 2022.

Results:

The school expended 61% 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

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

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. 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 2022.

Results:

The school expended 29% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 2022, 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.

\$ 32.00

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 2022.

Results:

The school expended 84% 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:

\$ 32.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 32.00