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LOUISIANA DEPARTMENT OF EDUCATION
OFFICE OF MANAGEMENT AND FINANCE

Student Scholarship for Educational Excellence Program Agreed-Upon Procedures Report for the Year Ended June 30, 2017

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LOUISIANA DEPARTMENT OF EDUCATION
OFFICE OF MANAGEMENT AND FINANCE

AGREED-UPON PROCEDURES REPORT

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON
PROCEDURES**

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

We have performed the procedures listed in the attached Schedule A, which were agreed to by the Louisiana Department of Education (LDE), solely to assist you in your oversight of schools listed in the attached Schedule A that are participants in the Scholarship for Educational Excellence Program (Program) for the year ended June 30, 2017. 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. This engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The scope and sufficiency of our procedures is solely the responsibility of LDE. Our procedures were limited to those that you have determined will best meet your informational and regulatory needs. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached Schedule A, either for the purpose for which this report has been requested or for any other purpose.

The results of our procedures, by school, are described in an accompanying Schedule B for each school.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records or other information provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the LDE and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Postlethwaite & Netterville

Baton Rouge, Louisiana
April 25, 2017

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

The purpose of this engagement was to perform agreed-upon procedures for the Louisiana Department of Education (LDE/Department) to each of the schools listed in Schedule A of this report for the LDE’s use in monitoring for compliance with the Student Scholarships for Educational Excellence Program (SSEEP/Program) limits and requirements for the academic school year (AY) 2016-2017. Procedures performed were agreed to by the LDE and are included in Schedule A of this report. Fifty two (52) schools were subjected to these procedures; fifty one (51) of them are private schools and one (1) is a public school.

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

I. Tuition and Fees for Scholarship Students Compared to Non-Scholarship Students

As more fully described in Schedule A, this set of procedures called for comparison of the tuition and fees charged by the schools to the scholarship program to those which were charged to and paid by, or for, non-scholarship students. For fourteen (14) out of the fifty one (51) private schools tested, P&N noted exceptions when making that comparison. For purposes of this procedure, an exception is defined as an instance where the tuition and fees charged and collected from a non-scholarship student were less than the tuition and fees charged to the Program, as indicated by the LDE’s Approved Tuition and Fees form. Exceptions were noted at the following schools:

School Site Code	School
503003	Holy Rosary School
582001	Gethsemane Christian Academy
708001	Living Word Academy
874001	Northeast Baptist School
533001	Alfred Booker, Jr. Academy
504007	Holy Family Catholic School
6A7001	McKinney Byrd Academy
505006	Our Lady's School
506094	St. Mary Magdalen School
506049	Sacred Heart of Jesus School (Montessori)
905001	Quest School
572001	Ridgewood Preparatory School
706001	Prevailing Faith Christian Academy
500020	St. Joseph School

We would like to make the LDE aware that while P&N reports the tuition and fee differences as exceptions, we did not report questioned costs for any reported exceptions. The LDE should analyze the reported exceptions and determine the amount of questioned costs, if any, that should be attributed to the school. Noted exceptions for the above listed schools are included in the school’s respective Schedule B.

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II. Use of Funds

Verification of Educational Purpose:

This procedure called for observation of supporting documentation for a sample of costs charged to the Program and evidence of educational purpose. P&N noted the following observations for the fifty two (52) schools (one (1) public and fifty one (51) private schools) for which expenditures were tested as described in Schedule A:

- One (1) school, Living Word Academy (708001) did not provide sufficient documentation to allow for sample selection and testing in accordance with Schedule A.
- Four (4) schools account for scholarship expenditures separately through separate bank accounts or accounting systems that separately identify scholarship program expenditures: Family Worship Christian Academy (538001), Quest School (905001), St. Theodore's Holy Family Catholic School (505011) and Lighthouse Christian High School (571001). For those schools, P&N selected samples from those separate records and performed testing in accordance with the procedures described in Schedule A.
- For the remaining forty-seven (47) schools that use an allocation methodology as means of separately accounting for scholarship expenditures, P&N obtained completed allocation spreadsheets and performed the procedures described in Schedule A.

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

School Site Code	School	Scholarship Expenditure Testing Questioned Amounts
506044	Our Lady of Prompt Succor School	\$6,339.97
886001	Claiborne Christian School	\$2,713.62
500008	Our Lady of Fatima School	\$2,525.90
616001	Lutheran High School	\$1,330.43
889001	Jewish Community Day School	\$1,238.99
719001	Evangel Christian Academy	\$1,022.18
561001	Faith Lutheran School	\$946.21
6A9001	Weatherford Academy	\$598.91
727001	Boutte Christian Academy	\$596.39
506059	St. Anthony School	\$542.56
533001	Alfred Booker, Jr. Academy	\$480.61
6A7001	McKinney Byrd Academy	\$467.16
501014	St. Anthony of Padua School	\$441.85
706001	Prevailing Faith Academy	\$407.52

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School Site Code	School	Scholarship Expenditure Testing Questioned Amounts
619001	University Academy of Cenla	\$373.35
503005	Maria Immacolata School	\$279.95
582001	Gethsemane Christian Academy	\$156.99
506041	Our Lady of Perpetual Help School	\$154.92
500020	St. Joseph School	\$153.56
505006	Our Lady's School	\$121.10
506094	St. Mary Magdalen School	\$116.18
503012	St. Joseph Elementary School	\$91.26
503004	Holy Savior School	\$84.44
506057	St. Angela Merici School	\$73.04
785001	Westminster Christian Academy	\$64.85
506043	Our Lady of Prompt Succor School	\$41.81
760001	Victory Christian Academy	\$40.35
503003	Holy Rosary School	\$31.39
874001	Northeast Baptist School	\$30.92
503013	St. Mary's Nativity	\$29.89
501003	Holy Savior Menard Central High	\$26.28
500010	St. Frederick High School	\$14.84
506036	Our Lady of Divine Providence School	\$14.14
501016	St. Frances Cabrini School	\$9.60
503009	St. Genevieve School	\$1.34
505009	St. Louis Catholic High School	\$0.84
992001	Union Christian Academy	\$0.58
641001	Alexandria Country Day School	\$0.46
49035	Park Vista Elementary School	\$0.20
TOTAL QUESTIONED COST – Use of Funds		\$ 21,564.58

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, 2017 were less than 50% of the amount budgeted. Of fifty two (52) schools, sixteen (16) schools reported less than 50% of budget expended. One (1) school did not provide sufficient documentation to complete the procedure.

Enrichment:

This procedure called for observance of the rate of change in key employee salaries from prior year to the current year. An exception was noted if the rate of change was 15% or greater. For ten (10) out of fifty two (52) schools that were reviewed, P&N noted key employees whose salaries increased by 15% or greater. One (1) school did not provide sufficient documentation to complete the procedure.

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III. Payment Verification

Residency and Attendance Verification:

These procedures as described in Schedule A called for verifying residency and attendance for new scholarship students. For fourteen (14) out of a total of fifty two (52) schools, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. P&N noted that four (4) out of the thirty-eight (38) schools received scholarship tuition and fee payments for students that were identified as exceptions as defined in Schedule A. A summary of the testing, the exceptions noted, 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 Overpayments¹ Based Upon Test Sample
708001	Living Word Academy	11	5	2	\$3,691.25
533001	Alfred Booker, Jr. Academy	2	2	2	\$2,100.00
582001	Gethsemane Christian Academy	11	6	1	\$2,088.00
874001	Northeast Baptist School	3	3	1	\$1,075.00
TOTAL OVERPAYMENT					\$8,954.25

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, through observation of attendance records, students were determined to be not actively attending the participating SSEEP School on certain count dates, P&N identified the student as being ineligible for the quarterly SSEEP payment due for those count dates. Any such payment received by the school was considered to be a questioned cost (overpayment). Quarter 1 and Quarter 2 attendance was tested for nineteen (19) students across eleven (11) schools. Quarter 3 attendance was tested for twelve (12) students across six (6) schools. All tested students for the following schools were determined to be actively attending the SSEEP school during the count dates: St. Frances Cabrini School (501016), Holy Family Catholic School (504007), Lutheran High School (616001), and Old Bethel Christian Academy (656001). 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 testing is set forth in the table on the next page.

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

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School Site Code	School	Number of Students Tested	Number of Students Not Actively Attending	Total Overpayment for Q1, Q2, and Q3²
718001	Dreamkeepers Academy	5	5	\$ 13,500.00
506059	St. Anthony School	3	3	\$ 6,206.25
708001	Living Word Academy	3	1	\$ 1,853.75
785001	Westminster Christian Academy	1	1	\$ 1,670.00
506044	Our Lady of Prompt Succor School	3	1	\$ 1,391.25
874001	Northeast Baptist School	1	1	\$ 1,075.00
727001	Boutte Christian Academy	1	1	\$ 837.50
TOTAL OVERPAYMENT				\$26,533.75

Additional Observations related to Dual Enrollment Testing:

While performing our procedures for Quarter 3 attendance as described in Schedule A, P&N happened to note the following potential Quarter 1 and Quarter 2 overpayments for the following schools:

School Site Code	School	Additional Observations for Q1 and Q2
506059	St. Anthony School	\$4,965.00
506044	Our Lady of Prompt Succor School	\$ 1,391.25
TOTAL ADDITIONAL OBSERVATIONS OVERPAYMENT		\$ 6,356.25

IV. Income Eligibility

This procedure as described in Schedule A called for verifying income eligibility for new scholarship students. For fourteen (14) out of a total of fifty two (52) schools reviewed, this procedure was not applicable as the schools did not have any new incoming scholarship students in this year. P&N noted that one (1) out of the thirty-eight (38) 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 table below.

School Site Code	School	New Scholarship Student Population - 3rd Qtr.	New Scholarship Students Sample - 3rd Qtr.	Number of Students with Exceptions Related to Income Eligibility	Total Overpayments² Based Upon Test Sample
582001	Gethsemane Christian Academy	11	6	1	\$2,088.00
TOTAL OVERPAYMENT					\$2,088.00

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

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V. Special Education Tuition

This procedure was not applicable for all fifty two (52) schools reviewed, as no additional Scholarship Program tuition for providing special education services to students was provided to these schools.

Duplicate Overpayments (Procedure III and IV)

Multiple testing exceptions may have been noted among 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 Procedure III - IV	Total Overpayments Less Duplicate Exceptions
582001	Gethsemane Christian Academy	\$4,176.00	\$2,088.00
874001	Northeast Baptist School	\$2,080.00	\$1,075.00

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OBJECTIVE:

The primary purpose of this engagement was to provide information to the LDE for its monitoring of schools for compliance with various 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 are as follows:

Site Code	School Name	Site Code	School Name
49035	Park Vista Elementary School	533001	Alfred Booker Jr. Academy
500008	Our Lady of Fatima School	538001	Family Worship Christian Academy
500010	St. Frederick High School	561001	Faith Lutheran School
500020	St. Joseph School	571001	Lighthouse Christian High School
501003	Holy Savior Menard Central High School	572001	Ridgewood Preparatory School
501014	St. Anthony of Padua School	579001	Family Community Christian School
501016	St. Frances Cabrini School	582001	Gethsemane Christian Academy
503001	Central Catholic School	616001	Lutheran High School
503003	Holy Rosary School	619001	University Academy (Cenla)
503004	Holy Savior School	641001	Alexandria Country Day School
503005	Maria Immacolata School	656001	Old Bethel Christian Academy
503009	St. Genevieve School	667001	John Paul The Great Academy
503012	St. Joseph Elementary School	706001	Prevailing Faith Christian Academy
503013	St. Mary's Nativity	708001	Living Word Academy
504007	Holy Family Catholic School	718001	Dreamkeepers Academy
505006	Our Lady's School	719001	Evangel Christian Academy
505009	St. Louis Catholic High School	727001	Boutte Christian Academy
505011	St. Theodore's Holy Family Catholic School	760001	Victory Christian Academy
506036	Our Lady of Divine Providence School	785001	Westminster Christian Academy
506041	Our Lady of Perpetual Help School	874001	Northeast Baptist School
506043	Our Lady of Prompt Succor School	886001	Claiborne Christian School
506044	Our Lady of Prompt Succor School	889001	Jewish Community Day School
506049	Sacred Heart of Jesus School	905001	Quest School
506057	St. Angela Merici School	992001	Union Christian Academy
506059	St. Anthony School	6A7001	McKinney Byrd Academy
506094	St. Mary Magdalen School	6A9001	Weatherford Academy

SCOPE/PROCEDURES:

I. Tuition and Fees for Scholarship Students (Ch. 13, Sec. 1303-Financial Practice)

LDE Objective:

Verify that tuition and fees received through the scholarship program do not exceed tuition and fees charged to enrolled students not participating in the program.

Specific Procedures Performed:

- We obtained a copy of the LDE's Approved Tuition and Fees form from LDE.
- 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 assessed and that payments were made on behalf of the student and that the tuition and fees assessed to the non-scholarship student were

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greater than or equal to the amount charged to the Program, as indicated by the LDE's Approved Tuition and Fees form.

- Any non-scholarship student selected whose tuition and fees were less than the amount charged to the Program, or for which evidence of payment was lacking, was considered to be an exception in Schedule B of our report. However, the following reasons for the non-scholarship tuition and fees being less than scholarship tuition and fees were deemed acceptable and thus not reported as an exception: differences in tuition attributable to early assessment of graduation and field trip fees for scholarship students, early registration discount, member of the associated church discount, multiple family members' discounts, teachers' children discounts, parent participation in fundraising activities or fund raising fees, and certain others as per guidance from the LDE staff. 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)

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, 2017 for scholarship funds (report generated from accounting system, check register, etc.). Most schools, however, use an allocation methodology as means of separately accounting for scholarship expenditures. For those schools, P&N obtained the completed LDE approved allocation spreadsheet with the expenditure allocation through January 31, 2017. P&N made no attempts to audit, verify or determine the appropriateness of the allocation of costs to the Program. For all schools that allocated non-payroll expenditures based on general ledger categories, P&N obtained all general ledger transactions for those categories.
- From detailed information provided by the schools, P&N 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 considered as exceptions. Although mathematical recalculations were performed, P&N made no attempts to determine the appropriateness of the allocation of costs to the Program.
- Supporting documentation evidencing educational purpose included at least one of the following: employee job description, payroll register noting employee title, school web site directory, a school's teacher roster and teacher's class schedule, invoice from vendor identifying goods or services purchased; lease or use agreements for facilities, and loan payment vouchers or promissory note for debt service. P&N made no attempts to determine whether the terms of leases were at arms-length.

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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, 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 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 SSEEPC 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, 2017 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 (AY2016-17) and prior years (AY2015-16) from each School. Key personnel were defined by LDE as Board Members, School Administrators, Principals, and Academic Officers/Directors. P&N compared the AY2015-16 salaries to the AY 2016-17 salaries and identified those with increases of 15 percent or greater. For those identified, P&N documented percentage of growth and explanations for growth as provided by the school.

III. **Payment Verification (Act 2, Section 4017(B))**

LDE Objective:

- Verify that the payments the school has received are accurate.*

Specific Procedures Performed:

Attendance and Residency

- We obtained Q1 Roster from LDE, specifically identifying new students and selected a sample based on the following criteria: if the new incoming student scholarship enrollment was 10 or less, examined 5 new students or all new students if less than 5; if there were more than 10, selected a random sample of 10% of the new students or a minimum of 5 students, whichever was greater.

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P&N verified that each selected student was enrolled in and actively attending the school within two weeks before and after each of the first three count dates for which tuition and fees were claimed. Count dates were September 19, 2016, December 1, 2016, February 1, 2017 with the final count date on May 3, 2017. Per LDE's guidance, attendance was tested for the following time periods to account for holidays and any school closures: September 6 – October 7, 2016, November 7- December 16, 2016, and January 16-February 17, 2017. An exception was noted if more than 10 unexcused absences were noted 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. SSEEP tuition payments associated with each exception are reported as questioned costs. Such questioned costs are identified only for the period tested and for the items tested. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP population.

For the same sample, P&N 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. SSEEP tuition payments associated with each exception are reported as questioned costs. Such questioned costs are identified only for the period tested and for the items tested. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP population.

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 SSEEP 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 SSEEP during Q1 and Q2; and a separate list identifying potentially dually enrolled students during Q3. For each list, P&N 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, P&N identified the student as being ineligible for the quarterly SSEEP payment due for those count dates. Any such tuition payment received by the school was considered to be a questioned cost (overpayment). The LDE should be aware that students within our sample identified as actively attending the SSEEP school will not be associated with an overpayment in this report. If such a student is also enrolled at a public school, then additional procedures may be needed at that school to determine if overpayments from the State of Louisiana occurred.

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IV. Income Eligibility (Act 2, Section 4013(2))

LDE Objective:

Verify that the school examined 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.

Specific Procedures Performed:

- Using the same sample as in Procedure III, P&N 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 2016-2017 Application Guide, was used to determine income eligibility.

Household Size	Yearly Income	Monthly Income	Bi-Weekly Income	Weekly Income
2	\$39,825	\$3,319	\$1,532	\$766
3	\$50,225	\$4,185	\$1,932	\$966
4	\$60,625	\$5,052	\$2,332	\$1,166
5	\$71,025	\$5,919	\$2,732	\$1,366
6	\$81,425	\$6,785	\$3,132	\$1,566
7	\$91,825	\$7,652	\$3,532	\$1,766
8	\$ 102,225	\$8,519	\$3,932	\$1,966
Add this amount for each additional person	\$10,400	\$868	\$400	\$200

- If students participated in any one of several federal assistance programs, the income requirement for the scholarship program was deemed to be met as long as the following documentation was provided: Louisiana Purchase Card, SNAP Benefits, Social Security Benefits. Per LDE's guidance, the following documentation was also deemed acceptable: Medicaid card, SNAP renewal application, and Case Summary Snapshot from Office of Family Services (OFS). Any student whose family income exceeded the table above or for whom we did not observe the required documentation was reported as an exception in Schedule B of the report.
- If a student did not participate in a federal assistance program, any of the following documentation was required:
 - Federal Tax Return for the 2015 Calendar Year
 - W-2s From All Employers for the Tax Period Ending December 31, 2015
 - Unemployment Compensation Statement for the Period Ending on December 31, 2015
 - 1099s and/or Statements From Banks or Other Institutions Showing Interest Earnings for the Period Ending on December 31, 2015
 - Alimony as Shown in Court Decree or Agreement

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

- Social Security Benefits Statement for the Period Ending on December 31, 2015
- Pension Statement for the Period Ending on December 31, 2015

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

V. Special Education Tuition (Ch. 13, Sec. 1303-Financial Practice, Use of Funds)

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.
- 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.

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

Procedure was not applicable.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

Exception noted.

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 27.04% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures: \$0.20

Maximum Overpayment Adjusted for Duplicate Overpayments: \$0.20

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$2,525.90

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 as of January 31, 2017.

Results:

The school expended 50.75% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$2,525.90</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$2,525.90</u>
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$14.84

Exception noted.

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 70.61% 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:

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

Results:

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

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$14.84
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$14.84
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**LOUISIANA DEPARTMENT OF EDUCATION
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:

A total of 1 non-scholarship student with an exception was noted for a total of \$12.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$153.56

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 as of January 31, 2017.

Results:

The school expended 45.65% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$153.56

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$153.56

**LOUISIANA DEPARTMENT OF EDUCATION
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:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 3 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$26.28

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 as of January 31, 2017.

Results:

The school expended 58.88% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$26.28
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$26.28
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school provided an allocation of its general operating expenditures to the Program. A sample of 5 payroll transactions was selected for the procedures in accordance with Schedule A. Note: The school’s SSEEPP cost allocation spreadsheet did not contain non-payroll costs; therefore, no such costs were selected for procedures.

Results:

P&N noted 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$441.85

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 as of January 31, 2017.

Results:

The school expended 26.7% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures: \$441.85

Maximum Overpayment Adjusted for Duplicate Overpayments: \$441.85

**LOUISIANA DEPARTMENT OF EDUCATION
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:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$9.60

Exception noted.

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 49.82% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

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

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$9.60</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$9.60</u>

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 61.29% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
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 noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures: \$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments: \$0.00

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 5 non-scholarship students with exceptions were noted for a total of \$5,218.75.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 3 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$31.39

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 as of January 31, 2017.

Results:

The school expended 82.20% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$31.39
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$31.39
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$84.44

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 as of January 31, 2017.

Results:

The school expended 56.07% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$84.44
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$84.44
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school provided an allocation of its general operating expenditures to the Program. A sample of 5 payroll and 4 non-payroll transactions was selected for the procedures in accordance with Schedule A.

Results:

P&N noted 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$279.95

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 as of January 31, 2017.

Results:

The school expended 47.74% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$279.95

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$279.95

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 1 payroll transaction and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$1.34

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 as of January 31, 2017.

Results:

The school expended 62.34% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures: \$1.34

Maximum Overpayment Adjusted for Duplicate Overpayments: \$1.34

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 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 noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$91.26

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 as of January 31, 2017.

Results:

The school expended 43.92% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$91.26</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$91.26</u>
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**LOUISIANA DEPARTMENT OF EDUCATION
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 noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 1 payroll transaction and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$29.89

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 as of January 31, 2017.

Results:

The school expended 44.59% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$29.89

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$29.89

**LOUISIANA DEPARTMENT OF EDUCATION
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:

A total of 5 non-scholarship students with exceptions were noted for a total of \$250.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 47.51% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

A total of 3 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were tested in accordance with Schedule A.

Results:

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

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$0.00</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$0.00</u>

**LOUISIANA DEPARTMENT OF EDUCATION
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 2 non-scholarship students with exceptions were noted for a total of \$100.84.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school provided an allocation of its general operating expenditures to the Program. A sample of 5 payroll and 1 non-payroll transactions was selected for the procedures in accordance with Schedule A.

Results:

P&N noted 2 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$121.10

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 as of January 31, 2017.

Results:

The school expended 43.57% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$121.10

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$121.10

**LOUISIANA DEPARTMENT OF EDUCATION
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:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$0.84

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 as of January 31, 2017.

Results:

The school expended 56.48% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
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 4 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$0.84

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.84

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

A sample of 5 payroll transactions was selected for procedures in accordance with Schedule A. Note: The school's SSEEP cost bank account or general ledger account did not contain non-payroll costs; therefore, no such costs were selected for procedures.

Results:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 56.72% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.00

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

A sample of 5 payroll transactions was selected for the procedures in accordance with Schedule A. Note: The school's SSEEP cost allocation spreadsheet did not contain non-payroll costs; therefore, no such costs were selected for procedures.

Results:

P&N noted 3 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$14.14

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 as of January 31, 2017.

Results:

The school expended 58.09% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$14.14
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$14.14
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$154.92

Exception noted.

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 53.87% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 0.11% of total scholarship budget.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

**LOUISIANA DEPARTMENT OF EDUCATION
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

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$154.92
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$154.92
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$41.81

Exception noted.

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 54.17% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$41.81
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$41.81
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$6,339.97

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 as of January 31, 2017.

Results:

The school expended 42.1% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

Procedure was not applicable since there was turnover in key positions during the year.

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

A total of 3 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were tested in accordance with Schedule A.

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates. \$1,391.25

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. \$0.00

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 Overpayments Identified Through These Procedures:	<u>\$7,731.22</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$7,731.22</u>

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

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

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. Note: The school's SSEEP cost allocation spreadsheet did not contain non-payroll costs; therefore, no such costs were selected for procedures.

Results:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 64.72% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

School	St. Angela Merici School	Site Code	506057	Questioned Costs (Overpayments)
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I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$73.04

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 as of January 31, 2017.

Results:

The school expended 65.75% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$73.04</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$73.04</u>
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 4 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$542.56

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 as of January 31, 2017.

Results:

The school expended 54.00% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

A total of 3 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were tested in accordance with Schedule A.

Results:

A total of 3 students were determined to not be actively attending the school during the applicable count dates.

\$6,206.25

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$6,748.81

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$6,748.81

**LOUISIANA DEPARTMENT OF EDUCATION
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:

A total of 1 non-scholarship student with an exception was noted for a total of \$96.56.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$116.18

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 as of January 31, 2017.

Results:

The school expended 56.06% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 11.78% of total scholarship budget.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
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:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$116.18
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$116.18
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

School	Alfred Booker, Jr. Academy	Site Code	533001
			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 P&N reports these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.

Results:

A total of 3 non-scholarship students with exceptions were noted for a total of \$337.50.

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

Results:

P&N noted 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$480.61

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 as of January 31, 2017.

Results:

The school expended 76.83% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

School	Alfred Booker, Jr. Academy	Site Code	533001
			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 were noted.

\$2,100.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$2,580.61

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$2,580.61

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 53.89% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.00

**LOUISIANA DEPARTMENT OF EDUCATION
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 noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 3 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$946.21

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 as of January 31, 2017.

Results:

The school expended 64.8% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$946.21

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$946.21

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 55.48% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.00

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 5 non-scholarship students with exceptions were noted for a total of \$43.75.

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:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 50.4% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.00

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 45.35% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 1.06% of total scholarship budget.

Exception noted because expenditures, as of January 31, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates. The school self-reported this student to LDE, and LDE made an appropriate adjustment. As a result, no questioned cost is noted.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.00

**LOUISIANA DEPARTMENT OF EDUCATION
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:

A total of 5 non-scholarship students with exceptions were noted for a total of \$3,906.05.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$156.99

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 as of January 31, 2017.

Results:

The school expended 63.3% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

**LOUISIANA DEPARTMENT OF EDUCATION
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 6 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

A total of 1 exception was noted.

\$2,088.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

A total of 1 exception was noted.

\$2,088.00

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 Overpayments Identified Through These Procedures:

\$4,332.99

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$2,244.99

**LOUISIANA DEPARTMENT OF EDUCATION
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:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 4 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$1,330.43

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 as of January 31, 2017.

Results:

The school expended 64.7% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

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

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$1,330.43</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$1,330.43</u>

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 4 payroll transactions and 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$373.35

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 as of January 31, 2017.

Results:

The school expended 75.67% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$373.35

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$373.35

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 4 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$0.46

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 as of January 31, 2017.

Results:

The school expended 51.51% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
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:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures: \$0.46

Maximum Overpayment Adjusted for Duplicate Overpayments: \$0.46

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

The school provided an allocation of its general operating expenditures to the Program. A sample of 5 payroll transactions was selected for the procedures in accordance with Schedule A. Note: The school's SSEEP cost allocation spreadsheet did not contain non-payroll costs; therefore, no such costs were selected for procedures.

Results:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 71.74% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
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 3 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

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

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

The procedure was not applicable as the school did not receive special education tuition through the Scholarship 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

School	John Paul The Great Academy	Site Code	667001
			Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 50.30% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
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 2 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.00

**LOUISIANA DEPARTMENT OF EDUCATION
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 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 noted for a total of \$250.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 2 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$467.16

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 as of January 31, 2017.

Results:

The school expended 45.84% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

**LOUISIANA DEPARTMENT OF EDUCATION
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 3 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$467.16

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$467.16

**LOUISIANA DEPARTMENT OF EDUCATION
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 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:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 5 payroll transactions and 3 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$598.91

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 as of January 31, 2017.

Results:

The school expended 90.5% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

For 1 of the 3 individuals listed as key personnel, salaries increased by 15% or more. For the remaining 2 individuals listed as key personnel, the school did not provide sufficient documentation to perform testing.

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$598.91

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$598.91

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 2 non-scholarship students with exceptions were noted for a total of \$12.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 3 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$407.52

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 as of January 31, 2017.

Results:

The school expended 79.91% 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:

Per LDE's guidance, this school was considered a new school to the SSEEP for this academic year, as they did not participate in the Program last academic year. As a result, this procedure was deemed not applicable.

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$407.52

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$407.52

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

School	Living Word Academy	Site Code	708001
			Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

A total of 2 non-scholarship students with exceptions were noted for a total of \$3,675.00.

II. Use of Funds

The school did not provide sufficient documentation to allow for sample selection and testing in accordance with Schedule A for Procedure II.

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

School	Living Word Academy	Site Code	708001
			Questioned Costs (Overpayments)

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

A total of 2 exceptions were noted.

\$3,691.25

2. Dual Enrollment

Scope and Selection:

A total of 3 scholarship students was identified by LDE as potentially dually enrolled in a public school and this school during the first three count dates, as applicable. All identified students were tested in accordance with Schedule A.

Results:

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

\$1,853.75

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.

\$0.00

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 Overpayments Identified Through These Procedures:

\$5,545.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$5,545.00

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

School	Dreamkeepers Academy	Site Code	718001
			Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

A sample of 3 payroll transactions was selected for the procedures in accordance with Schedule A. Note: The school’s SSEEPP cost allocation spreadsheet did not contain non-payroll costs; therefore, no such costs were selected for procedures.

Results:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 17.77% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

The school asserted no compensation was received by their key personnel. As a result, the procedure was deemed not applicable.

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

School	Dreamkeepers Academy	Site Code	718001
			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 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 tested in accordance with Schedule A.

Results:

A total of 5 students were determined to not be actively attending the school during the applicable count dates. \$13,500.00

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 Scholarship for Educational Excellence Program.

Total Overpayments Identified Through These Procedures:	<u>\$13,500.00</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$13,500.00</u>

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 1 payroll transaction and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$1,022.18

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 as of January 31, 2017.

Results:

The school expended 139.36% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$1,022.18</u>
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Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$1,022.18</u>
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 3 payroll transactions and 2 non-payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$596.39

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 as of January 31, 2017.

Results:

The school expended 49.16% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 1% of total scholarship budget.

Exception noted because expenditures, as of January 31, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates. \$837.50

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$1,433.89</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$1,433.89</u>

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 1 payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$40.35

Exception noted.

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 69.23% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$40.35

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$40.35

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

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 3 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$64.85

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 as of January 31, 2017.

Results:

The school expended 53.84% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 8.56% of total scholarship budget.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates. \$1,670.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$1,734.85</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$1,734.85</u>

**LOUISIANA DEPARTMENT OF EDUCATION
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 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:

A total of 2 non-scholarship students with exceptions were noted for a total of \$518.75.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N noted 2 payroll transactions and 1 non-payroll transaction that either lacked supporting documentation or were not for an educational purpose. \$30.92

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 as of January 31, 2017.

Results:

The school expended 46.98% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
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 3 new scholarship students was selected for procedures in accordance with Schedule A.

Results:

A total of 1 exception was noted. \$1,075.00

2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 1 student was determined to not be actively attending the school during the applicable count dates. \$1,075.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	<u>\$2,180.92</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$1,105.92</u>

**LOUISIANA DEPARTMENT OF EDUCATION
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:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$2,713.62

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 as of January 31, 2017.

Results:

The school expended 58.00% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:	\$2,713.62
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Maximum Overpayment Adjusted for Duplicate Overpayments:	\$2,713.62
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**LOUISIANA DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 5 payroll transactions that either lacked supporting documentation or were not for an educational purpose. \$1,238.99

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 as of January 31, 2017.

Results:

The school expended 57.54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable. \$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted. \$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures: \$1,238.99

Maximum Overpayment Adjusted for Duplicate Overpayments: \$1,238.99

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

School	Quest School	Site Code	905001
			Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Results:

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

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

A sample of 5 payroll transactions was selected for procedures in accordance with Schedule A. Note: The school's SSEEP cost bank account or general ledger account did not contain non-payroll costs; therefore, no such costs were selected for procedures.

Results:

No exceptions noted.

\$0.00

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 60.00% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
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:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

\$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.00

**LOUISIANA DEPARTMENT OF EDUCATION
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:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

Results:

P&N noted 1 non-payroll transaction that either lacked supporting documentation or was not for an educational purpose. \$0.58

Exception noted.

b.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2017.

Results:

The school expended 48.35% 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, 2017, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

P&N reviewed 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
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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

III. Payment Verification

1. Residency and Attendance:

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

2. Dual Enrollment

Scope and Selection:

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

Results:

Procedure was not applicable.

\$0.00

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$0.00

V. Special Education Tuition

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

Total Overpayments Identified Through These Procedures:

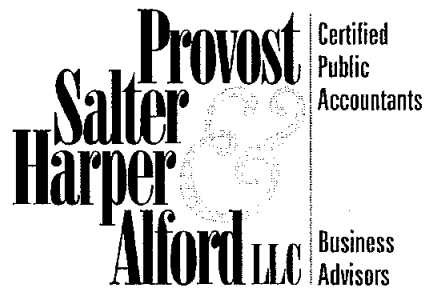
\$0.58

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.58

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

**Scholarships for Educational Excellence Program
Agreed-Upon Procedures Report
For the Year Ended June 30, 2017**



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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Certified
Public
Accountants

Business
Advisors

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Division of Education Finance
State of Louisiana, Department of Education

We have performed the procedures listed in the attached Schedule A, which were agreed to by the Louisiana Department of Education (LDE), on monitoring each of the specific schools listed, in the attached Schedule A, for compliance with the Scholarship for Educational Excellence Program (Program) laws and regulations for the year ended June 30, 2016. LDE is responsible for establishing procedures and enforcing laws and regulations as specifically required by *Title 28, Education, Part CLIII, Bulletin 133-Scholarship Programs* (BESE Policy). LDE is also responsible for providing guidance for compliance with these laws and regulations to the participating schools.

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

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

This engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We are not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the "Student Scholarships for Educational Excellence Program". Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the State of Louisiana, Department of Education Division of Education Finance, and the Louisiana Legislature, and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

PROVOST, SALTER, HARPER & ALFORD, LLC

A handwritten signature in black ink that reads "Provost, Salter, Harper & Alford, LLC". The signature is written in a cursive, flowing style.

June 30, 2017
Baton Rouge, Louisiana

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

Executive Summary

June 30, 2017

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 2016-2017. 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. One (1) school, although part of our contract, did not have students participating in the program or receive scholarship funds in 2016-2017.

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

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 three (3) 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
898001	Louisiana New School Academy
502007	Mater Dolorosa School
627001	St. Paul Lutheran School

We would like to make the LDE aware that while PSHA reports the tuition and fee differences as exceptions, we did not report questioned costs for any reported exceptions. The LDE should analyze the reported exceptions and determine the amount of questioned costs, if any, that should be attributed to the school. Noted exceptions for above listed schools are included in the school's respective Schedule B.

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

Executive Summary, continued

June 30, 2017

II. Use of Funds

Verification of Educational Purpose:

This procedure called for observation of supporting documentation for costs charged to the Program and evidence of educational purpose. PSHA noted the following observations for the sixty-eight (68) schools for which expenditures were tested as described in Schedule A:

Thirteen (13) schools accounted for scholarship expenditures separately through separate bank accounts or accounting systems identifying scholarship program activity: Bishop McManus School (872001), Good Shepherd Nativity Mission (506157), Hosanna Christian Academy (702001), St. Alphonsus (506055), St. Benedict the Moor (506159), St. John Lutheran (626001), St. Katherine Drexel (506122), St. Margaret Mary School (506091), St. Paul Lutheran (627001), St. Peter School Reserve (506104), St. Rita Fountainbleau (506111), St. Stephen (506116) and Trinity Christian Academy (938001). For these schools, PSHA selected samples and performed testing in accordance with the procedures described in Schedule A.

For the remaining fifty-five (55) 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
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Executive Summary, continued

June 30, 2017

School Site Code	School	Scholarship Expenditure Testing Questioned Amounts
506007	Ascension of Our Lord School	\$ 5,773.16
988001	Riverdale Christian Academy	\$ 451.17
519001	Kidz View Learning Academy	\$ 443.49
897001	New Orleans Adventist	\$ 425.92
502036	St. Michael the Archangel Diocesan Regional High School	\$ 405.96
506111	St. Rita School	\$ 259.64
907001	Brighter Horizon School of Baton Rouge	\$ 231.82
506080	St. Joan of Arc School	\$ 223.89
506055	St. Alphonsus School	\$ 114.45
898001	Louisiana New School Academy	\$ 103.00
627001	St. Paul Lutheran School	\$ 67.06
989001	Light City Christian Academy	\$ 43.51
872001	Bishop McManus School	\$ 35.71
933002	Ascension Christian School	\$ 29.32
506061	St. Augustine High School	\$ 22.62
502039	St. Thomas Aquinas Diocesan Regional High School	\$ 17.24
692003	The Dunham School	\$ 17.23
506157	Good Shepherd Nativity Mission School	\$ 15.66
506104	St. Peter School	\$ 13.87
506056	St. Andrew the Apostle School	\$ 13.43
502019	St. Francis Xavier School	\$ 9.88
506066	St. Charles Catholic High School	\$ 9.14
506095	St. Mary's Academy	\$ 9.12
506048	Resurrection of Our Lord School	\$ 6.73
502030	St. Thomas More School	\$ 5.52
506071	St. Dominic School	\$ 3.79
502006	Holy Ghost School	\$ 3.02
502033	Catholic Elementary School of Pointe Coupee	\$ 2.22
994001	Ecole Bilingue de la Nouvelle-Orleans	\$ 1.40
861001	Cedarwood School	\$ 0.25
502005	Holy Family School	\$ 0.22

TOTAL OVERPAYMENT \$ 8,759.44

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

Executive Summary

June 30, 2017

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, 2017 were less than 50% of the amount budgeted. Of sixty-eight (68) schools, twenty-eight (28) 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-four (54) out of sixty-eight (68) schools that were reviewed, there were no exceptions noted. Twelve (12) out of sixty-eight (68) schools had at least one key personnel's salary increase by greater than 15%.

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-nine (29) 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 six (6) out of thirty-nine (39) remaining schools reviewed received scholarship tuition and fee payments for students that were identified as ineligible during residency and attendance verification procedures. A summary of the testing, the exceptions noted, and the tuition overpayment resulting from those exceptions is set forth in the following table.

School Site Code	School	New Scholarship Students Sample	Number of Students with Exceptions Related to Residency and/or Attendance	Total Overpayments ¹ Based Upon Test Sample
502039	St. Thomas Aquinas Diocesan Regional High School	5	1	\$ 5,913.75
502024	St. John High School	3	1	\$ 1,986.25
506079	St. Joan of Arc School	5	1	\$ 1,500.19
506116	St. Stephen School	5	1	\$ 1,425.00
502019	St. Francis Xavier School	5	1	\$ 1,102.50
669001	Emmanuel Seventh Day Adventist School	5	1	\$ 960.00

TOTAL OVERPAYMENT \$ 12,887.69

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

Executive Summary, continued

June 30, 2017

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 thirty-eight (38) students across eighteen (18) schools. Quarter 3 attendance was tested for seven (7) students across seven (7) schools. All tested students for the following schools were determined to be actively attending the school during the count dates: Angles Academy (674001), Bishop McManus School (872001), Hosanna Christian Academy (702001), Kidz View Learning Academy (519001), Louisiana New School Academy (898001), McMillian’s First Steps Academy (621001), Resurrection of Our Lord School (506048), Riverdale Christian Academy (988001), St. Francis Xavier School (502019), St. John High School (502024), St. John Lutheran School (626001), St. Katharine Drexel Preparatory School (506122), St. Mary’s Academy (506095), St. Peter School (506104), St. Stephen School (506116), and Trinity Christian Academy (990001). 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
502031	St. Louis King of France School	7	4	\$ 5,939.32
506079	St. Joan of Arc School	1	1	\$ 1,500.19
502021	Redemptorist Elementary School	2	1	\$ 1,484.83
506087	St. Leo the Great	2	1	\$ 1,466.25
669001	Emmanuel Seventh Day Adventist School	1	1	\$ 960.00
TOTAL OVERPAYMENT \$				11,350.59

Additional Observations related to Dual Enrollment Testing:

While performing our procedures for Quarter 1 attendance as described in Schedule A, PSHA noted the following potential Quarter 2 and Quarter 3 overpayments for the following school:

School Site Code	School	Additional Observations for Q2
502031	St. Louis King of France School	\$ 1,484.83

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

Executive Summary

June 30, 2017

IV. Income Eligibility

This procedure as described in Schedule A called for verifying income eligibility for scholarship students. For twenty-nine (29) 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 four (4) out of thirty-nine (39) 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
502039	St. Thomas Aquinas Diocesan Regional High School	5	1	\$ 5,913.75
502024	St. John High School	3	1	\$ 1,986.25
506116	St. Stephen School	5	1	\$ 1,425.00
502019	St. Francis Xavier School	5	1	\$ 1,102.50

TOTAL OVERPAYMENT \$ 10,427.50

V. Special Education Tuition

Three (3) of the sixty-eight (68) schools reviewed received additional Scholarship Program tuition for providing special education services to students. No exceptions were reported.

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

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

Objective:

The primary purpose of this engagement was to assist the LDE in determining whether the specific schools identified by the LDE are operating in accordance with various Scholarships for Educational Excellence Program (Program) guidelines. The schools included in the scope of this engagement are as follows:

Site Code	School Name
674001	Angles Academy
506002	Annunciation School
933002	Ascension Christian School
502001	Ascension Diocesan Regional School
506007	Ascension of Our Lord School
872001	Bishop McManus School
907001	Brighter Horizon School of Baton Rouge
502033	Catholic Elementary of Pointe Coupee
502003	Catholic High of Pointe Coupee
861001	Cedarwood School
994001	Ecole Bilingue de la Nouvelle-Orleans
669001	Emmanuel Seventh Day Adventist School
729001	Gardere Community Christian School
506157	Good Shepherd Nativity Mission School
705001	Greater Baton Rouge Hope Academy
502005	Holy Family School
502006	Holy Ghost School (Hammond)
506014	Holy Rosary Academy
506161	Holy Rosary High School
702001	Hosanna Christian Academy
722001	Jehovah Jireh Christian Academy
519001	Kidz View Learning Academy
927001	Life of Christ Christian Academy
989001	Light City Christian Academy
898001	Louisiana New School Academy
704001	Martin Luther King Jr. Christian Academy
502007	Mater Dolorosa School
621001	McMillian's First Steps CCDC
502008	Most Blessed Sacrament School
897001	New Orleans Adventist Academy

Site Code	School Name
502016	St. Alphonsus Catholic School (Baton Rouge)
506055	St. Alphonsus School (New Orleans)
506056	St. Andrew the Apostle School
506061	St. Augustine High School
506159	St. Benedict the Moor School
506066	St. Charles Catholic High School
506071	St. Dominic School
502018	St. Elizabeth School
502019	St. Francis Xavier Catholic School
502040	St. Jean Vianney School
506080	St. Joan of Arc School (Laplace)
506079	St. Joan of Arc School (New Orleans)
502023	St. John Elementary School
502024	St. John High School
626001	St. John Lutheran School
502046	St. John Primary School
502025	St. Joseph Catholic School
506122	St. Katharine Drexel Preparatory School
506087	St. Leo the Great School
502031	St. Louis King of France School
506095	St. Mary's Academy (Girls)
506091	St. Margaret Mary's School
502036	St. Michael the Archangel Diocesan Regional High School
627001	St. Paul Lutheran School
502004	St. Peter Chanel Interparochial School
506105	St. Peter Claver School
506104	St. Peter School (Reserve)
506111	St. Rita School (Fountainbleau)
506116	St. Stephen School
502039	St. Thomas Aquinas Diocesan Regional High School

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

Site Code	School Name
735001	Northlake Christian High School
502021	Redemptorist Diocesan Regional Elementary School
506048	Resurrection of Our Lord School
988001	Riverdale Christian Academy
652001	Riverside Academy

Site Code	School Name
502030	St. Thomas More School
692003	The Dunham School
990001	Trinity Christian School
5A7001	Waldorf School of New Orleans

Scope/Procedures:

I. Tuition and Fees for Scholarship Students (Ch. 13, Sec. 1303-Financial Practice)

Verify that tuition and fees received through the scholarship program do not exceed tuition and fees charged to enrolled students not participating in the program.

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

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

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, 2017 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, 2017 or, in some instances, annual payroll allocation of expenditures to the scholarship program. PSHA made no attempts to audit, verify or determine the appropriateness of the allocation. For all schools that allocated non-payroll expenditures based on general ledger categories, PSHA obtained all general ledger transactions for those categories.
- » From detailed information provided by the schools, PSHA selected five payroll and five non-payroll transactions, as applicable, observed supporting documentation that ties back to the amounts identified as scholarship expenditures and identified those expenditures that were not for educational purposes. Instances where allocated amounts were less than those noted on the supporting documentation were not noted as exceptions. Although mathematical recalculations were performed, PSHA made no attempts to determine the appropriateness of the allocation of costs to the Program.
- » Supporting documentation evidencing educational purpose included at least one of the following: employee job description, payroll register noting employee title, school web site directory, a school's teacher roster and teacher's class schedule, invoice from vendor identifying goods or services purchased, lease or use agreements for facilities, and loan payment vouchers or promissory note for debt service and other documentation as determined appropriate by LDE staff. The lease agreements were often between related parties. PSHA made no attempts to determine whether the terms of leases were at arms-length.
- » Educational purposes were defined as: Instructional Programs, Pupil Support Programs, Instructional Staff Programs, School Administration, General Administration, Business Services, Operations and Maintenance of Plant Services, Transportation, Food Services Operations, Enterprise Operations, Community Services Operations, Facility Acquisition and Construction Services, and Debt Services. If for debt service, PSHA made no attempts to verify the use of the initial proceeds of the debt.

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

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

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

- » We obtained the budget to actual expenditures report as of January 31, 2017 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 (AY2016-17) and prior years (AY2015-16) 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 AY2015-16 and that have incurred scholarship payments for salaries and benefits, PSHA compared the AY2016-17 salaries to the AY2015-16 salaries and identified those with increases of 15 percent or greater. For those identified, PSHA documented percentage of growth and explanations for growth as provided by the school.

III. Payment Verification (Act 2, Section 4017(B))

A. Residency and Attendance Verification

- » We obtained Q1 Roster from LDE, specifically identifying new students and selected a sample based on the following criteria: if the new incoming student scholarship enrollment was 10 or less, examined 5 new students or all new students if less than 5; if there were more than 10, selected a random sample of 10% of the new students or a minimum of 5 students, whichever was greater.

PSHA verified that each selected student was enrolled in and actively attending the school within two weeks before and after each of the first three count dates for which tuition and fees were claimed. Count dates were September 19, 2016, December 1, 2016,

**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
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February 1, 2017 with the final count date on May 3, 2017. Per LDE's guidance, attendance was tested for the following time periods to account for holidays and any school closures: September 6-October 7, 2016, November 7-December 16, 2016, and January 16-February 17, 2017. Active attendance was defined as no more than 10 absences within each of those periods. Enrollment was verified through observation of class roll books and/or attendance records. Any selected student not actively attending was reported as an exception on Schedule B of the report. Program costs associated with each exception are reported as questioned costs. Such questioned costs are identified only for the period tested and for the items tested. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP population.

For the same sample, PSHA verified that residency documentation maintained by the school agrees with information on the application data file, including parish code, as provided by LDE. Per LDE's application guidelines, one of the following was considered sufficient for residency documentation: rental lease agreement or mortgage agreement, electricity/gas bill, telephone bill, cable or internet service bill, sewage/water bill, current official letter from a Government Agency (DSS, DHH), Homestead Exemption Notice, and Property tax notice. In addition, per LDE's guidance, the following documentation was deemed acceptable in explaining identified differences in residency documentation and the application data: notarized letters related to residency address/living arrangement discrepancies (i.e. parent/guardian lives with a relative etc.), marriage license, birth certificate, or other. Any student whose residency documentation did not match the application data file or did not contain acceptable differences was reported as an exception in Schedule B of the report. Program costs associated with each exception are reported as questioned costs. Such questioned costs are identified only for the period tested and for the items tested. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP population.

B. Dual Enrollment

- » We obtained the list of students that were identified by the LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three counts dates, as applicable.

LDE provided two separate lists, one identifying students that were potentially dually enrolled in a public school and one of the schools participating in the SSEEP during Q1; and a separate list identifying potentially dually enrolled students during Q3. For each list, PSHA verified that each student was actively attending the school on or before each of the applicable count dates for which tuition and fees are claimed. Active attendance was defined as no more than 10 unexcused absences within two weeks before and after the count date. If students were determined to be not actively attending the participating SSEEP School on the count dates, PSHA identified the student as being ineligible for the

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

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 2016-2017 Application Guide, was used to determine income eligibility.

Scholarship Eligibility - 250% of Current Federal Poverty Guidelines				
Persons in Family/Household	Yearly Income	Monthly Income	Bi-Weekly Income	Weekly Income
2	\$ 39,825	\$ 3,319	\$ 1,532	\$ 766
3	\$ 50,225	\$ 4,185	\$ 1,932	\$ 966
4	\$ 60,625	\$ 5,052	\$ 2,332	\$ 1,166
5	\$ 71,025	\$ 5,919	\$ 2,732	\$ 1,366
6	\$ 81,425	\$ 6,785	\$ 3,132	\$ 1,566
7	\$ 91,825	\$ 7,652	\$ 3,532	\$ 1,766
8	\$ 102,225	\$ 8,519	\$ 3,932	\$ 1,966
Add this amount for each additional person	\$ 10,400	\$ 867	\$ 400	\$ 200

- » If students participated in any one of several federal assistance programs, the income requirement for the scholarship program was deemed to be met as long as the following documentation was provided: Louisiana Purchase Card, SNAP Benefits, Social Security Benefits. Per LDE's guidance, the following documentation was also deemed acceptable: Medicaid card, SNAP renewal application, and Case Summary Snapshot from Office of Family Services (OFS). Any student whose family income exceeded the table above or for whom we did not observe the required documentation was reported as an exception in Schedule B of the report.

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- » If a student did not participate in a federal assistance program, any of the following documentation was required:
- Federal Tax Return for the 2015 Calendar Year
 - W-2s From All Employers for the Tax Period Ending December 31, 2015
 - Unemployment Compensation Statement for the Period Ending on December 31, 2015
 - 1099s and/or Statements From Banks or Other Institutions Showing Interest Earnings for the Period Ending on December 31, 2015
 - Alimony as Shown in Court Decree or Agreement
 - Social Security Benefits Statement for the Period Ending on December 31, 2015
 - Pension Statement for the Period Ending on December 31, 2015

Program costs associated with each exception are reported as questioned costs.

V. Special Education Tuition (Ch. 13, Sec. 1303-Financial Practice, Use of Funds)

Verify the school is actually providing the services for which tuition was charged.

- » We obtained the list of students for which special education tuition was being paid.
- » After the third payment, we verified that the participating school was providing special education services to each eligible student for which special education tuition was paid. This was verified by reviewing the log of services that identified the student receiving the services, the date services were rendered, the services rendered, and the name of the provider.
- » If the number of scholarship-eligible students identified as receiving special education services from the participating school in which they are enrolled was only one, we selected that one student as a sample item. Otherwise, we tested a minimum of two students or 10% of the special education population receiving scholarship funding, whichever was greater. We then documented any variances or observations.

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ANGLES ACADEMY

Site Code:

674001

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

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

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

Results:

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, 2017.

Results:

The school expended 47% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, 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**

ANGLES ACADEMY

Site Code:

674001

Questioned Costs
(Overpayments)

III. Payment Verification

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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:

\$ -

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ANNUNCIATION SCHOOL

Site Code:

506002

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2017.

Results:

The school expended 46% 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, 2017, 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**

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:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ASCENSION CHRISTIAN SCHOOL

Site Code:

933002
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 29.32

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 68% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

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

\$ -

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ASCENSION CHRISTIAN SCHOOL

Site Code:

933002

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 29.32

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 29.32

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

ASCENSION DIOCESAN REGIONAL HIGH SCHOOL

Site Code:

502001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2017.

Results:

The school expended 41% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES**

ASCENSION DIOCESAN REGIONAL HIGH SCHOOL

Site Code:

502001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ASCENSION OF OUR LORD SCHOOL

Site Code:

506007

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 5,773.16

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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:

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**

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

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:

\$ 5,773.16

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 5,773.16

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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:

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

\$ 35.71

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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**

BISHOP MCMANUS ACADEMY

Site Code:

872001

Questioned Costs
(Overpayments)**III. Payment Verification (Attendance and Residency)****1. Residency and Attendance**

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

\$ -

2. Dual Enrollment*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 4 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

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 35.71

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 35.71

**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.

\$ 231.82

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, 2017.

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**

BRIGHTER HORIZON SCHOOL OF BATON ROUGE

Site Code:

907001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

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:

\$ 231.82

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 231.82

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

CATHOLIC ELEMENTARY SCHOOL OF POINTE COUPEE

Site Code:

502033

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 2.22

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, 2017.

Results:

The school expended 47% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, 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**

CATHOLIC ELEMENTARY SCHOOL OF POINTE COUPEE

Site Code:

502033

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:

\$ 2.22

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2.22

**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:

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, 2017.

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**

CATHOLIC HIGH SCHOOL OF POINTE COUPEE

Site Code:

502003

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**

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:

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.

\$ 0.25

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, 2017.

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**

CEDARWOOD SCHOOL

Site Code:

861001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

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.

\$ 1.40

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, 2017.

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 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

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:

\$ 1.40

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1.40

**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:

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, 2017.

Results:

The school expended 17% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, 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**

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.

\$ 960.00

2. Dual Enrollment*Scope and Selection:*

Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there was 1 student listed for this school.

Results:

A total of 1 exception noted.

\$ 960.00

IV. Income Eligibility*Scope and Selection:*

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

Results:

No exceptions noted.

\$ -

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:

\$ 1,920.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 960.00

**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, 2017.

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**

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

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**

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 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.

\$ 15.66

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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**

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 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:

\$ 15.66

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 15.66

**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, 2017.

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**

GREATER BATON ROUGE HOPE ACADEMY

Site Code:

705001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

Scope and Selection:

A sample of 3 special education students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ _____ -

Total Overpayment Identified Through These Procedures:

\$ _____ -

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:

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

\$ 0.22

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, 2017.

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 31, 2017, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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

HOLY FAMILY SCHOOL

Site Code:

502005

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 0.22

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 0.22

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

HOLY GHOST SCHOOL - HAMMOND

Site Code:

502006

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 3.02

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 48% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses and to accommodate the expenses for upcoming school year in the summer months.

Exception noted because expenditures, as of January 31, 2017, 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**

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

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:

\$ 3.02

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 3.02

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

HOLY ROSARY ACADEMY

Site Code:

506014

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

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

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

Results:

No exceptions noted

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2017.

Results:

The school expended 54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

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

\$ -

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

HOLY ROSARY ACADEMY

Site Code:

506014

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**

HOLY ROSARY HIGH SCHOOL

Site Code:

506161
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2017.

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:

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**

HOLY ROSARY HIGH SCHOOL

Site Code:

506161

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

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:

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, 2017.

Results:

The school expended 44% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, 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**

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 14 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 3 students listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility

Scope and Selection:

A sample of 14 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**

JEHOVAH-JIREH CHRISTIAN ACADEMY

Site Code:

722001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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**

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 no 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**

KIDZ VIEW LEARNING ACADEMY

Site Code:

519001

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:

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

\$ 443.49

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 41% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exceptions noted because expenditures, as of January 31, 2017, 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**

KIDZ VIEW LEARNING ACADEMY

Site Code:

519001

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*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 exception noted.

\$ -

IV. Income Eligibility*Scope and Selection:*

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:

\$ 443.49

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 443.49

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

LIFE OF CHRIST CHRISTIAN ACADEMY

Site Code:

927001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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**

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 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**

LIGHT CITY CHRISTIAN ACADEMY

Site Code:

989001

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 43.51

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 47% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exceptions noted because expenditures, as of January 31, 2017, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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

LIGHT CITY CHRISTIAN ACADEMY

Site Code:

989001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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:

\$ 43.51

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 43.51

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

Exceptions, 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 exceptions noted for a total of \$135.00.

\$ -

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.

\$ 103.00

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 37% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exceptions noted because expenditures, as of January 31, 2017, 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**

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

Scope and Selection:

Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there was 3 students listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility

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:

\$ 103.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 103.00

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

MARTIN LUTHER KING JR. CHRISTIAN ACADEMY

Site Code:

704001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 30% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, 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**

MARTIN LUTHER KING JR. CHRISTIAN ACADEMY

Site Code:

704001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

MATER DOLOROSA SCHOOL

Site Code:

502007

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

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

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

Results:

A total of 1 non-scholarship observation was noted for 1,368.75. No support for FACTS grant for discount off tuition and fees for student.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2017.

Results:

The school expended 44% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, 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

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**

MCMILLIAN'S FIRST STEPS CCDC

Site Code:

621001

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 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, 2017.

Results:

The school expended 60% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

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

\$ -

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

MCMILLIAN'S FIRST STEPS CCDC

Site Code:

621001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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 exception 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**

MOST BLESSED SACRAMENT SCHOOL

Site Code:

502008

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 42% 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, 2017, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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

MOST BLESSED SACRAMENT SCHOOL

Site Code:

502008

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

NEW ORLEANS ADVENTIST ACADEMY

Site Code:

897001

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

A sample of 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 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.

\$ 425.92

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 81% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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:

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:

\$ 425.92

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 425.92

**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:

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, 2017.

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**

NORTHLAKE CHRISTIAN HIGH SCHOOL

Site Code:

735001

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**

REDEMPTORIST DIOCESAN REGIONAL ELEMENTARY SCHOOL

Site Code:

502021
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2017.

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**

REDEMPTORIST DIOCESAN REGIONAL ELEMENTARY SCHOOL

Site Code:

502021

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there was 2 students listed for this school.

Results:

A total of 1 exception noted.

\$ 1,484.83

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

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:

\$ 1,484.83

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,484.83

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

RESURRECTION OF OUR LORD SCHOOL

Site Code:

506048

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 6.73

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 42% 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, 2017, 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**

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 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 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 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:

\$ 6.73

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 6.73

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

RIVERDALE CHRISTIAN ACADEMY

Site Code:

988001

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.

\$ 451.17

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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:

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**

RIVERDALE CHRISTIAN ACADEMY

Site Code:

988001

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

Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEPP for the first three count dates, there was 2 students listed for this school.

Results:

No exceptions noted.

\$ -

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:

\$ 451.17

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 451.17

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

RIVERSIDE ACADEMY

Site Code:

652001

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

A sample of 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:

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, 2017.

Results:

The school expended 46% 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, 2017, 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**

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:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

**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:

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, 2017.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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

ST. ALPHONSUS CATHOLIC SCHOOL – BATON ROUGE

Site Code:

502017

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. ALPHONSUS SCHOOL – NEW ORLEANS

Site Code:

506055

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 114.45

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 58% 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:

No exceptions noted.

\$ -

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

ST. ALPHONSUS SCHOOL – NEW ORLEANS

Site Code:

506055

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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:

\$ 114.45

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 114.45

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

ST. ANDREW THE APOSTLE SCHOOL

Site Code:

506056

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 13.43

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 13% 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, 2017, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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

ST. ANDREW THE APOSTLE SCHOOL

Site Code:

506056

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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:

\$ 13.43

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 13.43

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

ST. AUGUSTINE HIGH SCHOOL

Site Code:

506061

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 22.62

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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. AUGUSTINE HIGH SCHOOL

Site Code:

506061

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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:

\$ 22.62

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 22.62

\$ -

**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

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:

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, 2017.

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 31, 2017, 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. BENEDICT THE MOOR SCHOOL

Site Code:

506159

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. CHARLES CATHOLIC HIGH SCHOOL

Site Code:

506066

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 9.14

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, 2017.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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

ST. CHARLES CATHOLIC HIGH SCHOOL

Site Code:

506066

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 9.14

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 9.14

**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. Exception noted.

\$ 3.79

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, 2017.

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. 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 IDE 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:

\$ 3.79

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 3.79

**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, 2017.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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

ST. ELIZABETH SCHOOL

Site Code:

502018

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. FRANCIS XAVIER CATHOLIC SCHOOL

Site Code:

502019

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 9.88

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, 2017.

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. FRANCIS XAVIER CATHOLIC SCHOOL

Site Code:

502019

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

A total of 1 exception noted.

\$ 1,102.50

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 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:

A total of 1 exception noted.

\$ 1,102.50

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:

\$ 2,214.88

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,112.38

**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 31, 2017.

Results:

The school expended 39% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, 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. JEAN VIANNEY SCHOOL

Site Code:

502040

Questioned Costs
(Overpayments)**III. Payment Verification (Attendance and Residency)****1. Residency and Attendance***Scope and Selection:*

A sample of 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**

ST. JOAN OF ARC SCHOOL - LAPLACE

Site Code:

506080

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 223.89

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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**

ST. JOAN OF ARC SCHOOL - LAPLACE

Site Code:

506080

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

A sample of 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:

\$ 223.89

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 223.89

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

ST. JOAN OF ARC SCHOOL – NEW ORLEANS

Site Code:

506079

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2017.

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**

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:

A total of 1 exception noted.

\$ 1,500.19

2. Dual Enrollment

Scope and Selection

Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there was 1 student listed for this school.

Results:

A total of 1 exception noted.

\$ 1,500.19

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:

\$ 3,000.38

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,500.19

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

ST. JOHN ELEMENTARY SCHOOL

Site Code:

502023

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2017.

Results:

The school expended 37% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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

ST. JOHN ELEMENTARY SCHOOL

Site Code:

502023

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. JOHN HIGH SCHOOL

Site Code:

502024

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget -- Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 37% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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

ST. JOHN HIGH SCHOOL

Site Code:

502024

Questioned Costs
(Overpayments)**III. Payment Verification (Attendance and Residency)****1. Residency and Attendance***Scope and Selection:*

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

Results:

A total of 1 exception noted.

\$ 1,986.25

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 was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility*Scope and Selection:*

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

Results:

A total of 1 exception noted.

\$ 1,986.25

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:

\$ 3,972.50

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,986.25

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

ST. JOHN LUTHERAN SCHOOL

Site Code:

626001

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget -- Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 51% 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:

No exceptions noted.

\$ -

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

ST. JOHN LUTHERAN SCHOOL

Site Code:

626001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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 exception 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. 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 31, 2017.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$ -

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

ST. 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

Scope and Selection

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. JOSEPH CATHOLIC SCHOOL

Site Code:

502025

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

The school did not have any students in the scholarship for educational excellence program or receive any scholarship funds in the 2016-2017 school year.

Results:

Procedures not applicable.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school did not have any students in the scholarship for educational excellence program or receive any scholarship funds in the 2016-2017 school year.

Results:

Procedures not applicable.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

The school did not have any students in the scholarship for educational excellence program or receive any scholarship funds in the 2016-2017 school year.

Results:

Procedures not applicable.

\$ -

B.2) Enrichment

Scope and Selection:

The school did not have any students in the scholarship for educational excellence program or receive any scholarship funds in the 2016-2017 school year.

Results:

Procedures not applicable.

\$ -

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

ST. JOSEPH CATHOLIC SCHOOL

Site Code:

502025

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

The school did not have any students in the scholarship for educational excellence program or receive any scholarship funds in the 2016-2017 school year.

\$ -

2. Dual Enrollment

The school did not have any students in the scholarship for educational excellence program or receive any scholarship funds in the 2016-2017 school year.

\$ -

IV. Income Eligibility

The school did not have any students in the scholarship for educational excellence program or receive any scholarship funds in the 2016-2017 school year.

\$ -

V. Special Education Tuition

The school did not have any students in the scholarship for educational excellence program or receive any scholarship funds in the 2016-2017 school year.

\$ _____ -

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:

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, 2015.

Results:

The school expended 35% 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, 2017, 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)

3. Residency and Attendance

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

\$ -

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 was 1 student listed for this school.

Results:

No exception 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. 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, 2017.

Results:

The school expended 49% of their budget according to the schedule provided. Reserve category is for expenses in the upcoming summer months, as well as school materials for the upcoming school year.

Exception noted because expenditures, as of January 31, 2017, 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 was 2 students listed for this school.

Results:

A total of 1 exception noted.

\$ 1,466.25

IV. Income Eligibility*Scope and Selection:*

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

Results:

No exceptions noted.

\$ -

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:

\$ 1,466.25

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,466.25

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

ST. LOUIS KING OF FRANCE SCHOOL

Site Code:

502031

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, 2017.

Results:

The school expended 39% of their budget according to the schedule provided. Reserve category is for expenses in the upcoming summer months.

Exception noted because expenditures, as of January 31, 2017, 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. LOUIS KING OF FRANCE SCHOOL

Site Code:

502031

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 7 students listed for this school.

Results:

A total of 4 exceptions noted.

\$ 7,424.15

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

A sample of 1 special education students was selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

Total Overpayment Identified Through These Procedures:

\$ 7,424.15

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 7,424.15

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

ST. MARY'S ACADEMY

Site Code:

506095

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 9.12

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, 2017.

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. MARY'S ACADEMY

Site Code:

506095

Questioned Costs
(Overpayments)**III. Payment Verification (Attendance and Residency)****1. Residency and Attendance***Scope and Selection:*

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment*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 5 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:

\$ 9.12

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 9.12

**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, 2017.

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**

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 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**

**ST. MICHAEL THE ARCHANGEL DIOCESAN REGIONAL
HIGH SCHOOL**

Site Code:

502036

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 405.96

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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. 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

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:

\$ 405.96

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 405.96

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

ST. PAUL LUTHERAN SCHOOL

Site Code:

627001

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 exceptions noted for a total of \$8.17.

\$ -

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.

\$ 67.06

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, 2017.

Results:

The school expended 51% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

Exception noted. 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. PAUL LUTHERAN SCHOOL

Site Code:

627001

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:

\$ 67.06

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 67.06

**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:

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, 2017.

Results:

The school expended 45% of their budget according to the schedule provided. Reserve category is for expenses in the upcoming summer months.

Exception noted because expenditures, as of January 31, 2017, 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:

\$ _____ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ _____ -

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

ST. PETER CLAVER SCHOOL

Site Code:

506105

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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. PETER CLAVER SCHOOL

Site Code:

506105

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exception noted.

\$ -

2. Dual Enrollment

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 were selected for procedures in accordance with Schedule A.

Results:

No exception noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. PETER SCHOOL - RESERVE

Site Code:

506104

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 13.87

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 31, 2017.

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:

506104

Questioned Costs
(Overpayments)**III. Payment Verification (Attendance and Residency)****1. Residency and Attendance***Scope and Selection:*

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment*Scope and Selection:*

Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there was 1 student listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility*Scope and Selection:*

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 13.87

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 13.87

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

ST. RITA SCHOOL - FOUNTAINBLEAU

Site Code:

506111

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 259.64

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, 2017.

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. 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 exception 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:

\$ 259.64

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 259.64

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

ST. STEPHEN SCHOOL

Site Code:

506116

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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. 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:

A total of 1 exception noted.

\$ 1,425.00

2. Dual Enrollment*Scope and Selection:*

Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there 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:

A total of 1 exception noted.

\$ 1,425.00

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:

\$ 2,850.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,425.00

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

**ST. THOMAS AQUINAS DIOCESAN REGIONAL
HIGH SCHOOL**

Site Code:

502039
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 17.24

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

Results:

The school expended 49% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, 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 AQUINAS DIOCESAN REGIONAL
HIGH SCHOOL**

Site Code:

502039

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.

\$ 5,913.75

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

A total of 1 exception noted.

\$ 5,913.75

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 11,844.74

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 5,930.99

**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:

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

\$ 5.52

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, 2017.

Results:

The school expended 39% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2017, 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:

\$ 5.52

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 5.52

**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.

\$ 17.23

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2017.

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**

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

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 17.23

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 17.23

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

TRINITY CHRISTIAN ACADEMY

Site Code:

990001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2017.

Results:

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

Exception noted because expenditures, as of January 31, 2017, 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**

TRINITY CHRISTIAN ACADEMY

Site Code:

990001

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**

WALDORF SCHOOL OF NEW ORLEANS

Site Code:

5A7001

Questioned Costs

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2017.

Results:

The school expended 54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

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

\$ -

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

WALDORF SCHOOL OF NEW ORLEANS

Site Code:

5A7001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exception noted.

\$ -

2. Dual Enrollment

Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -