

Postlethwaite & Netterville, A Professional Accounting Corporation

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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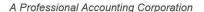
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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.

Baton Rouge, Louisiana April 25, 2017

Postlethwaite a Netterville

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.

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

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.

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 Overpayments ¹ 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.

School Site Code	School	Number of Students Tested	Number of Students Not Actively Attending	Total Overpayment for Q1, Q2, and Q3 ²
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	Ï	\$ 1,670.00
506044	Our Lady of Prompt Succor School	3	1	\$ 1,391.25
874001	Northeast Baptist School	1	Ï	\$ 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	School	Additional Observations for Q1
Code		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 Overpayments ² 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.

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

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	
49035	Park Vista Elementary School	
500008	Our Lady of Fatima School	
500010	St. Frederick High School	
500020	St. Joseph School	
501003	Holy Savior Menard Central High School	
501014	St. Anthony of Padua School	
501016	St. Frances Cabrini School	
503001	Central Catholic School	
503003	Holy Rosary School	
503004	Holy Savior School	
503005	Maria Immacolata School	
503009	St. Genevieve School	
503012	St. Joseph Elementary School	
503013	St. Mary's Nativity	
504007	Holy Family Catholic School	
505006	Our Lady's School	
505009	St. Louis Catholic High School	
505011	St. Theodore's Holy Family Catholic School	
506036	Our Lady of Divine Providence School	
506041	Our Lady of Perpetual Help School	
506043	Our Lady of Prompt Succor School	
506044	Our Lady of Prompt Succor School	
506049	Sacred Heart of Jesus School	
506057	St. Angela Merici School	
506059	St. Anthony School	
506094	St. Mary Magdalen School	

Site Code	School Name	
533001	Alfred Booker Jr. Academy	
538001	Family Worship Christian Academy	
561001	Faith Lutheran School	
571001	Lighthouse Christian High School	
572001	Ridgewood Preparatory School	
579001	Family Community Christian School	
582001	Gethsemane Christian Academy	
616001	Lutheran High School	
619001	University Academy (Cenla)	
641001	Alexandria Country Day School	
656001	Old Bethel Christian Academy	
667001	John Paul The Great Academy	
706001		
708001	Living Word Academy	
718001	Dreamkeepers Academy	
719001	Evangel Christian Academy	
727001	Boutte Christian Academy	
760001	Victory Christian Academy	
785001	Westminster Christian Academy	
874001	Northeast Baptist School	
886001	Claiborne Christian School	
889001	Jewish Community Day School	
905001	Quest School	
992001	Union Christian Academy	
6A7001	McKinney Byrd Academy	
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

- 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.

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 SSEEP costs population.

LDE Objective:

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

Specific Procedures Performed:

- ➤ We obtained the budget to actual expenditures report as of January 31, 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.

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.

<u>Dual Enrollment</u>

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.

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

- 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.

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.

\$0.20

\$0.20

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

School	Park Vista Elementary School	Site Code	49035
			Questioned Costs (Overpayments)
III. Paym	ent Verification		
1. Resid	dency and Attendance:		
Scope a	nd Selection:		
Per a Q	1 student roster provided by LDE, there were no new	scholarship students for this school.	
Results.	•		
Procedu	ıre was not applicable.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
one of t	st of students that were identified by LDE as potentially the schools participating in the SSEEP for the first three or this school.		
Results.			
Procedu	ire was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope (and Selection:		
Per a 🤇	21 student roster provided by LDE, there were no new	scholarship students for this school.	
Results	x:		
Proced	ure was not applicable.		\$0.00
V. Special	Education Tuition		
	ocedure was not applicable as the school did not receirship for Educational Excellence Program.	ve special education tuition through the	

Total Overpayments Identified Through These 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.

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:

\$2,525.90

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$2,525.90

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.

\$14.84

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 a 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 t Scholarship for Educational Excellence Program.	he
Total Overpayments Identified Through These Procedures:	\$14.84

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.

\$153.56

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 Schedu	le 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 one of the schools participating in the SSEEP for the first three count dates, there were no stude 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 Schedu	ule 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 throug Scholarship for Educational Excellence Program.	h the
Total Overpayments Identified Through These Procedures:	\$153.56

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.

Holy Savior Menard Central High School **Site Code** 501003 School 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: \$0.00 No exceptions noted. 2. Dual Enrollment Scope and Selection: Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school. Results: \$0.00 Procedure was not applicable. 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

Maximum Overpayment Adjusted for Duplicate Overpayments: \$26.28

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 SSEEP 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.

\$441.85

\$441.85

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 a 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.	ne

Total Overpayments Identified Through These 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.

\$9.60

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

School	St. Frances Cabrini School	Site Code	501016
			Questioned Costs (Overpayments)
III. Payme	nt Verification		
1. Resid	ency and Attendance:		
Ѕсоре ан	nd Selection:		
A sampl	e of 5 new scholarship students was selected for prod	edures in accordance with Schedule A.	
Results:			
No exce	ptions noted.		\$0.00
2. Dual	Enrollment		
Scope ar	nd Selection:		
and this	f 1 scholarship student was identified by LDE as pot school during the first three count dates, as applicabl ace with Schedule A.		1
Results:			
All teste dates.	d students were determined to be actively attending t	he school during the applicable count	\$0.00
IV. Income	Eligibility		
Scope a	nd Selection:		
A samp	le of 5 new scholarship students was selected for pro	cedures in accordance with Schedule A.	
Results.			
No exce	eptions noted.		\$0.00
V. Special	Education Tuition		
-	cedure was not applicable as the school did not receiship for Educational Excellence Program.	ve special education tuition through the	
Total Over	payments Identified Through These Procedures:		\$9.60

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.

\$0.00

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

School	Central Catholic School	Site Code	503001
			Questioned Costs (Overpayments)
III. Paym	ent Verification		
1. Resi	dency and Attendance:		
Scope с	and Selection:		
A samp	ele of 1 new scholarship student was selected for production	redures in accordance with Schedule A.	
Results	:		
No exc	eptions noted.		\$0.00
2. Dual	Enrollment		
Scope o	and Selection:		
one of 1	st of students that were identified by LDE as potentia the schools participating in the SSEEP for the first the or this school.		
Results	:		
Proced	ure was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope	and Selection:		
A sam	ple of 1 new scholarship student was selected for pro	cedures in accordance with Schedule A.	
Results	s:		
No exc	ceptions noted.		\$0.00
V. Special	Education Tuition		
_	ocedure was not applicable as the school did not rece rship for Educational Excellence Program.	ive special education tuition through the	
Total Ove	erpayments Identified Through These Procedures:		\$0.00

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.

\$31.39

\$31.39

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

School	Holy Rosary School	Site Code	503003
			Questioned Costs (Overpayments)
III. Paym	ent Verification		
1. Resid	dency and Attendance:		
Scope a	nd Selection:		
Per a Q	1 student roster provided by LDE, there were no	new scholarship students for this school.	
Results	•		
Procedu	ıre was not applicable.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
one of t	st of students that were identified by LDE as pot he schools participating in the SSEEP for the fi or this school.		
Results	•		
Procedu	re was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope	and Selection:		
Per a 🤇	21 student roster provided by LDE, there were n	o new scholarship students for this school.	
Results	y:		
Proced	ure was not applicable.		\$0.00
V. Special	Education Tuition		
	ocedure was not applicable as the school did no rship for Educational Excellence Program.	receive special education tuition through the	

Total Overpayments Identified Through These 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.

\$84.44

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

Site Code 503004 School Holy Savior School 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: \$0.00 No exceptions noted. 2. Dual Enrollment Scope and Selection: Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school. Results: \$0.00 Procedure was not applicable. 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

School Maria Immacolata School Site Code 503005

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

A sample of 5 payroll and 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:

\$279.95

\$279.95

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

Results: Procedure was not ap 2. Dual Enrollment Scope and Selection:	tendance:	ew scholarship students for this school.	Questioned Costs (Overpayments)
1. Residency and Att Scope and Selection: Per a Q1 student rosts Results: Procedure was not ap 2. Dual Enrollment Scope and Selection:	tendance:	ew scholarship students for this school.	
Scope and Selection: Per a Q1 student rosto Results: Procedure was not ap 2. Dual Enrollment Scope and Selection:		ew scholarship students for this school.	
Per a Q1 student roston Results: Procedure was not ap 2. Dual Enrollment Scope and Selection:	er provided by LDE, there were no no	ew scholarship students for this school.	
Results: Procedure was not ap 2. Dual Enrollment Scope and Selection:	er provided by LDE, there were no no	ew scholarship students for this school.	
Procedure was not ap 2. Dual Enrollment Scope and Selection:			
2. Dual Enrollment Scope and Selection:			
Scope and Selection:	plicable.		\$0.00
•			
Dan a 15.4 a Cata 1			
		cially dually enrolled in a public school and three count dates, there were no students	
Results:			
Procedure was not ap	plicable.		\$0.00
IV. Income Eligibility			
Scope and Selection:	•		
Per a Q1 student rost	ter provided by LDE, there were no n	new scholarship students for this school.	
Results:			
Procedure was not ap	oplicable.		\$0.00
V. Special Education T	uition		
-	ot applicable as the school did not recational Excellence Program.	ceive special education tuition through the	

Total Overpayments Identified Through These 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:

\$1.34

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

School	St. Genevieve School	Site Code	503009
			Questioned Costs (Overpayments)
III. Payme	ent Verification		
1. Resid	dency and Attendance:		
Scope a	nd Selection:		
Per a Q	1 student roster provided by LDE, there were no r	new scholarship students for this school.	
Results:	•		
Procedu	re was not applicable.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
one of t	st of students that were identified by LDE as poter he schools participating in the SSEEP for the first or this school.		
Results:			
Procedu	re was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope a	and Selection:		
Per a Q	21 student roster provided by LDE, there were no	new scholarship students for this school.	
Results	:		
Proced	ure was not applicable.		\$0.00
V. Special	Education Tuition		
	ocedure was not applicable as the school did not r rship for Educational Excellence Program.	eceive special education tuition through the	
Total Over	rpayments Identified Through These Procedur	es:	\$1.34

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:

School	St. Joseph Elementary School	Site Code	503012
			Questioned Costs (Overpayments)
III. Payment	t Verification		
1. Resider	ncy and Attendance:		
Scope and	l Selection:		
A sample	of 1 new scholarship student was selected for proceed	dures in accordance with Schedule A.	
Results:			
No except	tions noted.		\$0.00
2. Dual E	nrollment		
Scope and	l Selection:		
one of the	of students that were identified by LDE as potentially schools participating in the SSEEP for the first three this school.		
Results:			
Procedure	was not applicable.		\$0.00
IV. Income	Eligibility		
Scope an	d Selection:		
A sample	of 1 new scholarship student was selected for proce	dures in accordance with Schedule A.	
Results:			
No excep	itions noted.		\$0.00
V. Special E	ducation Tuition		
	edure was not applicable as the school did not receiv nip for Educational Excellence Program.	e special education tuition through the	
Total Overn	sayments Identified Through These Procedures:		\$91.2 <i>6</i>

001.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$91.26

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:

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

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:

\$0.00

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

School	Holy Family Catholic School	Site Code	504007
			Questioned Costs (Overpayments)
III. Payme	ent Verification		
1. Resid	ency and Attendance:		
Scope a	nd Selection:		
A samp	e of 5 new scholarship students was selected for proce	dures in accordance with Schedule A.	
Results:			
No exce	ptions noted.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
school a	of 3 scholarship students was identified by LDE as potend this school during the first three count dates, as apparacordance with Schedule A.		
Results:			
All teste dates.	d students were determined to be actively attending th	e school during the applicable count	\$0.00
IV. Incom	e Eligibility		
Scope d	ınd Selection:		
A samp	ele of 5 new scholarship students was selected for proc	edures in accordance with Schedule A.	
Results	:		
No exc	eptions noted.		\$0.00
V. Special	Education Tuition		
	ocedure was not applicable as the school did not receiveship for Educational Excellence Program.	e special education tuition through the	
Total Over	payments Identified Through These Procedures:		\$0.00

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:

\$121.10

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

Our Lady's School **Site Code** 505006 School 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: \$0.00 No exceptions noted. 2. Dual Enrollment Scope and Selection: Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school. Results: \$0.00 Procedure was not applicable. 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

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:

\$0.84

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 Schedul	le 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 one of the schools participating in the SSEEP for the first three count dates, there were no studentisted 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 Schedu	ıle 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 Scholarship for Educational Excellence Program.	h the
Total Overpayments Identified Through These Procedures:	\$0.84

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:

St. Theodore's Holy Family Catholic School **Site Code** 505011 School 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: \$0.00 No exceptions noted. 2. Dual Enrollment Scope and Selection: Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school. Results: \$0.00 Procedure was not applicable. 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:

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.00

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:

\$14.14

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

School Our Lady of Divine Providence School Site	de 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	th 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 ir one of the schools participating in the SSEEP for the first three count dates, there 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 accordan	ith 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 Scholarship for Educational Excellence Program.	on through the
Total Overpayments Identified Through These 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.

\$154.92

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. Paymo	ent Verification		
1. Resid	lency and Attendance:		
Scope a	nd Selection:		
Per a Q	1 student roster provided by LDE, there were no new scho	plarship students for this school.	
Results.			
Procedu	ire was not applicable.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
one of t	It of students that were identified by LDE as potentially do he schools participating in the SSEEP for the first three co or this school.		
Results.			
Procedu	re was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope o	and Selection:		
Per a Ç	1 student roster provided by LDE, there were no new sch	olarship students for this school.	
Results	:		
Proced	ure was not applicable.		\$0.00
V. Special	Education Tuition		
_	ocedure was not applicable as the school did not receive syrship for Educational Excellence Program.	pecial education tuition through the	
Total Ove	rpayments Identified Through These Procedures:		\$154.92

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:

School	Our Lady of Prompt Succor School	Site Code	506043
			Questioned Costs (Overpayments)
III. Paym	ent Verification		
1. Resi	dency and Attendance:		
Scope a	nd Selection:		
A samp	le of 5 new scholarship students was selected for procedures in a	ccordance with Schedule A.	
Results	•		
No exc	eptions noted.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
one of t	st of students that were identified by LDE as potentially dually er he schools participating in the SSEEP for the first three count da or this school.		
Results	•		
Procedu	re was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope	and Selection:		
A sam	ole of 5 new scholarship students was selected for procedures in	accordance with Schedule A.	
Result:	œ.		
No exc	reptions noted.		\$0.00
V. Special	Education Tuition		
_	ocedure was not applicable as the school did not receive special earship for Educational Excellence Program.	education tuition through the	
Total Ove	rpayments Identified Through These Procedures:		\$41.81
Maximum	Overpayment Adjusted for Duplicate Overpayments:		\$41.81
TATA VIIII UII	Overpayment Aujusteu for Dupheate Overpayments.		φ 1 1.01

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 applicaable since there was turnover in key positions during the year.

Site Code 506044 School Our Lady of Prompt Succor School 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: \$0.00 No exceptions noted. 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 \$1,391.25 dates. 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: \$7,731.22

Maximum Overpayment Adjusted for Duplicate Overpayments: \$7,731.22

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.

\$0.00

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. Payme	nt Verification	
1. Resid	ency and Attendance:	
Scope ar	ad Selection:	
A sampl	e of 5 new scholarship students was selected for procedures in accordance with Schedule A.	
Results:		
No exce	otions noted.	\$0.00
2. Dual	Enrollment	
Scope ar	ad Selection:	
one of th	of students that were identified by LDE as potentially dually enrolled in a public school and e schools participating in the SSEEP for the first three count dates, there were no students this school.	
Results:		
Procedu	re was not applicable.	\$0.00
IV. Income	Eligibility	
Scope a	nd Selection:	
A samp	le of 5 new scholarship students was selected for procedures in accordance with Schedule A.	
Results.		
No exce	eptions noted.	\$0.00
V. Special	Education Tuition	
	cedure was not applicable as the school did not receive special education tuition through the ship for Educational Excellence Program.	
Total Over	payments Identified Through These Procedures:	\$0.00

School St. Angela Merici School

Site Code

506057

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions noted.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N noted 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:

\$73.04

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.	l
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:	\$73.04

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:

Site Code 506059 School St. Anthony School 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: \$0.00 No exceptions noted. 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 \$6,206.25 count dates. 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

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:

\$116.18

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

Site Code 506094 School St. Mary Magdalen School 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: \$0.00 Procedure was not applicable. 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: \$0.00 Procedure was not applicable. 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

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:

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

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:

\$0.00

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

School	Family Worship Christian Academy Site Code	538001
		Questioned Costs (Overpayments)
III. Paymo	ent Verification	
1. Resid	ency and Attendance:	
Scope a	nd Selection:	
A samp	e of 5 new scholarship students was selected for procedures in accordance with Schedule A.	
Results:		
No exce	ptions noted.	\$0.00
2. Dual	Enrollment	
Scope a	nd Selection:	
one of t	t of students that were identified by LDE as potentially dually enrolled in a public school and ne schools participating in the SSEEP for the first three count dates, there were no students r this school.	
Results:		
Procedu	re was not applicable.	\$0.00
IV. Incom	e Eligibility	
Scope d	nd Selection:	
A samp	ele of 5 new scholarship students was selected for procedures in accordance with Schedule A.	
Results	•	
No exc	eptions noted.	\$0.00
V. Special	Education Tuition	
_	ocedure was not applicable as the school did not receive special education tuition through the ship for Educational Excellence Program.	
Total Ove	payments Identified Through These Procedures:	\$0.00

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.

\$946.21

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

Faith Lutheran School **Site Code** 561001 School 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: \$0.00 No exceptions noted. 2. Dual Enrollment Scope and Selection: Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school. Results: \$0.00 Procedure was not applicable. 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

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:

\$0.00

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

School Lightl	nouse Christian Preparatory School	Site Code	571001
			Questioned Costs (Overpayments)
III. Payment Verific	cation		
1. Residency and	Attendance:		
Scope and Selecti	on:		
A sample of 5 nev	v scholarship students was selected for procedures	s in accordance with Schedule A.	
Results:			
No exceptions no	ted.		\$0.00
2. Dual Enrollme	ent		
Scope and Selecti	on:		
	nts that were identified by LDE as potentially dual a participating in the SSEEP for the first three cour pol.		
Results:			
Procedure was no	t applicable.		\$0.00
IV. Income Eligibili	ty		
Scope and Select	ion:		
A sample of 5 ne	w scholarship students was selected for procedure	s in accordance with Schedule A.	
Results:			
No exceptions no	oted.		\$0.00
V. Special Educatio	n Tuition		
-	as not applicable as the school did not receive spec iducational Excellence Program.	cial education tuition through the	
Total Overpayment	s Identified Through These Procedures:		\$0.00

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:

\$0.00

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

School	Ridgewood Preparatory School	Site Code	572001
			Questioned Costs (Overpayments)
III. Payme	ent Verification		
1. Resid	lency and Attendance:		
Scope a	nd Selection:		
A samp	le of 1 new scholarship student was selected for procedu	res in accordance with Schedule A.	
Results:			
No exce	eptions noted.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
one of t	t of students that were identified by LDE as potentially the schools participating in the SSEEP for the first three or this school.		
Results:			
Procedu	ire was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope d	and Selection:		
A samp	ole of 1 new scholarship student was selected for proced	ures in accordance with Schedule A.	
Results	:		
No exc	eptions noted.		\$0.00
V. Special	Education Tuition		
	ocedure was not applicable as the school did not receive ship for Educational Excellence Program.	special education tuition through the	
Total Ove	rpayments Identified Through These Procedures:		\$0.00

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:

\$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)
III. Payme	nt Verification		
1. Resid	ency and Attendance:		
Scope a	nd Selection:		
A sampl	e of 5 new scholarship students was selected for procedur	es in accordance with Schedule A.	
Results:			
No exce	ptions noted.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
and this	of 1 scholarship student was identified by LDE as potential school during the first three count dates, as applicable. Alnce with Schedule A.		1
Results:			
dates. T	of 1 student was determined to not be actively attending the ne school self-reported this student to LDE, and LDE made o questioned cost is noted.		\$0.00
IV. Incom	e Eligibility		
Scope d	nd Selection:		
A samp	le of 5 new scholarship students was selected for procedu	res in accordance with Schedule A.	
Results	•		
No exc	eptions noted.		\$0.00
V. Special	Education Tuition		
The pro	cedure was not applicable as the school did not receive sp ship for Educational Excellence Program.	ecial education tuition through the	
Total Over	payments Identified Through These Procedures:		\$0.00

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.

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

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:

Lutheran High School **Site Code** 616001 School 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: \$0.00 No exceptions noted. 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: \$0.00 All tested students were determined to be actively attending the school during the applicable count dates. 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: \$1,330.43

Maximum Overpayment Adjusted for Duplicate Overpayments: \$1,330.43

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:

Site Code 619001 School University Academy of Cenla 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: \$0.00 No exceptions noted. 2. Dual Enrollment Scope and Selection: Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school. Results: \$0.00 Procedure was not applicable. 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

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:

\$0.46

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

School	Alexandria Country Day School	Site Code	641001
			Questioned Costs (Overpayments)
III. Payme	nt Verification		
1. Resid	ency and Attendance:		
Scope a	nd Selection:		
Per a Q	student roster provided by LDE, there were no new scl	nolarship students for this school.	
Results:			
Procedu	re was not applicable.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
one of the	t of students that were identified by LDE as potentially one schools participating in the SSEEP for the first three or this school.		
Results:			
Procedu	re was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope a	nd Selection:		
Per a Q	1 student roster provided by LDE, there were no new so	cholarship students for this school.	
Results	•		
Proced	are was not applicable.		\$0.00
V. Special	Education Tuition		
	cedure was not applicable as the school did not receive ship for Educational Excellence Program.	special education tuition through the	
Total Over	payments Identified Through These Procedures:		\$0.46

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:

\$0.00

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

School	Old Bethel Christian Academy	Site Code	656001
			Questioned Costs (Overpayments)
III. Payme	nt Verification		
1. Resid	ency and Attendance:		
Scope ar	nd Selection:		
A sampl	e of 3 new scholarship students was selected for proceed	lures in accordance with Schedule A.	
Results:			
No exce	ptions noted.		\$0.00
2. Dual	Enrollment		
Scope ar	nd Selection:		
and this	of 1 scholarship student was identified by LDE as potent school during the first three count dates, as applicable, are with Schedule A.		1
Results:			
All teste dates.	d students were determined to be actively attending the	school during the applicable count	\$0.00
IV. Income	Eligibility		
Scope a	nd Selection:		
A samp	le of 3 new scholarship students was selected for proce	dures in accordance with Schedule A.	
Results			
No exc	eptions noted.		\$0.00
V. Special	Education Tuition		
-	cedure was not applicable as the school did not receive ship for Educational Excellence Program.	special education tuition through the	
Total Over	payments Identified Through These Procedures:		\$0.00

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:

School	John Paul The Great Academy	Site Code	667001
			Questioned Costs (Overpayments)
III. Paymo	ent Verification		
1. Resid	lency and Attendance:		
Scope a	nd Selection:		
A samp	le of 2 new scholarship students was selected for proced	lures in accordance with Schedule A.	
Results:			
No exce	eptions noted.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
one of t	t of students that were identified by LDE as potentially he schools participating in the SSEEP for the first three or this school.		
Results:			
Procedu	re was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope o	and Selection:		
A samp	ole of 2 new scholarship students was selected for proceed	dures in accordance with Schedule A.	
Results	:		
No exc	eptions noted.		\$0.00
V. Special	Education Tuition		
_	ocedure was not applicable as the school did not receive ship for Educational Excellence Program.	special education tuition through the	
Total Ove	rpayments Identified Through These Procedures:		\$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$0.00

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.

\$467.16

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

Site Code 6A7001 School McKinney Byrd Academy 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: \$0.00 No exceptions noted. 2. Dual Enrollment Scope and Selection: Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school. Results: \$0.00 Procedure was not applicable. 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

School Weatherford Academy Site Code

Questioned Costs (Overpayments)

6A9001

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.

\$598.91

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

School	Weatherford Academy	Site Code	6A9001
			Questioned Costs (Overpayments)
III. Paym	ent Verification		
1. Resid	lency and Attendance:		
Scope a	nd Selection:		
A samp	le of 5 new scholarship students was selected for pr	ocedures in accordance with Schedule A.	
Results.			
No exce	eptions noted.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
one of t	t of students that were identified by LDE as potention he schools participating in the SSEEP for the first the first this school.		
Results.			
Procedu	re was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope (and Selection:		
A samj	ole of 5 new scholarship students was selected for p	rocedures in accordance with Schedule A.	
Results	:		
No exc	eptions noted.		\$0.00
V. Special	Education Tuition		
_	ocedure was not applicable as the school did not receship for Educational Excellence Program.	eeive special education tuition through the	
m . 10	rpayments Identified Through These Procedure		\$598.93

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.

\$407.52

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

School Prevai	ling Faith Christian Academy	Site Code	706001
			Questioned Costs (Overpayments)
III. Payment Verific	eation		
1. Residency and	Attendance:		
Scope and Selection	on:		
A sample of 5 nev	v scholarship students was selected for procedu	res in accordance with Schedule A.	
Results:			
No exceptions not	ed.		\$0.00
2. Dual Enrollme	nt		
Scope and Selecti	on:		
	nts that were identified by LDE as potentially departicipating in the SSEEP for the first three cool.		
Results:			
Procedure was no	t applicable.		\$0.00
IV. Income Eligibili	ty		
Scope and Select	ion:		
A sample of 5 ne	w scholarship students was selected for proced	ures in accordance with Schedule A.	
Results:			
No exceptions no	ted.		\$0.00
V. Special Educatio	n Tuition		
	as not applicable as the school did not receive s ducational Excellence Program.	special education tuition through the	
Total Overpayment	s Identified Through These Procedures:		\$407.52

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.

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

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 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 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.

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:

\$13,500.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$13,500.00

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.

Site Code 719001 School **Evangel Christian Academy** 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: \$0.00 Procedure was not applicable. 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: \$0.00 Procedure was not applicable. 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:

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,022.18

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:

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:

\$1,433.89

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,433.89

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:

\$40.35

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 are one of the schools participating in the SSEEP for the first three count dates, there were no students listed for this school.	ıd
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	<i>A.</i>
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 th Scholarship for Educational Excellence Program.	e
Total Overpayments Identified Through These Procedures:	\$40.35

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.

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:

\$1,734.85

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,734.85

School Northeast Baptist School Site

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.

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:

\$2,180.92

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$1,105.92

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.

School	Claiborne Christian School	Site Code	886001
			Questioned Costs (Overpayments)
III. Paym	ent Verification		
1. Resid	dency and Attendance:		
Scope a	nd Selection:		
A samp	le of 5 new scholarship students was selected for pr	ocedures in accordance with Schedule A.	
Results	•		
No exc	eptions noted.		\$0.00
2. Dual	Enrollment		
Scope a	nd Selection:		
one of t	st of students that were identified by LDE as potenti he schools participating in the SSEEP for the first the or this school.		
Results	:		
Procedu	re was not applicable.		\$0.00
IV. Incom	e Eligibility		
Scope	and Selection:		
A samj	ole of 5 new scholarship students was selected for p	rocedures in accordance with Schedule A.	
Results	::		
No exc	eptions noted.		\$0.00

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 Maximum Overpayment Adjusted for Duplicate Overpayments: \$2,713.62

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.

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

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.

\$0.00

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

School Que	st School	Site Code	905001
			Questioned Costs (Overpayments)
III. Payment Veri	fication		
1. Residency a	nd Attendance:		
Scope and Selec	ction:		
A sample of 3 r	ew scholarship students was selected for pr	ocedures in accordance with Schedule A.	
Results:			
No exceptions 1	noted.		\$0.00
2. Dual Enrolli	nent		
Scope and Selec	ction:		
	lents that were identified by LDE as potenti ols participating in the SSEEP for the first the hool.		
Results:			
Procedure was a	not applicable.		\$0.00
IV. Income Eligib	ility		
Scope and Sele	ction:		
A sample of 3	new scholarship students was selected for pa	rocedures in accordance with Schedule A.	
Results:			
No exceptions	noted.		\$0.00
V. Special Educat	ion Tuition		
The procedure	was not applicable as the school did not rec Educational Excellence Program.	eive special education tuition through the	
Total Overpayme	nts Identified Through These Procedures	::	\$0.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

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.

\$0.58

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	e:		
Scope and Selection:			
A sample of 5 new scholarsh	ip students was selected for pr	ocedures in accordance with Schedule A.	
Results:			
No exceptions noted.			\$0.00
2. Dual Enrollment			
Scope and Selection:			
		ally dually enrolled in a public school and aree count dates, there were no students	
Results:			
Procedure was not applicable	¢.		\$0.00
IV. Income Eligibility			
Scope and Selection:			
A sample of 5 new scholarsl	nip students was selected for pr	rocedures in accordance with Schedule A.	
Results:			
No exceptions noted.			\$0.00
V. Special Education Tuition			
The procedure was not appli Scholarship for Educational		eive special education tuition through the	
Total Overpayments Identified	d Through These Procedures	:	\$0.58

Maximum Overpayment Adjusted for Duplicate Overpayments:

Department of Education Office of Management and Finance

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



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Division of Education Finance State of Louisiana, Department of Education

We have performed the procedures listed in the attached Schedule A, which were agreed to by the Louisiana Department of Education (LDE), on monitoring each of the specific schools listed, in the attached Schedule A, for compliance with the Scholarship for Educational Excellence Program (Program) laws and regulations for the year ended June 30, 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

Frost, Gelte, Hayn + ay d, cec

Baton Rouge, Louisiana

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.

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:

Executive Summary, continued

June 30, 2017

School Site Code	School	T .	Scholarship Expenditure Testing Questioned Amounts		
506007	Ascension of Our Lord School		772.46		
988001	Riverdale Christian Academy	\$:	5,773.16		
519001	Kidz View Learning Academy	······································	451.17		
897001	New Orleans Adventist	\$	443.49		
	St. Michael the Archangel Diocesan Regional High School	\$	425.92		
502036		\$	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		
50201 9	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	Ś	0.22		

TOTAL OVERPAYMENT \$ 8,759.44

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	Base	Total erpayments ¹ ed 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

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

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	Base	Total erpayments ¹ ed 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.

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

502016 St. Alphonsus Catholic School (Baton Rouge) 506055 St. Alphonsus School (New Orleans) 506056 St. Andrew the Apostle School 506061 St. Augustine High School 506062 St. Benedict the Moor School 506063 St. Charles Catholic High School 506064 St. Charles Catholic High School 506070 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 502024 St. John Lutheran School 502025 St. John Primary School 502026 St. Joseph Catholic School 502025 St. Katharine Drexel Preparatory School 506087 St. Leo the Great School 502031 St. Louis King of France School 502031 St. Mary's Academy (Girls) 502036 St. Mary's Academy (Girls) 502037 St. Peter Chanel Interparochial School 502004 St. Peter Claver School 502004 St. Peter Claver School		School Numerical
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502004 St. Peter Chanel Interparochial School 506105 St. Peter Claver School 506104 St. Peter School (Reserve) 506111 St. Rita School (Fountainbleau)	502036	St. Michael the Archangel Diocesan Regional High School
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506104 St. Peter School (Reserve) 506111 St. Rita School (Fountainbleau)	502004	St. Peter Chanel Interparochial School
506111 St. Rita School (Fountainbleau)	506105	St. Peter Claver School
<u> </u>	506104	St. Peter School (Reserve)
	506111	St. Rita School (Fountainbleau)
506116 St. Stephen School	506116	
502039 St. Thomas Aquinas Diocesan Regional High School	502039	

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.

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 armslength.
 - » 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.

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

- B. Verify that expenditures do not constitute gross irresponsibility and are not individually enriching.
 - We obtained the budget to actual expenditures report as of January 31, 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,

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 guestioned 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

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.

Wing 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.

Seholans	hic Eigi	oility - 25	0% of Cur	rent Feder	al Pove	riv Guidelines		
Persons in Family/Household	Yearly	Income	Monthl	y Income	Bi-We	ekly Income	w	eekly 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.

- » 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.

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

ANGLES ACADEMY	Site Code:	674001 Questioned Costs
I. Tuition and Fees for Scholarship Students		(Overpayments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance	with Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and paid students were less than amounts charged to scholarship students. While we report no questioned cost is reported within this schedule. The Department may wish impacts to the program as a result of these exceptions.	these as 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 Protransactions was selected for the procedures in accordance with Schedule A.	ogram. A sample of	
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-of 31, 2017.	off date of January	
Results:		
The school expended 47% of their budget according to the schedule provided. category was included on the schedule.	No reserve budget	
Exception noted because expenditures, as of January 31, 2017, were less than 5 amount.	0% of the budgeted	
B.2) Enrichment		
Scope and Selection:		\$
We reviewed salaries for key personnel to determine whether the salaries have in greater.	ncreased by 15% or	
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		(Overpayments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have an for the year.	y new scholarship students	_
2. Dual Eurollment		\$ -
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dually and one of the schools participating in the SSEEP for the first three coulisted for this school.		
Results:		
No exceptions noted.		th.
		\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have an for the year.	y new scholarship students	
for the year.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special Scholarship for Educational Excellence Program.	l education tuition through the	<u>\$_</u>
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

ANNUNCIATION SCHOOL Site Code:	506002 Questioned Costs (Overpayments)
I. Tuition and Fees for Scholarship Students	(Over payments)
Scope and Selection	
Λ sample of 5 non-scholarship students was selected for procedures in accordance with Schedule Λ .	
Exceptions, if 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
III. Payment Verification (Attendance and Residency)		Questioned Costs (Overpayments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures in accor	rdance with Schedule A.	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students id potentially dually enrolled.	dentified by the LDE as	
IV. Income Eligibility		\$ -
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures in according	rdance with Schedule A.	
Results:		
No exceptions noted.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special through the Scholarship for Educational Excellence Program.	education tuition	<u> -</u>
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

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.

\$

ASCENSION CHRISTIAN SCHOOL	Site Code:	933002 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have an for the year.	y new scholarship students	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any student potentially dually enrolled.	s identified by the LDE as	
		\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have an	y new scholarship students	
for the year.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receiv through the Scholarship for Educational Excellence Program.	e special education tuition	\$
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		(a t = x p = y = mesy
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accord	dance with Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and students were less than amounts charged to scholarship students. While we run o questioned cost is reported within this schedule. The Department may impacts to the program as a result of these exceptions.	report these as 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	e Program.	
A sample of transactions was selected for the procedures in accordance with	Schedule A.	
Results:		
No exceptions noted.		Ф
B.1) Budget - Actual Expenditures		\$ -
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with 31, 2017.	a cut-off date of January	
Results:		
The school expended 41% of their budget according to the schedule proving category was included on the schedule.	ided. No reserve budget	
Exception noted because expenditures, as of January 31, 2017, were less to amount.	han 50% of the budgeted	٨
B.2) Enrichment		\$
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries is greater.	have increased by 15% or	
Results:	v	

No exceptions noted.

ASCENSION DIOCESAN REGIONAL HIGH SCHOOL	She Code:	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 sch year.	nolarship students for the	o.
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students is potentially dually enrolled.	dentified by the LDE as	
		\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new sch year.	nolarship students for the	
		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special ec Scholarship for Educational Excellence Program.	lucation tuition through the	<u> </u>
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.

ASCENSION OF OUR LORD SCHOOL	Site Code:	Questione	506007 ed Costs syments)
III. Payment Verification (Attendance and Residency)		(о усгра	y mones,
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in according	rdance with Schedule A.		
Results:			
No exceptions noted.		Ф	
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students potentially dually enrolled.	identified by the LDE as		
		\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in according	rdance with Schedule A.		
Results:			
No exceptions noted.		er.	
X7.G		\$	-
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special edu Scholarship for Educational Excellence Program.	acation tuition through the	c r	
		\$	
Total Overpayment Identified Through These Procedures:		\$	5 <u>,773.16</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	5,773.16

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

973001
872001

I. Tuition and Fees for Scholarship Students

Questioned Costs (Overpayments)

\$

\$

35.71

Scope and Selection

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

Exceptions, if 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.

Regulte

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

\$

BISHOP MCMANUS ACADEMY	Site Code:	872001 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(O tot pay monto)
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new year.	scholarship students for the	
2. Dual Enrollment		\$ -
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dually and one of the schools participating in the SSEEP for the first three 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 Scholarship for Educational Excellence Program.	education tuition through the	\$
Total Overpayment Identified Through These Procedures:		<u>\$ 35.71</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 35.71</u>

\$

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.

BRIGHTER HORIZON SCHOOL OF BATON ROUGE	Site Code:	907001 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordance w	vith Schedule A.	
Results:		
No exceptions noted.		•
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students identified potentially dually enrolled.	d by the LDE as	
		\$ -
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordance w	ith Schedule A.	
Results:		
No exceptions noted.		ď
V. Special Education Tuition		\$ -
The procedure was not applicable as the school did not receive special education to Scholarship for Educational Excellence Program.	uition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$ 231.82</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 231.82</u>

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

CATHOLIC ELEMENTARY SCHOOL OF POINTE COUPEE Site Code: 502033 **Ouestioned Costs** (Overpayments) I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if 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.

CATHOLIC ELEMENTARY SCHOOL OF POINTE COUPEE	Site Code:		502033
		Questioned (Overpay)	
III. Payment Verification (Attendance and Residency)		(Over pay)	nents)
1. Residency and Attendance			
The procedure was not applicable as the school did not have any new s year.	scholarship students for the		
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students is potentially dually enrolled.	dentified by the LDE as		
		\$	-
IV. Income Eligibility			
The procedure was not applicable as the school did not have any new s	scholarship students for the		
year.		\$	-
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special ed Scholarship for Educational Excellence Program.	ducation tuition through the	\$	_
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		(Over payments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance wi	ith Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and paid by students were less than amounts charged to scholarship students. While we report the no questioned cost is reported within this schedule. The Department may wish to impacts to the program as a result of these exceptions.	ese as 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	m.	
A sample of transactions was selected for the procedures in accordance with Schedul	e A.	
Results:		
No exceptions noted.		dr.
B.1) Budget – Actual Expenditures		\$
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-of 31, 2017.	f date of January	
Results:		
The school expended 54% of their budget according to the schedule provided. No category was included on the schedule.	lo reserve budget	
No exceptions noted.		•
B.2) Enrichment		\$
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries have incogreater.	reased by 15% or	
Results:		

No exceptions noted.

III. Payment Verification (Attendance and Residency)	Site Code:	502003 Questioned Costs (Overpayments)
III. Fayment vermeation (Attendance and residency)		
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new scholarship s year.	students for the	•
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students identified by potentially dually enrolled.	by the LDE as	
		\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new scholarship s year.	students for the	
		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education tuit Scholarship for Educational Excellence Program.	tion through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$</u>
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.

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 a Schedule A.	accordance with	
Results:		
No exceptions noted.		
4 7 17 11		\$
2. Dual Enrollment		
Procedure was not applicable as the school did not have any students identi	ified by the LDE	
as potentially dually enrolled.		\$
		Ψ
IV. Income Eligibility		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures in a Schodule A.	accordance with	
Results:		
No exceptions noted.		
· · · · · · · · · · · · · · · · · · ·		\$
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special e	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.

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

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.

ECOLE BILINGUE DE LA NOUVELLE-ORLEANS	Site Code:	994001 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(Over payments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new sch year.	holarship students for the	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students identifias potentially dually enrolled.	fied by the LDE	\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new sch	holarship students for the	
year.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special edu Scholarship for Educational Excellence Program.	cation tuition through the	\$ -
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.

EMMANUEL	SEVENTH DAY ADVENTIST SCHOOL	Site Code:	-	669001 ned Costs
III. Payment V	erification (Attendance and Residency)		(Overp	payments)
1. Resid	ency and Attendance			
Scope and	Selection:			
A sample Schedule A	of 5 new scholarship students was selected for procedures A.	in accordance with		
Results:				
A total of	exception noted.		\$	960.00
2. Dual	Enrollment			
Scope and	d Selection:			
school an	of students that were identified by LDE as potentially d one of the schools participating in the SSEEP for t 1 student listed for this school.			
Results:				
A total of	exception noted.		\$	960.00
IV. Income Eli	gibility			
Scope and	Selection:			
A sample Schedule (of 5 new scholarship students was selected for procedures A.	in accordance with		
Results:				
No except	ions noted.		\$	-
V. Special Edu	cation Tuition			
	dure was not applicable as the school did not receive special p for Educational Excellence Program.	education tuition through the	<u>\$</u>	<u>-</u>
Total Ove	payment 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.

GARDERE COMMUNITY CHRISTIAN SCHOOL	Site Code:	Questioned	
III. Payment Verification (Attendance and Residency)		(Overpay	ments)
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students were selected for procedures in accor-	rdance with Schedule A.		
Results:			
No exceptions noted.		_	
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students ide potentially dually enrolled.	entified by the LDE as		
•		\$	-
IV. Income Eligibility			,
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in accor-	dance with Schedule A.		
Results:			
No exceptions noted.		c	
V. Special Education Tuition		\$	-
•			
The procedure was not applicable as the school did not receive special educational Excellence Program.	cation tuition through the	\$	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	
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
I. Tuition and Fees for Scholarship Students		(Overpayments)
Scope and Selection		
A sample of 5 non-scholarship student was selected for procedures in accordance	ce with Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and p students were less than amounts charged to scholarship students. While we repond questioned cost is reported within this schedule. The Department may we impacts to the program as a result of these exceptions.	ort these as 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 P	rogram.	
A sample of transactions was selected for the procedures in accordance with Sc	hedule A.	
Results:		
From a sample of expenditures tested, we noted transactions that either documentation or were not for educational purpose. Exceptions noted.	r lacked supporting	n 15.00
B.1) Budget – Actual Expenditures		\$ 15.66
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a 31, 2017.	cut-off date of January	
Results:		
The school expended 50% of their budget according to the schedule provid category was included on the schedule.	led. No reserve budget	
No exceptions noted.		•
B.2) Enrichment		\$ -
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries hav greater.	e increased by 15% or	
Results:		

No exceptions noted.

GOOD SHEPHERD NATIVITY MISSION	Site Code:	506157 Ouestioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 4 new scholarship students was selected for procedures in accordar	nce with Schedule A.	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students identi	fied 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 accord A.	dance with Schedule	
Results:		
No exceptions noted.		
		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special educat Scholarship for Educational Excellence Program.	ion tuition through the	\$
Total Overpayment Identified Through These Procedures:		<u>\$ 15.66</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 15.66</u>

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 Λ .

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.

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 ac	cordance with Schedule A.	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students ident potentially dually enrolled.	tified by the LDE as	\$ -
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in acc	cordance 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 a A.	accordance with Schedule	
Results:		
No exceptions noted.		<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u> </u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

\$

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

HOLY FAMILY SCHOOL	Site Code:	50200: Questioned Cost (Overpayment:	ts
I. Tuition and Fees for Scholarship Students		(- · - · F - · J - · · · · · ·	-,
Scope and Selection			
A sample of 5 non-scholarship students was selected for procedures in accordance with S	chedule A.		
Exceptions, if any, included differences where tuition and fees charged to and paid by not students were less than amounts charged to scholarship students. While we report these a no questioned cost is reported within this schedule. The Department may wish to furtimpacts to the program as a result of these exceptions.	s exceptions,		
Results:			
No exceptions noted.		Φ.	
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 documentation or were not for educational purpose. Exceptions noted.	supporting	ď	0.0
B.1) Budget – Actual Expenditures		\$	0.23
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a cut-off da 31, 2017.	te of January		
Results:			
The school expended 38% of their budget according to the schedule provided. No recategory was included on the schedule.	eserve budget		
Exception noted because expenditures, as of January 31, 2017, were less than 50% of the budgeted amount.	e		
B.2) Enrichment		\$	-
Scope and Selection:			
We reviewed salaries for key personnel to determine whether the salaries have increase greater.	ed by 15% or		
Results:			

No exceptions noted.

HOLY FAMILY SCHOOL Site Code:	502005 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)	(Overpayments)
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.	th.
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.

HO	LY 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.	<u>\$ -</u>
	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.

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

Results:

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 year.	v scholarship students for the	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students ide potentially dually enrolled.	entified by the LDE as	\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new year.	w scholarship students for the	
you.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special Scholarship for Educational Excellence Program.	education tuition through the	\$
Total Overpayment Identified Through These Procedures:		\$
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

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.

HOLY ROSARY HIGH SCHOOL	Site Code:	50616 Questioned Costs (Overpayments)	
III. Payment Verification (Attendance and Residency)			
1. Residency and Attendance			
Scope and Selection:			
$\boldsymbol{\Lambda}$ 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 a potentially dually enrolled.	the LDE as		
		\$	
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.		d h	
X7.0		\$	
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special education Scholarship for Educational Excellence Program.	tuition through the	\$	_
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
I. Tuition and Fees for Scholarship Students		(Overpayments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance w	rith Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and paid be students were less than amounts charged to scholarship students. While we report the no questioned cost is reported within this schedule. The Department may wish to impacts to the program as a result of these exceptions.	ese as exceptions,	
Results:		
No exceptions noted.		dr.
II. Use of Funds		\$
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided an allocation of its general operating expenditures to the Progra	ım.	
A sample of transactions was selected for the procedures in accordance with Schedu	le A.	
Results:		
No exceptions noted.		Ф
B.1) Budget - Actual Expenditures		\$
Scope and Selection:		
Λ budget to actual expenditures schedule was provided by the school with a cut-o 31, 2017.	ff date of January	
Results:		
The school expended 44% of their budget according to the schedule provided. No category was included on the schedule.	No reserve budget	
Exception noted because expenditures, as of January 31, 2017, were less than 50% budgeted amount.	of the	
D 2) Port Lorent		\$
B.2) Enrichment		
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries had 15% or greater.	ave increased by	
Results:		

No exceptions noted.

HOSANNA CHRISTIAN ACADEMY	Site Code:	702001 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(Over payments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 14 new scholarship students was selected for proceed Schedule A.	edures in accordance with	
Results:		
No exceptions noted.		Φ
2. Dual Enrollment		\$ -
Scope and Selection:		
Per a list of students that were identified by LDE as potentially eschool and one of the schools participating in the SSEEP for 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 proceed Schedule A.	edures in accordance with	
Results:		
No exceptions noted.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive	e special education tuition	
through the Scholarship for Educational Excellence Program.		<u>\$</u>
Total Overpayment Identified Through These Procedures:		\$
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u> -

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.

\$

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 s year.	scholarship students for the	
2. Dual Enrollment		\$ -
Procedure was no applicable as the school did not have any students identification potentially dually enrolled.	fied by the LDE as	\$ -
IV. Income Eligibility		Ψ
The procedure was not applicable as the school did not have any new syear.	scholarship students for the	
year.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special ed Scholarship for Educational Excellence Program.	ducation tuition through the	\$
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$

KIDZ VIEW LEARNING ACADEMY	Site Code:	•	519001 ned Costs payments)
I. Tuition and Fees for Scholarship Students		(0.01)	,,
The procedure was not applicable as the school did not have any non-scholar year.	ship students for the		
		\$	-
II. Use of Funds			
A) Verification of Educational Purpose			
Scope and Selections:			
The school provided an allocation of its general operating expenditures to the Pro-	ogram.		
A sample of transactions was selected for the procedures in accordance with Scho	edule A.		
Results:			
From a sample of expenditures tested, we noted transactions that either documentation or were not for educational purpose. Exceptions noted.	lacked supporting	ø.	442.40
B.1) Budget – Actual Expenditures		\$	443.49
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a α 31, 2017.	at-off date of January		
Results:			
The school expended 41% of their budget according to the schedule provided category was included on the schedule.	d. No reserve budget		
Exceptions noted because expenditures, as of January 31, 2017, were less than the budgeted amount.	1 50% of		
B.2) Enrichment		\$	-
Scope and Selection:			
We reviewed salaries for key personnel to determine whether the salaries have greater.	increased by 15% or		
Results:			
No exceptions noted.		\$	_

KIDZ VIEW LEARNING ACADEMY	Site Code;	Question (Overpa	519001 ed Costs ayments)
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 for the year.	scholarship students	\$	_
2. Dual Enrollment			
Scope and Selection:			
Per a list of students that were identified by LDE as potentially dually enroll and one of the schools participating in the SSEEP for the first three count dates 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 for the year.	scholarship students		
		\$	-
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special educa Scholarship for Educational Excellence Program.	ntion tuition through the	\$	
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 CHRISTIAN ACADEMY	Site Code:	927001 Questioned Costs (Overpayments)
I. Tuition and Fees for Scholarship Students		(Over payments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance w	vith Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and paid to students were less than amounts charged to scholarship students. While we report the no questioned cost is reported within this schedule. The Department may wish to impacts to the program as a result of these exceptions.	nese as 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 Progra	am.	
A sample of transactions was selected for the procedures in accordance with Schedu		
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-cut-cut-cut-cut-cut-cut-cut-cut-cut-	off date of January	
Results:		
The school expended 58% of their budget according to the schedule provided. It category was included on the schedule.	No reserve budget	
No exceptions noted.		
B.2) Enrichment		\$
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries have incgreater.	creased by 15% or	
Results:		

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

LIFE	OF CHRIST CHRISTIAN ACADEMY	ite Code:	927001
III. Pa	ayment Verification (Attendance and Residency)		Questioned Costs (Overpayments)
1	1. Residency and Attendance		
S	Scope and Selection"		
A	A sample of 3 new scholarship students was selected for procedures in accordance with Sch	hedule A.	
F	Results:		
N	No exceptions noted.		đi.
2	2. Dual Enrollment		\$ -
	Procedure was not applicable as the school did not have any students identified by the potentially dually enrolled.	LDE as	
			\$ -
IV. In	ncome Eligibility		
S	Scope and Selection"		
A	A sample of 3 new scholarship students was selected for procedures in accordance with Sch	hedule A.	
F	Results:		
1	No exceptions noted.		đ.
V. Sn	pecial Education Tuition		\$ -
-	The procedure was not applicable as the school did not receive special education tuition	through the	
	Scholarship for Educational Excellence Program.	unough the	\$
3	Total Overpayment Identified Through These Procedures:		<u>\$</u>
Ŋ	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.

\$

LIG	HT CITY CHRISTIAN ACADEMY Site Code:	989001 Ouestioned Costs
ш.	Payment Verification (Attendance and Residency)	(Overpayments)
	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. S	pecial 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:	<u>\$ 43.51</u>

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.

\$

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 ne year.	w scholarship students for the	¢.
2. Dual Enrollment		\$ -
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dua and one of the schools participating in the SSEEP for the first the students listed for this school.		
Results:		
No exceptions noted.		\$ -
		.
IV. Income Eligibility		
The procedure was not applicable as the school did not have any ne year,	ew scholarship students for the	
, o.a.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spec Scholarship for Educational Excellence Program.	cial education tuition through the	\$
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.

\$

MARTIN LUTHER KING JR. CHRISTIAN ACADEMY	Site Code:	704001 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proceed Schedule A.	edures in accordance with	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$
Procedure was not applicable as the school did not have any students ide potentially dually enrolled.	ntified by the LDE as	d h
IV. Income Eligibility		\$ -
Scope and Selection:		
A sample of 5 new scholarship students was selected for proc Schedule A.	edures in accordance with	
Results:		
No exceptions noted.		\$
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special Scholarship for Educational Excellence Program.	education tuition through the	\$ -
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:

 Λ 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.

\$

\$

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 year.	scholarship students for the	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students ident potentially dually enrolled.	tified by the LDE as	\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new year.	scholarship students for the	
year.		\$
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special ed Scholarship for Educational Excellence Program.	ducation tuition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		\$
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>s</u>

\$

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

Site Code: MCMILLIAN'S FIRST STEPS CCDC 621001 **Ouestioned 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.

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 a	accordance with Schedule A.	
Results:		
No exceptions noted.		Φ.
2. Dual Enrollment		\$ -
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dually and one of the schools participating in the SSEEP for the first three coulisted for this school.	enrolled in a public school ant dates, there was 1 student	
Results:		
No exception noted.		dr.
		\$
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.		ď
NI Constitution of the		\$
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special Scholarship for Educational Excellence Program.	I education tuition through the	\$
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

(Overpayments)

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

MOST BLESSED SACRAMENT SCHOOL Site Code: 502008 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 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.

\$

MOST BLESSED SACRAMENT SCHOOL	Site Code:	502008 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new sch year.	nolarship students for the	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students is potentially dually enrolled.	dentified by the LDE as	
		\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new sch year.	holarship students for the	
		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special ed Scholarship for Educational Excellence Program.	ducation tuition through the	\$
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

Site Code: 897001 NEW ORLEANS ADVENTIST ACADEMY **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.

NEW ORLEANS ADVENTIST ACADEMY	Site Code:	897001 Ouestioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
•		
1. Residency and Attendance		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures in accord	dance with Schedule A.	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students potentially dually enrolled.	identified by the LDE as	
		\$ -
IV. Income Eligibility		
Scope and Selection:		•
A sample of 1 new scholarship student was selected for procedures in accor-	dance with Schedule A.	
Results:		
No exceptions noted.		•
		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special educational Excellence Program.	ucation tuition through the	<u> </u>
Total Overpayment Identified Through These Procedures:		<u>\$ 425.92</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 425.92</u>

\$

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.

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 year.	scholarship students for the	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students identification potentially dually enrolled.	tified by the LDE as	\$ -
TV 1		Ψ .
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new year.	scholarship students for the	
V. Special Education Tuition		\$
The procedure was not applicable as the school did not receive special e Scholarship for Educational Excellence Program.	ducation tuition through the	\$
Total Overpayment Identified Through These Procedures:		\$
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$

\$

REDEMPTORIST DIOCESAN REGIONAL ELEMENTARY SCHOOL Site Code:	502021 Questioned Costs (Overpayments)
I. Tuition and Fees for Scholarship Students	(1 3)
Scope and Selection	
A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule Λ .	
Exceptions, if 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.	d)
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.	Φ.
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.	

REDEMPTORIST DIOCESAN REGIONAL ELEMENTARY SCHOOL Site Co	de: 502021 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)	(Over payments)
1. Residency and Attendance	
Scope and Selection:	
A sample of 5 new scholarship students were selected for procedures in accordance with Schede A.	ule
Results:	
No exceptions noted.	ø
2. Dual Enrollment	\$ -
Per a list of students that were identified by LDE as potentially dually enrolled in a public scho and one of the schools participating in the SSEEP for the first three count dates, there was students listed for this school.	
Results:	
A total of 1 exception noted.	Ф 1 404 D3
IV. Income Eligibility	\$ 1,484.83
Scope and Selection:	
A sample of 5 new scholarship students were selected for procedures in accordance with Schede A.	ule
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 Schedul	ia A
Results:	e A.
	¢
No exceptions noted. Total Overpayment Identified Through These Procedures:	\$
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$ 1,484.83</u>

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.

\$

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 A.	in accordance with Schedule	
Results:		
No exceptions noted.		th.
2. Dual Enrollment		\$ -
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dual and one of the schools participating in the SSEEP for the first three collisted 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	n accordance with Schedule A.	
Results:		
No exceptions noted.		¢
V. Special Education Tuition		\$ -
The procedure was not applicable as the school did not receive spec Scholarship for Educational Excellence Program.	ial education tuition through the	\$
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

Site Code: 988001 RIVERDALE CHRISTIAN ACADEMY Questioned Costs (Overpayments) I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if 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.

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

Results:

RIVERDALE CHRISTIAN ACADEMY III. Payment Verification (Attendance and Residency)	Site Code:	988001 Questioned Costs (Overpayments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedures Λ .	in accordance with Schedule	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$ -
Per a list of students that were identified by LDE as potentially dual and one of the schools participating in the SSEEP for the first th 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	1 accordance with Schedule A.	
Results:		
No exceptions noted.		\$ -
V. Special Education Tuition		•
The procedure was not applicable as the school did not receive spec Scholarship for Educational Excellence Program.	ial education tuition through the	<u>\$</u>
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.

III. Payment Verification (Attendance and Residency)	Site Code:	652001 Questioned Costs (Overpayments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have any year.	new scholarship students for the	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students potentially dually enrolled.	identified by the LDE as	
		\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any year.	new scholarship students for the	
,		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spec Scholarship for Educational Excellence Program.	cial education tuition through the	\$ -
Total Overpayment Identified Through These Procedures:		<u>\$</u>
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.

ST. ALPHONSUS CATHOLIC SCHOOL – BATON ROUGE Site Code: III. Payment Verification (Attendance and Residency)	502017 Questioned Costs (Overpayments)
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.	<u>\$</u>
Total Overpayment Identified Through These Procedures:	<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$</u>

\$

ST. ALPHONSUS SCHOOL – NEW ORLEANS	Site Code:	Questione (Overna	506055 ed Costs syments)
I. Tuition and Fees for Scholarship Students		(O) to pu	.j menesj
Scope and Selection			
A sample of 5 non-scholarship students was selected for procedures in accordance	ce with Schedule A.		
Exceptions, if any, included differences where tuition and fees charged to and pa students were less than amounts charged to scholarship students. While we report no questioned cost is reported within this schedule. The Department may wis impacts to the program as a result of these exceptions.	rt these as 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 Pro-	ogram.		
A sample of transactions was selected for the procedures in accordance with Sch	edule A.		
Results:			
From a sample of expenditures tested, we noted transactions that either documentation or were not for educational purpose. Exceptions noted.	lacked supporting	ď	114.45
B.1) Budget – Actual Expenditures		\$	114.43
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a c 31, 2017.	ut-off date of January		
Results:			
The school expended 58% of their budget according to the schedule provided used for any unusual or unexpected expenses.	l. Reserve category is		
No exceptions noted.			
B.2) Enrichment		\$	•
Scope and Selection:			
We reviewed salaries for key personnel to determine whether the salaries have greater.	e increased by 15% or		
Results:			
No exceptions noted.			

ST, ALPHONSUS SCHOOL – NEW ORLEANS	Site Code:	Questioned (Overpay	
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 potentially dually enrolled.	by the LDE as		
		\$	-
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.		¢	
XV. G C. L. D. L C L C. L. C L L C L.		\$	-
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special education Scholarship for Educational Excellence Program.	tuition through the	\$	
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:	Questioned C	
I. Tuition and Fees for Scholarship Students		(Overpayme	ents)
Scope and Selection			
A sample of 5 non-scholarship students was selected for procedures in accord	dance with Schedule A.		
Exceptions, if any, included differences where tuition and fees charged to an students were less than amounts charged to scholarship students. While we run o questioned cost is reported within this schedule. The Department may impacts to the program as a result of these exceptions.	report these as 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	e 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 eit documentation or were not for educational purpose. Exceptions noted.	her lacked supporting	¢	13.43
B.1) Budget – Actual Expenditures		\$	13.43
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with 31, 2017.	a cut-off date of January		
Results:			
The school expended 13% of their budget according to the schedule proventegory was included on the schedule.	vided. No reserve budget		
Exception noted because expenditures, as of January 31, 2017, were less that amount.	han 50% of the budgeted	•	
B.2) Enrichment		\$	-
Scope and Selection:			
We reviewed salaries for key personnel to determine whether the salaries is greater.	have increased by 15% or		
Results:			

No exceptions noted.

ST.	ANDREW THE APOSTLE SCHOOL Site Code:	506056 Questioned Costs
		(Overpayments)
Ш.	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.	
	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:	<u>\$ 13.43</u>
	Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$ 13.43</u>

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.

\$

	ite 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 studen year.		
2. Dual Enrollment	;	-
Procedure was not applicable as the school did not have any students identified by the l potentially dually enrolled.		\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new scholarship studen	nts for the	
year.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education tuition the Scholarship for Educational Excellence Program.		\$ <u>-</u>
Total Overpayment Identified Through These Procedures:		<u>\$ 22.62</u>
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.

ST. BENEDICT THE MOOR SCHOOL	Site Code:	506159 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(Over payments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in a	ccordance with Schedule A.	
Results:		
No exceptions noted.		•
2. Dual Enrollment		\$
Procedure was not applicable as the school did not have any students potentially dually enrolled.	s identified by the LDE as	
IV. Income Eligibility		\$
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in a	accordance with Schedule A.	
Results:		
No exceptions noted.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special Scholarship for Educational Excellence Program.	education tuition through the	\$
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.

ST. CHARLES CATHOLIC HIGH SCHOOL III. Payment Verification (Attendance and Residency)	Site Code:	50 Questioned Co (Overpayme	
1. Residency and Attendance			
Scope and Selection:			
A sample of 1 new scholarship student was selected for procedures in accorda	unce with Schedule A.		
Results:			
No exceptions noted. 2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students identification potentially dually enrolled.	ntified by the LDE as	\$	_
IV. Income Eligibility		•	
Scope and Selection:			
A sample of 1 new scholarship student was selected for procedures in accorda	ance with Schedule A.		
Results:			
No exceptions noted.		\$	_
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special educ Scholarship for Educational Excellence Program.	eation tuition through the	\$	
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.

ST. DOMINIC SCHOOL III. Payment Verification (Attendance and Residency)	Site Code:	5 Questioned ((Overpaym	
13. I ay ment verification (Attendance and Residency)			
1. Residency and Attendance			
The procedure was not applicable as the school did not have any ne year.	w scholarship students for the		
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any student potentially dually enrolled.	ts identified by the LDE as	\$	-
IV. Income Eligibility			
The procedure was not applicable as the school did not have any ne year.	w scholarship students for the		
you.		\$	-
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special Scholarship for Educational Excellence Program.	I education tuition through the	\$	
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
1. Tuition and Fees for Scholarship Students		(Overpayments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance with	h Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and paid by students were less than amounts charged to scholarship students. While we report the no questioned cost is reported within this schedule. The Department may wish to impacts to the program as a result of these exceptions.	se as exceptions,	
Results:		
No exceptions noted.		\$ -
1I. Use of Funds		
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided an allocation of its general operating expenditures to the Program	1.	
A sample of transactions was selected for the procedures in accordance with Schedule	: A.	
Results:		
No exceptions noted.		rh.
B.1) Budget – Actual Expenditures		\$
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-off 31, 2017.	date of January	
Results:		
The school expended 58% of their budget according to the schedule provided. No category was included on the schedule.	reserve budget	
No exceptions noted.		•
B.2) Enrichment		\$
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries have incregreater.	eased by 15% or	
Results:		

No exceptions noted.

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 accorda	ance with Schedule A.	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$
Procedure was not applicable as the school did not have any students ider potentially dually enrolled.	ntified by the LDE as	
potentiany duany enfoned.		\$
IV. Income Eligibility		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures in accorda	ance with Schedule A.	
Results:		
No exceptions noted.		
		\$
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special educ Scholarship for Educational Excellence Program.	eation tuition through the	\$
Total Overpayment Identified Through These Procedures:		\$
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$

(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

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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.

ST. FRANCIS XAVIER CATHOLIC SCHOOL	Site Code:	Onest	502019 ioned Costs
III. Payment Verification (Attendance and Residency			erpayments)
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students were selected for pro	cedures in accordance with Schedule A.		
Results:			
A total of 1 exception noted.		ds.	1 100 70
2. Dual Enrollment		\$	1,102.50
Scope and Selection			
Per a list of students that were identified by LDE as potenti and one of the schools participating in the SSEEP for the firs listed for this school.			
Results:			
No exceptions noted.		\$	
IV. Income Eligibility		J	•
Scope and Selection:			
A sample of 5 new scholarship students was selected for pro-	cedures 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 reconsciously for Educational Excellence Program.	vive special education tuition through the	<u>\$</u>	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	2,214.88
Maximum Overpayment Adjusted for Duplicate Overpayme	nts:	\$	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.

ST. JEAN VIANNEY SCHOOL	Site Code:	502040 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(o terpaj mena)
1. Residency and Attendance		
Scope and Selection:		
A sample of 3 new scholarship students was selected for pro	cedures in accordance with Schedule A.	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$
Procedure was not applicable as the school did not have a potentially dually enrolled.	any students identified by the LDE as	
		\$
IV. Income Eligibility		
Scope and Selection:		
Λ sample of 3 new scholarship students was selected for pro	cedures in accordance with Schedule A.	
Results:		
No exceptions noted.		.
		\$
V. Special Education Tuition		
The procedure was not applicable as the school did not rec Scholarship for Educational Excellence Program.	eive special education tuition through the	\$ -
Total Overpayment Identified Through These Procedures:		\$
Maximum Overpayment Adjusted for Duplicate Overpayme	nts:	<u>s</u> -

\$

ST. JOAN OF ARC SCHOOL - LAPLACE	Site Code:	506080 Questioned Costs
I. Tuition and Fees for Scholarship Students		(Overpayments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in acco	ordance with Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to a students were less than amounts charged to scholarship students. While we no questioned cost is reported within this schedule. The Department ma impacts to the program as a result of these exceptions.	e report these as 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	the Program.	
A sample of transactions was selected for the procedures in accordance with	h Schedule A.	
Results:		
From a sample of expenditures tested, we noted transactions that e documentation or were not for educational purpose. Exceptions noted.	either lacked supporting	4 222.90
B.1) Budget – Actual Expenditures		\$ 223.89
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school wit 31, 2017.	th a cut-off date of January	
Results:		
The school expended 50% of their budget according to the schedule precategory was included on the schedule.	rovided. No reserve budget	
No exceptions noted.		
B.2) Enrichment		\$ -
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries greater.	s have increased by 15% or	
Results:		
No exceptions noted.		

ST. JOAN OF ARC SCHOOL - LAPLACE	Site Code:	506 Questioned Co (Overpayme)	
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 accord	dance with Schedule A.		
Results:			
No exceptions noted.		•	
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students ide potentially dually enrolled.	ntified by the LDE as	ď.	
IV. Income Eligibility		\$	-
Scope and Selection:			
A sample of 4 new scholarship students was selected for procedures in accord	dance with Schedule A.		
Results:			
No exceptions noted.		\$	_
V. Special Education Tuition		*	
The procedure was not applicable as the school did not receive special educational Excellence Program.	cation tuition through the	\$	
Total Overpayment Identified Through These Procedures:		\$2	223.89
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u> 2	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 **Ouestioned Costs** (Overpayments) I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if 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.

ST. JOAN OF ARC SCHOOL – NEW ORLEANS	Site Code:	•	506079 ioned Costs rpayments)
III. Payment Verification (Attendance and Residency)		(0,0	. pay money
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.		•	1.500.10
2. Dual Enrollment		\$	1,500.19
Scope and Selection			
Per a list of students that were identified by LDE as potentially dual and one of the schools participating in the SSEEP for the first three collisted 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		Φ	-
The procedure was not applicable as the school did not receive spec Scholarship for Educational Excellence Program.	ial education tuition through the	\$	-
Total Overpayment Identified Through These Procedures:		<u>\$</u>	3,000.38
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	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.

5

П. 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.

ST. JOHN ELEMENTARY SCHOOL	Site Code:	502023 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(o , or pay monto)
1. Residency and Attendance		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures in account	ordance with Schedule A.	
Results:		
No exceptions noted.		•
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students in potentially dually enrolled.	identified by the LDE as	
		\$ -
IV. Income Eligibility		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures in account	ordance with Schedule A.	
Results:		
No exceptions noted.		
		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special e Scholarship for Educational Excellence Program.	ducation tuition through the	\$
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.

ST. JOHN HIGH SCHOOL	Site Code:		502024 ioned Costs erpayments)
III. Payment Verification (Attendance and Residency)		(010	i payments)
1. Residency and Attendance			
Scope and Selection:			
A sample of 3 new scholarship students was selected for procedu	ires in accordance with Schedule A.		
Results:			
A total of 1 exception noted.			
2. Dual Enrollment		\$	1,986.25
Scope and Selection			
Per a list of students that were identified by LDE as potentially and one of the schools participating in the SSEEP for the first th listed for this school.			
Results:			
No exceptions noted.		\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 3 new scholarship students was selected for procedu	ires 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 Scholarship for Educational Excellence Program.	special education tuition through the	\$	
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 Λ .

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.

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.		o
2. Dual Enrollment		\$ -
Scope and Selection		
Per a list of students that were identified by LDE as potentially dually and one of the schools participating in the SSEEP for the first three collisted 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.		m.
		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special Scholarship for Educational Excellence Program.	al education tuition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		\$
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>s</u>

\$

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

ST. JOHN PRIMARY SCHOOL	Site Code:	502046 Questioned Costs
I. Tuition and Fees for Scholarship Students		(Overpayments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance with	Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and paid by a students were less than amounts charged to scholarship students. While we report these no questioned cost is reported within this schedule. The Department may wish to f impacts to the program as a result of these exceptions.	e as 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 31, 2017.	date of January	
Results:		
The school expended 58% of their budget according to the schedule provided. No category was included on the schedule.	reserve budget	
No exceptions noted.		ø.
B.2) Enrichment		\$
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries have increagreater.	ased by 15% or	
Results:		

No exceptions noted.

ST. JOHN PRIMARY SCHOOL III. Payment Verification (Attendance and Residency)	Site Code:	502046 Questioned Costs (Overpayments)
1. Residency and Attendance		•
The procedure was not applicable as the school did not have any new scholarship s year.	students for the	
2. Dual Enrollment		\$ -
Scope and Selection		
Procedure was not applicable as the school did not have any students identified by potentially dually enrolled.	the LDE as	\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new scholarship s	students for the	
year.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education tuiti Scholarship for Educational Excellence Program.	ion through the	\$
Total Overpayment Identified Through These Procedures:		\$
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$

\$

ST. JOSEPH CATHOLIC SCHOOL	Site Code:	502025 Questioned Costs
I. Tuition and Fees for Scholarship Students		(Overpayments)
Scope and Selection		
The school did not have any students in the scholarship for educational exceprogram or receive any scholarship funds in the 2016-2017 school year.	ellence	
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 exc program or receive any scholarship funds in the 2016-2017 school year.	ellence	
Results:		
Procedures not applicable.		•
B.1) Budget – Actual Expenditures		\$ -
Scope and Selection:		
The school did not have any students in the scholarship for educational exc program or receive any scholarship funds in the 2016-2017 school year.	ellence	
Results:		
Procedures not applicable.		\$ -
B.2) Enrichment		
Scope and Selection:		
The school did not have any students in the scholarship for educational exc program or receive any scholarship funds in the 2016-2017 school year.	ellence	
Results:		
Procedures not applicable.		

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 edu or receive any scholarship funds in the 2016-2017 school year.	cational excellence program	\$ -
2. Dual Enrollment		.
The school did not have any students in the scholarship for edu- or receive any scholarship funds in the 2016-2017 school year.	cational excellence program	
IV. Income Eligibility		\$ -
The school did not have any students in the scholarship for edu or receive any scholarship funds in the 2016-2017 school year.	cational excellence program	
		\$ -
V. Special Education Tuition		
The school did not have any students in the scholarship for edu or receive any scholarship funds in the 2016-2017 school year.	cational excellence program	\$ -
Total Overpayment Identified Through These Procedures:		\$
Maximum Overpayment Adjusted for Duplicate Overpayments:	1	<u>\$</u>

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 Λ .

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.

ST. KATHARINE DREXEL PREPARATORY SCHOOL	Site Code:	506122
		Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(overpayments)
3. Residency and Attendance		
The procedure was not applicable as the school did not have any ryear.	new scholarship students for the	
4. Dual Enrollment		\$
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dua and one of the schools participating in the SSEEP for the first three collisted for this school.		
Results:		
No exception noted.		\$
IV. Income Eligibility		
The procedure was not applicable as the school did not have any i	new scholarship students for the	
year.		\$
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spec Scholarship for Educational Excellence Program.	cial education tuition through the	\$
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 Λ .

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.

ST.	LEO THE GREAT SCHOOL Site	Code: Questione	506087 ed Costs syments)
m.	Payment Verification (Attendance and Residency)	(0,0,0,	.j
	1. Residency and Attendance		
	Scope and Selection:		
	A sample of 5 new scholarship students were selected for procedures in accordance with Sched	edule A.	
	Results:		
	No exceptions noted.	d	
	2. Dual Enrollment	\$	••
	Scope and Selection:		
	Per a list of students that were identified by LDE as potentially dually enrolled in a public s and one of the schools participating in the SSEEP for the first three count dates, there students listed for this school.		
	Results:		
	A total of 1 exception noted.	\$	1,466.25
ıv.	Income Eligibility		
	Scope and Selection:		
	A sample of 5 new scholarship students was selected for procedures in accordance with Sched	dule A.	
	Results:		
	No exceptions noted.	\$	_
v. s	Special Education Tuition		
	The procedure was not applicable as the school did not receive special education tuition through Scholarship for Educational Excellence Program.	rough the	
	Total Overpayment Identified Through These Procedures:	\$	1,466.25
	Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$</u>	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.

ST. LOUIS KING OF FRANCE SCHOOL	Site Code:	502031 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have year.	-	•
2. Dual Enrollment	``	-
Scope and Selection:		
Per a list of students that were identified by LDE as potential and one of the schools participating in the SSEEP for the students listed for this school.		
Results:		
A total of 4 exceptions noted.	,	\$ 7,424.15
IV. Income Eligibility		ŕ
The procedure was not applicable as the school did not have	any new scholarship students for the	
year.	1	\$ -
V. Special Education Tuition		
A sample of 1 special education students was selected for proof A.	redures in accordance with Schedule	
Results:		
No exceptions noted.	1	\$
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:	Questioned C	
I. Tuition and Fees for Scholarship Students		(Overpaym	ents)
Scope and Selection			
A sample of 6 non-scholarship students was selected for procedures in according	ordance with Schedule A.		
Exceptions, if any, included differences where tuition and fees charged to ar students were less than amounts charged to scholarship students. While we no questioned cost is reported within this schedule. The Department may impacts to the program as a result of these exceptions.	report these as 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	he Program.		
A sample of transactions was selected for the procedures in accordance with	h Schedule A.		
Results:			
From a sample of expenditures tested, we noted transactions that ei documentation or were not for educational purpose. Exceptions noted.	ither lacked supporting	a r	0.12
B.1) Budget – Actual Expenditures		\$	9.12
Scope and Selection:			
Λ budget to actual expenditures schedule was provided by the school with 31, 2017.	h a cut-off date of January		
Results:			
The school expended 56% of their budget according to the schedule procategory was included on the schedule.	ovided. No reserve budget		
No exceptions noted.		Φ.	
B.2) Enrichment		\$	-
Scope and Selection:			
We reviewed salaries for key personnel to determine whether the salaries greater.	have increased by 15% or		
Results:			

No exceptions noted.

ST. MARY'S ACADEMY	Site Code:	Questioneo (Overpay	
III. Payment Verification (Attendance and Residency)		,	·
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedu	res in accordance with Schedule A.		
Results:			
No exceptions noted.		Ф	
2. Dual Enrollment		\$	-
Scope and Selection:			
Per a list of students that were identified by LDE as potentially and one of the schools participating in the SSEEP for the fir 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 procedu	res in accordance with Schedule A.		
Results:			
No exceptions noted.		\$	
V. Special Education Tuition			
The procedure was not applicable as the school did not receive Scholarship for Educational Excellence Program.	special education tuition through the	\$	
Total Overpayment Identified Through These Procedures:		\$	9.12
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	9.12

\$

ST. MARGARET MARY'S SCHOOL	Site Code:	506091 Questioned Costs
I. Tuition and Fees for Scholarship Students		(Overpayments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in acco	ordance with Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to a students were less than amounts charged to scholarship students. While we no questioned cost is reported within this schedule. The Department maimpacts to the program as a result of these exceptions.	report these as 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	he Program.	
A sample of transactions was selected for the procedures in accordance with	h Schedule A.	
Results:		
No exceptions noted.		do.
B.1) Budget – Actual Expenditures		\$
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school wit 31, 2017.	th a cut-off date of January	
Results:		
The school expended 50% of their budget according to the schedule pr category was included on the schedule.	rovided. No reserve budget	
No exceptions noted.		•
B.2) Enrichment		\$
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries greater.	s have increased by 15% or	
Results:		
No exceptions noted.		

ST. MARGARET MARY'S SCHOOL	Site Code:	506091 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedures in acco	ordance with Schedule A.	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students is potentially dually enrolled.	dentified by the LDE as	\$ -
IV. Income Eligibility		Ф -
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedures in according	ordance with Schedule A.	
Results:		
No exceptions noted.		
V. Special Education Tuition		\$ -
The procedure was not applicable as the school did not receive special ed Scholarship for Educational Excellence Program.	lucation tuition through the	\$
Total Overpayment Identified Through These Procedures:		<u>s</u>
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 Site Code: 502036 HIGH SCHOOL **Questioned Costs** (Overpayments) I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if 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:

HIGH	ICHAEL THE ARCHANGEL DIOCESAN REGIONAL SCHOOL	Site Code:	502036 Questioned Costs (Overpayments)
ш. Ра	yment Verification (Attendance and Residency)		
1.	Residency and Attendance		
	he procedure was not applicable as the school did not have any new scholarship ear.	students for the	•
2.	Dual Enrollment		\$ -
	rocedure was not applicable as the school did not have any students identified by DE as potentially dually enrolled.	the	\$ -
IV. In	come Eligibility		
	he procedure was not applicable as the school did not have any new scholarship	students for the	
у.	ear.		\$ -
V. Spe	ecial Education Tuition		
	he procedure was not applicable as the school did not receive special education tui cholarship for Educational Excellence Program.	ition through the	\$
T	otal Overpayment Identified Through These Procedures:		\$ 405.96
N	faximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 405.96</u>

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.

\$

ST. PAUL LUTHERAN SCHOOL	Site Code:	627001 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new year.	scholarship students for the	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any student potentially dually enrolled.	ts identified by the LDE as	\$ -
IV. Income Eligibility		.
The procedure was not applicable as the school did not have any new	s scholarship students for the	
year.	scholarship students for the	\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special Scholarship for Educational Excellence Program.	education tuition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		\$ 67.06
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u> 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:

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 year.	scholarship students for the	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any student potentially dually enrolled.	ts identified by the LDE as	\$ -
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 Scholarship for Educational Excellence Program.	education tuition through the	<u>\$</u> _
Total Overpayment Identified Through These Procedures:		<u>s</u>
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:

ST. PETER CLAVER SCHOOL	Site Code:	506105 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(Over payments)
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 LDE as potentially dually enrolled.	s identified by the	
		\$
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.		ds.
W.C. June at the W.		\$
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special Scholarship for Educational Excellence Program.	l education tuition through the	\$
Total Overpayment Identified Through These Procedures:		<u>s</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

\$

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

Site Code: ST. PETER SCHOOL - RESERVE 506104 **Ouestioned Costs** (Overpayments) I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if 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:

ST. PETER SCHOOL - RESERVE	Site Code:	Questione (Overna	506104 ed Costs ayments)
III. Payment Verification (Attendance and Residency)		(Over pa	iymenes)
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students were selected for procedures in accordance	ce 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 and one of the schools participating in the SSEEP for the first three count dates, the listed for this school.			
Results:			
No exceptions noted.		Ф	
IV. Income Eligikility		\$	-
IV. Income Eligibility Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in accordance	a with Schadula A		
Results:	e with Beliedthe A.		
No exceptions noted.			
no exceptions noted.		\$.	
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special education Scholarship for Educational Excellence Program.	n tuition through the	\$	_
Total Overpayment Identified Through These Procedures:		<u>\$</u>	13.87
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$	13.87

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

Site Code: ST. RITA SCHOOL - FOUNTAINBLEAU 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:

ST. RITA SCHOOL - FOUNTAINBLEAU Site Code:	506111 Ouestioned Costs
III. Payment Verification (Attendance and Residency)	(Overpayments)
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.	di.
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.	ø.
	\$ -
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 <u>.64</u>
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
I. Tuition and Fees for Scholarship Students	(Overpayments)
Scope and Selection	
A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.	
Exceptions, if 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:	

ST. STEPHEN SCHOOL Site C		Site Code:	_	506116 oned Costs rpayments)
III. Payment	t Verification (Attendance and Residency)		(0.01	(parj meneo)
1. Re	sidency and Attendance			
Scope a	nd Selection:			
A sampl	le of 5 new scholarship students was selected for procedures in accordance wit	th Schedule A.		
Results:				
A total o	of 1 exception noted.		•	
2. Du	al Enrollment		\$	1,425.00
Scope a	nd Selection:			
	st of students that were identified by LDE as potentially dually enrolled in a p he schools participating in the SSEEP for the first three count dates, there was school.			
Results:				
No exce	eptions noted.		\$	-
IV. Income	Eligibility			
Scope a	nd Selection:			
A samp	le of 5 new scholarship students was selected for procedures in accordance with	th Schedule A.		
Results:				
A total	of 1 exception noted.		\$	1,425.00
V. Special E	Education Tuition			
	ocedure was not applicable as the school did not receive special education turnship for Educational Excellence Program.	ition through the	\$	-
Total O	verpayment Identified Through These Procedures:		\$	2,850.00
Maxim	um 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:

 Λ 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.

\$

ST. THOMAS AQUINAS DIOCESAN REGIONAL HIGH SCHOOL III. Payment Verification (Attendance and Residency)	Site Code:	_	502039 ned Costs payments)
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in accordance wi	ith Schedule A.		
Results:			
A total of 1 exception noted.			
2. Dual Enrollment		\$	5,913.75
Procedure was not applicable as the school did not have any students identified by LDE as potentially dually enrolled.	y the	\$	<u>-</u>
IV. Income Eligibility			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in accordance wi	ith 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 to Scholarship for Educational Excellence Program.	ition through the	\$	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	11,84 <u>4.74</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$	5,930.99

\$

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

Site Code: 502030 ST. THOMAS MORE SCHOOL **Ouestioned Costs** (Overpayments) I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if 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:

ST. THOMAS MORE SCHOOL	Site Code:	502030 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(Over phyments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new so year.	•	
2. Dual Enrollment	•	-
Procedure was not applicable as the school did not have any students ide LDE as potentially dually enrolled.	•	\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new so year.	•	-
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special edu Scholarship for Educational Excellence Program.	ucation tuition through the	-
Total Overpayment Identified Through These Procedures:	<u> </u>	5.52
Maximum Overpayment Adjusted for Duplicate Overpayments:	9	\$ 5.52

\$

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

Site Code: 692003 THE DUNHAM SCHOOL Questioned Costs (Overpayments) I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if 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:

THE DUNHAM SCHOOL	Site Code:	692003 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new scholar year.	rship students for the	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students identifie LDE as potentially dually enrolled.	ed by the	\$ -
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new scholar year.	rship students for the	\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education Scholarship for Educational Excellence Program.	on tuition through the	<u> </u>
Total Overpayment Identified Through These Procedures:		<u>\$ 17.23</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 17.23</u>

\$

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:

TRINITY CHRISTIAN ACADEMY	Site Code:	990001 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 2 new scholarship students was selected for procedures in	n 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 duall one of the schools participating in the SSEEP for the first three count for this school.		
Results:		
No exceptions noted.		
		\$
IV. Income Eligibility		
Scope and Selection:		
A sample of 2 new scholarship students was selected for procedures i	n accordance with Schedule A.	
Results:		
No exceptions noted.		
		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spec Scholarship for Educational Excellence Program.	cial education tuition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		\$
Maximum Overnayment Adjusted for Dunlicate Overnayments:		\$ -

WALDORF SCHOOL OF NEW ORLEANS	Site Code:	5A7001 Questioned Costs
I. Tuition and Fees for Scholarship Students		Questioned Costs
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance with	th Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and paid by students were less than amounts charged to scholarship students. While we report the no questioned cost is reported within this schedule. The Department may wish to impacts to the program as a result of these exceptions.	ese as exceptions,	
Results:		
No exceptions noted.		d:
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	n.	
A sample of transactions was selected for the procedures in accordance with Schedule	e A.	
Results:		
No exceptions noted.		Ф
B.1) Budget Actual Expenditures		\$
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-of 31, 2017.	f date of January	
Results:		
The school expended 54% of their budget according to the schedule provided. N category was included on the schedule.	o reserve budget	
No exceptions noted.		dr.
B.2) Enrichment		\$
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries have incregreater.	reased by 15% or	
Results:		
Exception noted. Salaries for at least one key employee increased by 15% or more.		

WALDORF SCHOOL OF NEW ORLEANS	Site Code:	5A7001 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(Over payments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures in ac	cordance with Schedule A.	
Results:		
No exception noted.		
2. Dual Enrollment		\$
Procedure was not applicable as the school did not have any students LDE as potentially dually enrolled.	identified by the	
		\$ -
IV. Income Eligibility		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures in ac	cordance with Schedule A.	
Results:		
No exceptions noted.		ф
		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special Scholarship for Educational Excellence Program.	education tuition through the	\$
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$