

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, 2020

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LOUISIANA DEPARTMENT OF EDUCATION OFFICE OF MANAGEMENT AND FINANCE

AGREED-UPON PROCEDURES REPORT

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures listed in the attached Schedule A, which were agreed to by the Louisiana Department of Education (LDE, the specified party), solely to assist the LDE in its oversight of schools listed in the attached Schedule A that are participants in the Student Scholarships for Educational Excellence Program (Program) for the year ended June 30, 2020. Each of these schools is considered to be a responsible party whose management is responsible for conducting the Program at their respective schools in accordance with the laws and regulations governing the Program. The LDE is responsible for establishing Program policy, enforcing laws and regulations of the Program, and for monitoring schools for compliance with these laws and regulations. The scope and sufficiency of these procedures is solely the responsibility of the LDE. Our procedures were limited to those that the LDE has determined will best meet its 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 procedures performed are described in the attached Schedule A, while the results of our procedures, by school, are described in an accompanying Schedule B for each school.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit, examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Program, at the individual school level or collectively. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to the LDE.

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

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

Baton Rouge, Louisiana June 19, 2020

The purpose of this engagement was to perform agreed-upon procedures for the Louisiana Department of Education (LDE/Department) to each of the schools listed in Schedule A of this report for the LDE's use in monitoring compliance with the Student Scholarships for Educational Excellence Program (SSEEP/Program) regulations and requirements for the academic school year (AY) 2019-2020. Procedures performed were agreed to by the LDE and are included in Schedule A of this report. Sixty (60) schools were subjected to these procedures; all sixty (60) of the schools are private schools.

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 one (1) out of a total of sixty (60) schools, this procedure was not applicable. For twenty-five (25) out of the fifty-nine (59) private schools that were subjected to the procedure, P&N identified exceptions when making that comparison. For purposes of this procedure, an exception is defined as an instance where the tuition and fees charged and collected from a non-scholarship student were less than the tuition and fees charged to the Program, as indicated by the LDE's Approved Tuition and Fees form. Certain reasons for the non-scholarship tuition being less than the scholarship tuition were considered acceptable by the LDE and were not reported as exceptions, as described in Schedule A. Exceptions were identified for the following schools:

School Site Code	School	
557001	Crescent City Christian School	
579001	Family Community Christian School	
503003	Holy Rosary School	
501003	Holy Savior Menard Central High School	
889001	Jewish Community Day School	
9BG001	Madison STEAM Academy	
6A7001	McKinney Byrd Academy	
874001	Northeast Baptist School	
506041	Our Lady of Perpetual Help School	
506043	Our Lady of Prompt Succor School	
706001	Prevailing Faith Christian Academy	
905001	Quest School	
501013	Sacred Heart School	
501014	St. Anthony of Padua School	
506059	St. Anthony School	
501016	St. Frances Cabrini School	
503012	St. Joseph Elementary School	
506094	St. Mary Magdalen School	
9BB001	The Church Academy	
876001	Torah Academy	
992001	Union Christian Academy	
760001	Victory Christian Academy	
6A9001	Weatherford Academy	

School Site Code	School	
785001	Westminster Christian Academy	
9BI001	Word Ministries Christian Academy	

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

II. Use of Funds

Of the sixty (60) schools subjected to the procedure, one (1) school did not provide the initially requested documentation as of the date of the final report. Therefore, P&N was unable to perform the procedures as described in Schedule A for Our Lady of Prompt Succor (506044) located in Westwego, Louisiana.

Verification of Educational Purpose:

This procedure called for observation of supporting documentation for a sample of costs charged to the Program for evidence of educational purpose. Among the fifty-nine (59) schools that provided a schedule of expenditures as of January 31, 2020, the following observations were identified:

- Five (5) schools account for scholarship expenditures separately through separate bank accounts or accounting systems that separately identify scholarship program expenditures: Quest School (905001), St. Frederick High School (500010), St. Theodore's Holy Family Catholic School (505011), Family Worship Christian Academy (538001), and Lighthouse Christian Preparatory School (571001). For those schools, P&N selected samples from those separate records and performed the procedures described in Schedule A.
- For the remaining fifty-four (54) schools that use an allocation methodology as means of separately accounting for scholarship expenditures, P&N obtained completed allocation spreadsheets and performed the procedures described in Schedule A.

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

School Site Code	School	Scholarship Expenditure Procedures Questioned Amounts
506043	Our Lady of Prompt Succor School	\$11,176.74
9BG001	Madison STEAM Academy	\$5,797.91
706001	Prevailing Faith Christian Academy	\$2,806.80
506059	St. Anthony School	\$1,900.67

School Site Code	School	Scholarship Expenditure Procedures Questioned Amounts
727001	Boutte Christian Academy	\$1,727.60
503005	Maria Immacolata School	\$1,301.53
9BH001	Carlie Care Kids	\$1,283.33
506041	Our Lady of Perpetual Help School	\$1,114.64
9BJ001	eLearning Academy of Houma	\$1,031.34
889001	Jewish Community Day School	\$1,003.79
561001	Faith Lutheran School	\$596.77
719001	Evangel Christian Academy	\$591.62
9BB001	The Church Academy	\$497.28
571001	Lighthouse Christian Preparatory School	\$433.93
557001	Crescent City Christian School	\$404.65
501003	Holy Savior Menard Central High School	\$396.73
9B8001	eLearning Academy	\$377.45
6A9001	Weatherford Academy	\$252.44
556001	Concordia Lutheran School	\$246.25
579001	Family Community Christian School	\$229.31
501013	Sacred Heart School	\$199.55
785001	Westminster Christian Academy	\$177.18
641001	Alexandria Country Day School	\$140.29
874001	Northeast Baptist School	\$119.33
503003	Holy Rosary School	\$93.06
503015	E.D. White Catholic High School	\$73.07
619001	University Academy of Cenla	\$68.58
760001	Victory Christian Academy	\$57.41
538001	Family Worship Christian Academy	\$56.55
616001	Lutheran High School	\$44.65
501034	St. Joseph Elementary & High School	\$34.99
503009	St. Genevieve School	\$24.63
886001	Claiborne Christian School	\$19.36
992001	Union Christian Academy	\$17.71
572001	Ridgewood Preparatory School	\$15.27
500008	Our Lady of Fatima School	\$14.74
503012	St. Joseph Elementary School	\$12.14
505009	St. Louis Catholic High School	\$11.64
582001	Gethsemane Christian Academy	\$5.54
6A7001	McKinney Byrd Academy	\$4.17
506057	St. Angela Merici School	\$3.36
501014	St. Anthony of Padua School	\$3.22
503013	St. Mary's Nativity	\$2.72

School Site Code	School	Scholarship Expenditure Procedures Questioned Amounts
501016	St. Frances Cabrini School	\$0.57
503010	St. Gregory Barbarigo School	\$0.15

TOTAL QUESTIONED COST – Use of Funds \$34,370.66¹

The questioned amounts pertain only to the sampled cost items that were subjected to the procedures and do not represent an extrapolation to the entire population of SSEEP costs. The LDE should consider other procedures to determine the impact to a school's or the Program's entire program cost.

Budget to Actual Expenditures:

This procedure called for gathering budget to actual expenditure reports of the Program from each school and identifying where actual expenditures as of January 31, 2020 were less than 50% of the amount budgeted. Of the fifty-nine (59) schools that provided a complete listing of actual expenditures as of January 31, 2020, twenty (20) schools reported less than 50% of budget expended.

Enrichment:

This procedure called for observance of the rate of change in key employee salaries from prior year to the current year. An exception was identified if the rate of change was 15% or greater. Of the fiftynine (59) schools that were subjected to the procedure, two (2) of these schools (Boutte Christian Academy – Site Code: 727001 and Madison STEAM – Site Code: 9BG001) did not provide the requested documentation in order to perform the procedure in entirety. Among the fifty-seven (57) schools that provided the supporting documentation, P&N determined that the procedure was not applicable for four (4) schools as the key personnel was not employed by the school in the prior year. Of the remaining fifty-three (53) schools where testing was applicable, thirteen (13) schools had key employees whose salaries increased by 15% or greater.

III. Payment Verification

Residency and Attendance Verification:

These procedures, as described in Schedule A, called for assessing residency and attendance for new scholarship students. For eighteen (18) out of a total sixty (60) schools, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. Of the forty-two (42) schools that were subjected to the procedures, five (5) schools received scholarship tuition and fee payments for selected students who were identified as exceptions as defined in Schedule A. A summary of the results of the procedures, the exceptions identified, and the tuition overpayment resulting from those exceptions is set forth in the table on the following page.

¹ As Our Lady of Prompt Succor (506044) did not provide did not provide a schedule of expenditures, we were unable to select a sample of expenditures and perform the procedures in accordance with AUP. Therefore, total questioned costs for this school could not be determined, and the total questioned costs reflect results of the sampling for the fifty-nine (59) schools that provided supporting documentation for the selected expenditures.

School Site Code	School	New Scholarship Student Population – 1st Qtr.		Number of Students with Exceptions Related to Residency and/or Attendance	Total Overpayments ² Based Upon Sample
9BG001	Madison STEAM	5	5	4	\$12,000.00
9BI001	Word Ministries Christian Academy	3	3	1	\$3,112.50
6A9001	Weatherford Academy	14	5	1	\$2,787.50
501013	Sacred Heart School	3	3	1	\$1,887.50
501014	St. Anthony of Padua School	8	5	2	\$1,762.50

TOTAL OVERPAYMENT \$21,550.00

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

Dual Enrollment:

This procedure, as described in Schedule A, called for observing attendance records for students that were referred to us by LDE as being potentially dually enrolled in a public school and one of the 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 for those count dates. Any such payment received by the school was considered to be a questioned cost (overpayment). Quarter 1 and Quarter 2 attendance was determined for thirty-five (35) students across twenty (20) schools. Quarter 3 attendance was determined for fourteen (14) students across eight (8) schools. All students that were referred to us for the following schools were determined to be actively attending the SSEEP school during the count dates: Claiborne Christian School (886001), Family Community Christian School (579001), Holy Rosary School (503003), Our Lady of Fatima School (500008), Our Lady of Perpetual Help School (506041), Our Lady of Prompt Succor School (506044), Prevailing Faith Christian Academy (706001), SIHAF Learning and Career Institute (5B2001), St. Anthony of Padua School (501014), St. Anthony School (506059), St. Mary Magdalen School (506094), Union Christian Academy (992001), University Academy of Central LA (619001), and Victory Christian Academy (760001). The schools containing students determined to be not actively attending, the number of not-actively-attending students per school, and total overpayments resulting from the procedures is set forth in the table on the following page.

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.

School Site Code	School	Number of Students Subjected to Procedures	Number of Students Not Actively Attending	Total Overpayment for Q1, Q2, and Q3 ³
9BG001	Madison STEAM Academy	2	2	\$3,000.00
616001	Lutheran High School	1	1	\$1,806.25
557001	Crescent City Christian School	3	1	\$1,656.25
504007	Holy Family Catholic School	2	1	\$1,496.25
6A9001	Weatherford Academy	7	1	\$1,393.75
561001	Faith Lutheran School	1	1	\$1,232.50
506043	Our Lady of Prompt Succor	2	1	\$1,216.25
		ΤΟΤΔ	LOVERPAYMENT	\$11,801,25

TOTAL OVERPAYMENT \$11,801.25

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

IV. Income Eligibility

This procedure, as described in Schedule A, called for assessing income eligibility for new scholarship students. For eighteen (18) out of a total of sixty (60) schools, this procedure was not applicable as the schools did not have any new incoming scholarship students in this year. For the forty-two (42) schools with new SSEEP students that were subjected to the procedures, seven (7) schools received scholarship tuition and fee payments for students that were identified as ineligible. A summary of the results of the procedures, identified exceptions, and tuition overpayments resulting from those exceptions is set forth in the table below.

School Site Code	School	New Scholarship Student Population – 1st Qtr.	New Scholarship Students Sample – 1st Qtr.	Number of Students with Exceptions Related to Income Eligibility	Total Overpayments ² Based Upon Sample
506043	Our Lady of Prompt Succor School	23	5	2	\$7,297.50
9BI001	Word Ministries Christian Academy	3	3	2	\$6,225.00
5B2001	SIHAF K-12 Learning Academy	14	5	1	\$4,310.25
501014	St. Anthony of Padua School	8	5	1	\$1,762.50
9BG001	Madison STEAM Academy	5	5	2	\$3,000.00
6A9001	Weatherford Academy	14	5	1	\$2,787.50
886001	Claiborne Christian School	11	5	1	\$1,496.00
		Т	OTAL OVE	RPAYMENT	\$26,878.75

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

³ Overpayments may be duplicated if the scholarship payment for a student is disallowed in more than one procedure. These duplicated overpayments are quantified and eliminated under the caption Duplicate Overpayments on the last page of this executive summary.

V. Special Education Tuition

This procedure, as described in Schedule A, called for determining that the participating school is providing special education services to each sampled student for which special education tuition is paid. For fifty-nine (59) out of a total of sixty (60) schools, this procedure was not applicable as the schools did not receive special education tuition through the Student Scholarships for Educational Excellence Program. There were no noted exceptions for the one school (St. Frances Cabrini School 501016) that provided special education services.

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

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

School Site Code	School	Total Overpayments Procedure III, IV and Dual Enrollment	Total Overpayments Less Duplicate Exceptions
9BG001	Madison STEAM Academy	\$18,000.00	\$12,000.00
9BI001	Word Ministries Christian Academy	\$9,337.50	\$6,225.00
6A9001	Weatherford Academy	\$6,968.75	\$4,181.25

OBJECTIVE:

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

Site Code	School Name	Site Code	School Name
500008	Our Lady of Fatima School	561001	Faith Lutheran School
500010	St. Frederick High School	571001	Lighthouse Christian Preparatory School
500020	St. Joseph School	572001	Ridgewood Preparatory School
501003	Holy Savior Menard Central High School	579001	Family Community Christian School
501013	Sacred Heart School	582001	Gethsemane Christian Academy
501014	St. Anthony of Padua School	5B2001	SIHAF K-12 Learning Academy
501016	St. Frances Cabrini School	616001	Lutheran High School
501034	St. Joseph Elementary & High School -	619001	University Academy of Cenla
503001	Central Catholic School	641001	Alexandria Country Day School
503003	Holy Rosary School	656001	Old Bethel Christian Academy
503004	Holy Savior School	667001	John Paul The Great Academy
503005	Maria Immacolata School	6A7001	McKinney Byrd Academy
503009	St. Genevieve School	6A9001	Weatherford Academy
503010	St. Gregory Barbarigo School	706001	Prevailing Faith Christian Academy *
503012	St. Joseph Elementary School	719001	Evangel Christian Academy
503013	St. Mary's Nativity	727001	Boutte Christian Academy
503015	E.D. White Catholic High School	760001	Victory Christian Academy
504007	Holy Family Catholic School	785001	Westminster Christian Academy
505006	Our Lady's School	874001	Northeast Baptist School
505009	St. Louis Catholic High School	876001	Torah Academy
505011	St. Theodore's Holy Family Catholic School	886001	Claiborne Christian School
506041	Our Lady of Perpetual Help School	889001	Jewish Community Day School
506043	Our Lady of Prompt Succor School	905001	Quest School
506044	Our Lady of Prompt Succor School	992001	Union Christian Academy
506057	St. Angela Merici School	9B8001	eLearning Academy
506059	St. Anthony School	9BB001	The Church Academy
506094	St. Mary Magdalen School	9BG001	Madison STEAM Academy
538001	Family Worship Christian Academy	9BH001	Carlie Care Kids
556001	Concordia Lutheran School	9BI001	Word Ministries Christian Academy
557001	Crescent City Christian School	9BJ001	eLearning Academy of Houma

SCOPE/PROCEDURES:

I. Tuition and Fees for Scholarship Students

LDE Objective:

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

Specific Procedures Performed:

We obtained a copy of the LDE's Approved Tuition and Fees form containing each school's standard tuition and fees.

^{*} This school did not provide written representations.

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

II. Use of Funds

LDE Objective:

A. Verify that expenditures are for educational purposes.

Specific Procedures Performed:

- For schools that account for scholarship expenditures separately through a separate bank account or accounting system identifying scholarship program activity, P&N obtained the system-generated schedule of expenditures through January 31, 2020 for scholarship funds (report generated from accounting system, check register, etc.). Most schools, however, use an allocation methodology as means of separately accounting for scholarship expenditures. For those schools, P&N obtained the completed LDE approved allocation spreadsheet that reported expenditures benefiting scholarship and non-scholarship students through January 31, 2020, which were then allocated to the Program. P&N made no attempts to audit, verify or determine the appropriateness of the allocation of costs to the Program.
- From detailed information provided by the schools, P&N selected five payroll and five non-payroll transactions, as applicable, to determine that those transactions contained supporting documentation that ties back to the amounts identified as scholarship expenditures and that those expenditures were for educational purposes. Instances where allocated amounts were less than those noted on the supporting documentation were not considered as exceptions. Although mathematical recalculations were performed, P&N

made no attempts to determine the appropriateness of the allocation of costs to the Program.

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

Educational purposes were defined generally as: Instructional Programs (secular and nonsecular), Pupil Support Programs, Instructional Staff Programs, School Administration, General Administration, Business Services, Operations and Maintenance of Plant Services, Transportation, Food Services Operations, Enterprise Operations, Community Services Operations, Facility Acquisition and Construction Services, and Debt Services. If for debt service, P&N made no attempts to verify the use of the initial proceeds of the debt.

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

LDE Objective:

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

Specific Procedures Performed:

- We obtained the budget to actual expenditures report as of January 31, 2020 from LDE as completed by the Schools' Management.
- ➢ We inspected the budget to actual expenditures schedule and reported the percentage of expenditures in comparison to the budget. Any percentage less than 50 percent was identified as an exception in Schedule B.
- ➤ We inspected the reserved budget category and noted the percent of reserved in comparison to the total scholarship budget. Where applicable, we noted any explanations for the reserved balance.
- We obtained a list of key personnel and their salaries for current year (AY2019-20) and prior year (AY2018-19) from each School. Key personnel were defined by LDE as Board Members, School Administrators, Principals, and Academic Officers/Directors. P&N

compared the AY2018-19 salaries to the AY2019-20 salaries and identified those with increases of 15 percent or greater.

III. Payment Verification

LDE Objective:

Verify that the payments the school has received are accurate.

Specific Procedures Performed:

Attendance and Residency

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

P&N determined that each selected student was enrolled in and actively attending the school within two weeks before and after each of the first three count dates for which tuition and fees were claimed. Count dates were September 4, 2019, December 4, 2019, February 5, 2020 with the final count date on May 7, 2020. Per LDE's guidance, attendance was assessed for the following time periods to account for holidays and any school closures: August 21 – September 20, 2019, November 13- December 20, 2019, and January 22- February 21, 2020. An exception was noted in Schedule B if the selected student was not actively attending, defined as more than 10 unexcused absences within each of those periods. Enrollment was determined through observation of class roll books and/or attendance records. SSEEP tuition payments associated with each exception are reported as questioned costs or overpayments. Such questioned costs are identified only for the period of the procedures and for the items selected. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP population.

Two online/virtual schools (eLearning Academy – Site Code 9B8001 and eLearning Academy Houma – Site Code 9BJ001) were included in the scope of our procedures. Attendance documentation provided by the school varied from the documentation described in our agreed-upon procedures, in that it consisted of attendance records and/or students' daily log-in information from the online curriculum system. P&N provided this documentation to LDE, and LDE provided guidance, which led to the determination of active attendance and eligibility for quarterly payments for the selected students.

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

exception in Schedule B of the report. SSEEP tuition payments associated with each exception are reported as questioned costs or overpayments. Such questioned costs are identified only for the period of the procedures and for the items selected. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP population.

<u>Dual Enrollment</u>

 \geq 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 determined that each student was actively attending the school on or before each of the applicable count dates for which tuition and fees are claimed. Active attendance was defined as no more than 10 unexcused absences within the time period around each count date determined by LDE (see Attendance and Residency section), based upon attendance records provided by the school. If students were determined to be not actively attending the participating SSEEP School, 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 subjected to the procedures that were positively identified as actively attending the SSEEP school will not be associated with an overpayment in this report. If such a student is also enrolled at a public school, then additional procedures may be needed to determine if overpayments from the State of Louisiana occurred.

IV. Income Eligibility

LDE Objective:

Verify that the school examined and maintained income eligibility documentation to support a student's qualification for the program and therefore may receive payments for tuition and fees on behalf of a student.

Specific Procedures Performed:

Using the same sample as in Procedure III, P&N determined that each scholarship student met the income eligibility requirements. We inspected the income eligibility supporting documentation to ensure that the family income is not greater than 250% of the current federal poverty guidelines. The following table, as published by the LDE in Scholarship Program 2019-2020 Application Guide, was used to determine income eligibility.

2019 Federal Poverty Guidelines				
Household Size	Yearly Income	Monthly Income	Bi-Weekly Income	Weekly Income
2	\$42,275	\$3,523	\$1,624	\$812
3	\$53,325	\$4,444	\$2,050	\$1,025
4	\$64,375	\$5,365	\$2,474	\$1,237
5	\$75,425	\$6,285	\$2,900	\$1,450
6	\$86,475	\$7,206	\$3,324	\$1,662
7	\$97,525	\$8,127	\$3,750	\$1,875
8	\$108,575	\$9,048	\$4,174	\$2,087
Add this amount for each additional person	\$11,050	\$921	\$424	\$212

- If students participated in any one of several state or federal assistance programs, the income requirement for the scholarship program was deemed to be met as long as the following documentation was provided: Louisiana Purchase Card, SNAP Benefits, Social Security Benefits. Per LDE's guidance, the following documentation was also deemed acceptable: Medicaid card, SNAP renewal application, and Case Summary Snapshot from Office of Family Services (OFS). Any student whose family income exceeded the table above or for whom we did not observe the required documentation was reported as an exception in Schedule B of the report.
- If a student did not participate in a federal assistance program, any of the following documentation was required:
 - Federal Tax Return for the 2018 Calendar Year
 - Unemployment Compensation Statement for the Period Ending on December 31, 2018
 - Alimony as Shown in Court Decree or Agreement
 - Social Security Benefits Statement for the Period Ending on December 31, 2018
 - Pension Statement for the Period Ending on December 31, 2018

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

V. Special Education Tuition

LDE Objective:

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

Specific Procedures Performed:

- > We obtained the list of students for which special education tuition was being paid.
- If the number of scholarship-eligible students identified as receiving special education services from the participating school in which they are enrolled was only one, we selected that one student as a sample item. Otherwise, we selected a minimum of two students or 10% of the special education population receiving scholarship funding, whichever was greater. We then documented any variances or observations.
- After the second payment, we determined that the participating school was providing special education services to each selected eligible student for which special education tuition was paid. This was determined by inspecting the sign-in log that identified the student receiving the services, the student's grade, and the date services were rendered. As per guidance from LDE staff, this sign-in log was a form of acceptable documentation evidencing the school provided special education services for each quarter.

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

School Our Lady of Fatima School

Site Code

500008

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$14.74 an educational purpose.

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, 2020.

Results:

The school expended 56.33% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School Our Lady of Fatima School	Site Code	500008
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 6 new scholarship students was selected for procedure	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as potentiall and this school during the first three count dates, as applicable. All procedures as described in Schedule A.		
Results:		
The student was determined to be actively attending the school dur	ing the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 6 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spectrum Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$14.74
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$14.74

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

School St. Frederick High School

Site Code

500010

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

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

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

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

School St. Frederick High School	Site Code	500010
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedu	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enro schools participating in the SSEEP for the first three count dates, school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedu	ures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive s Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayments	:	\$0.00

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

School St. Joseph School

Site Code

500020

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 62.81% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

LOUISIANA DEPARTMENT OF EDUCATION

STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School St. Joseph School	Site Code	500020
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new scho	plarship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrol schools participating in the SSEEP for the first three count dates, 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 sch	olarship 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 sp Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$0.00

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

School Holy Savior Menard Central High School

Site Code

501003

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 1 non-scholarship student with an exception was identified for a total of \$125.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 4 payroll transactions and 1 non-payroll transaction that either lacked supporting \$396.73 documentation or were not for an educational purpose.

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, 2020.

Results:

The school expended 39.86% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

LOUISIANA DEPARTMENT OF EDUCATION

STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Holy Savior Menard Central High School	Site Code	501003
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures	in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolled schools participating in the SSEEP for the first three count dates, the 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	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spec Student Scholarships for Educational Excellence Program.	cial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$396.73
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$396.73

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

School Sacred Heart School

Site Code

501013

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 2 non-scholarship students with exceptions was identified for a total of \$123.75.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 payroll transaction that either lacked supporting documentation or was not for an \$199.55 educational purpose.

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, 2020.

Results:

The school expended 26.91% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

LOUISIANA DEPARTMENT OF EDUCATION

STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Sacred Heart School	Site Code	501013
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedures	s in accordance with Schedule A.	
Results:		
A total of 1 exception was identified.		\$1,887.50
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolle schools participating in the SSEEP for the first three count dates, th school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spe Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$2,087.05
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$2,087.05

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

School St. Anthony of Padua School

Site Code

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 1 non-scholarship student with an exception was identified for a total of \$196.25.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$3.22 an educational purpose.

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, 2020.

Results:

The school expended 25.03% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School St. Anthony of Padua School	Site Code	501014
		Questioned Costs Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedu	ares in accordance with Schedule A.	
Results:		
A total of 2 exceptions were identified.		\$1,762.50
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as potent and this school during the first three count dates, as applicable. A procedures as described in Schedule A.		
Results:		
The student was determined to be actively attending the school d	luring the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proced	ures in accordance with Schedule A.	
Results:		
A total of 1 exception was identified.		\$1,762.50
V. Special Education Tuition		
The procedure was not applicable as the school did not receive Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:	-	\$3,528.22
Maximum Overpayment Adjusted for Duplicate Overpayments		\$3,528.22

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

School St. Frances Cabrini School

Site Code

501016

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 1 non-scholarship student with an exception was identified for a total of \$25.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 payroll transaction that either lacked supporting documentation or was not for an \$0.57 educational purpose.

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, 2020.

Results:

The school expended 39% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School St. Frances Cabrini School	Site Code	501016
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proced	lures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enr schools participating in the SSEEP for the first three count dates school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proceed	dures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
Scope and Selection:		
A sample of 2 students was selected for procedures in accordar	nce with Schedule A.	
Results:		* •••••
No exceptions identified.		\$0.00
Total Overpayments Identified Through These Procedures:		\$0.57
Maximum Overpayment Adjusted for Duplicate Overpayment	s:	\$0.57

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

School St. Joseph Elementary & High School - Plaucheville

Site Code

501034

\$34.99

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

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, 2020.

Results:

The school expended 40.37% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School St. Joseph Elementary & High School - Plaucheville	Site Code	501034
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in acc	cordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolled in a schools participating in the SSEEP for the first three count dates, there we 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 ac	cordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special ed Student Scholarships for Educational Excellence Program.	lucation tuition through the	
Total Overpayments Identified Through These Procedures:		\$34.99
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$34.99

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

School Central Catholic School

Site Code

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 62.99% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

LOUISIANA DEPARTMENT OF EDUCATION

STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School Central Catholic School	Site Code	503001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedur	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrol schools participating in the SSEEP for the first three count dates, school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedu	ires in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive s Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayments:	:	\$0.00

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

School Holy Rosary School

Site Code

503003

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 5 non-scholarship students with exceptions was identified for a total of \$2,818.75.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 3 non-payroll transactions that either lacked supporting documentation or were not \$93.06 for an educational purpose.

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, 2020.

Results:

The school expended 76.52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

Salaries for key personnel did not increase by 15% or more.
LOUISIANA DEPARTMENT OF EDUCATION

School Holy Rosary School	Site Code	503003
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new scho	olarship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as potentia and this school during the first three count dates, as applicable. A procedures as described in Schedule A.)
Results:		
The student was determined to be actively attending the school du	uring the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new sch	olarship 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 s Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$93.06
Maximum Overpayment Adjusted for Duplicate Overpayments:	:	\$93.06

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

School Holy Savior School

Site Code

503004

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 72.12% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

LOUISIANA DEPARTMENT OF EDUCATION

School Holy Savior School	Site Code	503004
		Questioned Costs (Overpayments)
III. Payment Verification		
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 identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enro schools participating in the SSEEP for the first three count dates, school.	1	
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedu	ures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive s Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayments	:	\$0.00

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

School 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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 payroll transaction and 1 non-payroll transaction that either lacked supporting \$1,301.53 documentation or were not for an educational purpose.

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, 2020.

Results:

The school expended 56.69% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

School Maria Immacolata School	Site Code	503005
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 2 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enroll schools participating in the SSEEP for the first three count dates, t school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 2 new scholarship students was selected for procedur	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$1,301.53
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$1,301.53

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

School St. Genevieve School

Site Code

503009

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 2 non-payroll transactions that either lacked supporting documentation or were not \$24.63 for an educational purpose.

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, 2020.

Results:

The school expended 95.64% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

LOUISIANA DEPARTMENT OF EDUCATION

School St. Genevieve School	Site Code	503009
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedure	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enroll schools participating in the SSEEP for the first three count dates, t school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	becial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$24.63
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$24.63

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

School St. Gregory Barbarigo School

Site Code

503010

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$0.15 an educational purpose.

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, 2020.

Results:

The school expended 47.97% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

School St. Gregory Barbarigo School	Site Code	503010
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolle schools participating in the SSEEP for the first three count dates, the school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedur	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sponteneous Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.15
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$0.15

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

School St. Joseph Elementary School - Thibodaux

Site Code

503012

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 5 non-scholarship students with exceptions was identified for a total of \$343.75.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 2 non-payroll transactions that either lacked supporting documentation or were not \$12.14 for an educational purpose.

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, 2020.

Results:

The school expended 82.17% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

School St. Joseph Elementary School - Thibodaux	Site Code	503012
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new scholarsh	ip students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolled in schools participating in the SSEEP for the first three count dates, there 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 scholars	hip 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 specia Student Scholarships for Educational Excellence Program.	l education tuition through the	
Total Overpayments Identified Through These Procedures:		\$12.14
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$12.14

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

School St. Mary's Nativity

Site Code

503013

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$2.72 an educational purpose.

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, 2020.

Results:

The school expended 43.19% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

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 sch	olarship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enro schools participating in the SSEEP for the first three count dates, 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 sch	nolarship 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 s Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$2.72
Maximum Overpayment Adjusted for Duplicate Overpayments	:	\$2.72

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

School E.D. White Catholic High School

Site Code

503015

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 3 non-payroll transactions that either lacked supporting documentation or were not \$73.07 for an educational purpose.

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, 2020.

Results:

The school expended 111.20% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

School E.D. White Catholic High School	Site Code	503015
		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 schol	larship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enroll schools participating in the SSEEP for the first three count dates, t 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 scho	plarship 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 sp Student Scholarships for Educational Excellence Program.	becial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$73.07
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$73.07

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

School Holy Family Catholic School

Site Code

504007

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 53.18% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

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

School Holy Family Catholic School	Site Code 504007
	Questioned Costs (Overpayments)
III. Payment Verification	
1. Residency and Attendance:	
Scope and Selection:	
Per a Q1 student roster provided by LDE, there were no new s	scholarship students for this school.
Results:	
Procedure was not applicable.	\$0.00
2. Dual Enrollment	
Scope and Selection:	
A total of 2 scholarship students was identified by LDE as pot and this school during the first three count dates, as applicable procedures as described in Schedule A.	
Results:	
A total of 1 student was determined to not be actively attendir dates.	ng the school during the applicable count \$1,496.25
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 received Student Scholarships for Educational Excellence Program.	ve special education tuition through the
Total Overpayments Identified Through These Procedures:	\$1,496.25
Maximum Overpayment Adjusted for Duplicate Overpayme	nts: \$1,496.25

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

School Our Lady's School

Site Code

505006

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

A sample of 5 payroll and 4 non-payroll transactions was selected for the procedures in accordance with Schedule A.

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 34.91% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

LOUISIANA DEPARTMENT OF EDUCATION

School Our Lady's School	Site Code	505006
		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 scho	plarship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrol schools participating in the SSEEP for the first three count dates, 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 sch	olarship 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 s Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$0.00

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

School St. 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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$11.64 an educational purpose.

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, 2020.

Results:

The school expended 62.95% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

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 3 new scholarship students was selected for procedur	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrol schools participating in the SSEEP for the first three count dates, school.	1	
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedu	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$11.64
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$11.64

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

School St. Theodore's Holy Family Catholic School

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 identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 54.38% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

LOUISIANA DEPARTMENT OF EDUCATION

School St. Theodore's Holy Family Catholic School	Site Code	505011
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedures	in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolled schools participating in the SSEEP for the first three count dates, the school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedures	in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spec Student Scholarships for Educational Excellence Program.	ial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$0.00

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

School Our Lady of Perpetual Help School

Site Code

506041

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 5 non-scholarship students with exceptions was identified for a total of \$1,073.75.

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

Results:

P&N identified 3 payroll transactions and 1 non-payroll transaction that either lacked supporting \$1,114.64 documentation or were not for an educational purpose.

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, 2020.

Results:

The school expended 40.09% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

LOUISIANA DEPARTMENT OF EDUCATION

School Our Lady of Perpetual Help School	Site Code	506041
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new schol	arship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as potential and this school during the first three count dates, as applicable. All procedures as described in Schedule A.		
Results:		
The student was determined to be actively attending the school dur	ring the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new scho	larship 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 sp Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$1,114.64
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$1,114.64

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

School Our Lady of Prompt Succor School

Site Code

506043

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 5 non-scholarship students with exceptions was identified 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:

P&N identified 5 payroll transactions that either lacked supporting documentation or were not for an \$11,176.74 educational purpose.

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, 2020.

Results:

The school expended 50.98% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 1% of total scholarship budget.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

LOUISIANA DEPARTMENT OF EDUCATION

School Our Lady of Prompt Succor School	Site Code	506043
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedur	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 2 scholarship students was identified by LDE as potenti and this school during the first three count dates, as applicable. Al procedures as described in Schedule A.		
Results:		
A total of 1 student was determined to not be actively attending th dates.	e school during the applicable count	\$1,216.25
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedu	res in accordance with Schedule A.	
Results:		
A total of 2 exceptions were identified.		\$7,297.50
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$19,690.49
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$19,690.49

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

School Our Lady of Prompt Succor School (506044)

Site Code

506044

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

The school did not provide a schedule of expenditures or supporting documentation. Therefore, P&N was unable to perform this procedure in accordance with the AUP.

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

SchoolOur Lady of Prompt Succor School (506044)Site Code	506044
	Questioned Costs (Overpayments)
III. Payment Verification	
1. Residency and Attendance:	
Scope and Selection:	
Per a Q1 student roster provided by LDE, there were no new scholarship students for this school.	
Results:	
Procedure was not applicable.	\$0.00
2. Dual Enrollment	
Scope and Selection:	
A total of 1 scholarship student was identified by LDE as potentially dually enrolled in a public so and this school during the first three count dates, as applicable. All identified students were subject procedures as described in Schedule A.	
Results:	
The student was determined to be actively attending the school during the applicable count dates.	\$0.00
IV. Income Eligibility	
Scope and Selection:	
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 Student Scholarships for Educational Excellence Program.	the
Total Overpayments Identified Through These Procedures:	*
Maximum Overpayment Adjusted for Duplicate Overpayments:	*

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

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

School St. Angela Merici School

Site Code

506057

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$3.36 an educational purpose.

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, 2020.

Results:

The school expended 54% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School 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 scho	plarship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrol schools participating in the SSEEP for the first three count dates, 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 sch	olarship 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 s Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$3.36
Maximum Overpayment Adjusted for Duplicate Overpayments:	:	\$3.36

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

School St. Anthony School

Site Code

506059

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 1 non-scholarship student with an exception was identified for a total of \$37.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 5 payroll transactions and 2 non-payroll transactions that either lacked supporting \$1,900.67 documentation or were not for an educational purpose.

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, 2020.

Results:

The school expended 52.19% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

School St. Anthony School	Site Code	506059
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 6 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 2 scholarship students was identified by LDE as potentia and this school during the first three count dates, as applicable. All procedures as described in Schedule A.		
Results:		
All students were determined to be actively attending the school du	uring the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 6 new scholarship students was selected for procedur	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$1,900.67
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$1,900.67

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

School St. Mary Magdalen School

Site Code

506094

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 1 non-scholarship student with an exception was identified for a total of \$1.25.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

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 identified.

b.2) Enrichment

Scope and Selection:

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

\$0.00

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

School St. Mary Magdalen School	Site Code	506094
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new sche	olarship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 2 scholarship students was identified by LDE as potent and this school during the first three count dates, as applicable. A procedures as described in Schedule A.		
Results:		
All students were determined to be actively attending the school of	during the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new sch	olarship 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 s Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayments	:	\$0.00

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

School Family Worship Christian Academy

Site Code

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 2 non-payroll transactions that either lacked supporting documentation or were not \$56.55 for an educational purpose.

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, 2020.

Results:

The school expended 56.58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:
LOUISIANA DEPARTMENT OF EDUCATION

School Family Worship Christian Academy	Site Code	538001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolle schools participating in the SSEEP for the first three count dates, th school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spe Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$56.55
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$56.55

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

School Concordia Lutheran School

Site Code

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 payroll transaction that either lacked supporting documentation or was not for an \$246.25 educational purpose.

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, 2020.

Results:

The school expended 41.16% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

School Concordia Lutheran School	Site Code	556001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enroll schools participating in the SSEEP for the first three count dates, t school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedur	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	becial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$246.25
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$246.25

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

School Crescent City Christian School

Site Code

557001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 2 non-scholarship students with exceptions was identified for a total of \$2,259.25.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 4 payroll transactions that either lacked supporting documentation or were not for an \$404.65 educational purpose.

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, 2020.

Results:

The school expended 66.61% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

School Crescent City Christian School	Site Code	557001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 3 scholarship students was identified by LDE as potential and this school during the first three count dates, as applicable. All procedures as described in Schedule A.		
Results:		
A total of 1 student was determined to not be actively attending the dates.	school during the applicable count	\$1,656.25
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spe Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$2,060.90
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$2,060.90

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

School Faith Lutheran School

Site Code

561001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 4 payroll transactions and 2 non-payroll transactions that either lacked supporting \$596.77 documentation or were not for an educational purpose.

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, 2020.

Results:

The school expended 52.06% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

School Faith Lutheran School	Site Code	561001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedur	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as potentia and this school during the first three count dates, as applicable. Al procedures as described in Schedule A.		
Results:		
A total of 1 student was determined to not be actively attending th dates.	e school during the applicable count	\$1,232.50
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 identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$1,829.27
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$1,829.27

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

School Lighthouse Christian Preparatory School

Site Code

571001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$433.93 an educational purpose.

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, 2020.

Results:

The school expended 61.34% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

School Lighthouse Christian Preparatory School	Site Code	571001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures	in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolled schools participating in the SSEEP for the first three count dates, the 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	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spec Student Scholarships for Educational Excellence Program.	cial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$433.93
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$433.93

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

School Ridgewood Preparatory School

Site Code

572001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$15.27 an educational purpose.

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, 2020.

Results:

The school expended 38.98% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

LOUISIANA DEPARTMENT OF EDUCATION

School Ridgewood Preparatory School	Site Code	572001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new schola	arship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolle schools participating in the SSEEP for the first three count dates, th 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 schol	larship 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 spo Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$15.27
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$15.27

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

School Family Community Christian School

Site Code

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 2 non-scholarship students with exceptions was identified for a total of \$936.25.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$229.31 an educational purpose.

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, 2020.

Results:

The school expended 46.90% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

School Family Community Christian School	Site Code	579001
		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 schola	arship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as potentiall and this school during the first three count dates, as applicable. All procedures as described in Schedule A.		
Results:		
The student was determined to be actively attending the school dur	ing the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new schol	larship 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 spectrum Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$229.31
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$229.31

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

School Gethsemane Christian Academy

Site Code

582001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$5.54 an educational purpose.

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, 2020.

Results:

The school expended 55.90% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

School Gethsemane Christian Academy	Site Code	582001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures	in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolle schools participating in the SSEEP for the first three count dates, th school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedure	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spo Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$5.54
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$5.54

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

School SIHAF K-12 Learning Academy

Site Code

5B2001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 37.99% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

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

School SIHAF K-12 Learning Academy	Site Code	5B2001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as potentially and this school during the first three count dates, as applicable. All procedures as described in Schedule A.		
Results:		
The student was determined to be actively attending the school duri	ing the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
A total of 1 exception was identified.		\$4,310.25
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spe Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$4,310.25
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$4,310.25

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

School Lutheran High School

Site Code

616001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 2 non-payroll transactions that either lacked supporting documentation or were not \$44.65 for an educational purpose.

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, 2020.

Results:

The school expended 75.06% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

School Lutheran High School	Site Code	616001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proceed	ures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as potent and this school during the first three count dates, as applicable. A procedures as described in Schedule A.)
Results:		
A total of 1 student was determined to not be actively attending dates.	the school during the applicable count	\$1,806.25
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proceed	lures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$1,850.90
Maximum Overpayment Adjusted for Duplicate Overpayments	s:	\$1,850.90

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

School University Academy of Cenla

Site Code

619001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$68.58 an educational purpose.

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, 2020.

Results:

The school expended 71.87% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

School University Academy of Cenla	Site Code	619001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedu	ures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as potent and this school during the first three count dates, as applicable. A procedures as described in Schedule A.		0
Results:		
The student was determined to be actively attending the school of	during the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proceed	dures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$68.58
Maximum Overpayment Adjusted for Duplicate Overpayment	s:	\$68.58

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

School Alexandria Country Day School

Site Code

641001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$140.29 an educational purpose.

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, 2020.

Results:

The school expended 86.76% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

School Alexandria Country Day School	Site Code	641001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new scholarsh	ip students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolled in schools participating in the SSEEP for the first three count dates, there school.	1	
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 scholars	hip 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 specia Student Scholarships for Educational Excellence Program.	l education tuition through the	
Total Overpayments Identified Through These Procedures:		\$140.29
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$140.29

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

School Old Bethel Christian Academy

Site Code

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 62.59% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

LOUISIANA DEPARTMENT OF EDUCATION

School Old Bethel Christian Academy	Site Code	656001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 2 new scholarship students was selected for procedu	ures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enror schools participating in the SSEEP for the first three count dates school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 2 new scholarship students was selected for proceed	dures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayment	s:	\$0.00

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

School John Paul The Great Academy

Site Code

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 56.02% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

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

School John Paul The Great Academy	Site Code	667001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proced	ures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enr schools participating in the SSEEP for the first three count dates school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proceed	dures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayment	s:	\$0.00

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

School McKinney Byrd Academy

Site Code

6A7001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 2 non-scholarship students with exceptions was identified for a total of \$3,025.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 payroll transaction that either lacked supporting documentation or was not for an \$4.17 educational purpose.

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, 2020.

Results:

The school expended 52.81% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School McKinney Byrd Academy	Site Code	6A7001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedure	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrol schools participating in the SSEEP for the first three count dates, school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedu	ares in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive s Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$4.17
Maximum Overpayment Adjusted for Duplicate Overpayments:	:	\$4.17

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

School Weatherford Academy

Site Code

6A9001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

A sample of 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 was identified for a total of \$693.75.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 3 payroll transactions that either lacked supporting documentation or were not for an \$252.44 educational purpose.

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, 2020.

Results:

The school expended 39.82% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

School Weatherford Academy	Site Code 6AS	9001
	Questioned (Overpayn	
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedu	ares in accordance with Schedule A.	
Results:		
A total of 1 exception was identified.	\$2	2,787.50
2. Dual Enrollment		
Scope and Selection:		
A total of 7 scholarship students was identified by LDE as poten and this school during the first three count dates, as applicable. A procedures as described in Schedule A.		
Results:		
A total of 1 student was determined to not be actively attending t dates.	he school during the applicable count \$1	,393.75
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proced	ures in accordance with Schedule A.	
Results:		
A total of 1 exception was identified.	\$2	2,787.50
V. Special Education Tuition		
The procedure was not applicable as the school did not receive s Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:	\$7	7,221.19
Maximum Overpayment Adjusted for Duplicate Overpayments	:\$4	1,433.69

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

School Prevailing Faith Christian Academy

Site Code

706001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 2 non-scholarship students with exceptions was identified for a total of \$5,000.00.

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

Results:

P&N identified 4 payroll transactions that either lacked supporting documentation or were not for an \$2,806.80 educational purpose.

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, 2020.

Results:

The school expended 54.32% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

LOUISIANA DEPARTMENT OF EDUCATION

School Prevailing Faith Christian Academy	Site Code	706001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new schol	arship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 3 scholarship students was identified by LDE as potentia and this school during the first three count dates, as applicable. All procedures as described in Schedule A.		
Results:		
All students were determined to be actively attending the school du	uring the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new scho	larship 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 sp Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$2,806.80
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$2,806.80

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

School Evangel Christian Academy

Site Code

719001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 2 payroll transactions that either lacked supporting documentation or were not for an \$591.62 educational purpose.

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, 2020.

Results:

The school expended 57.41% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

School Evangel Christian Academy	Site Code	719001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new sel	nolarship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enro- schools participating in the SSEEP for the first three count dates 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 sc	holarship 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 Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$591.62
Maximum Overpayment Adjusted for Duplicate Overpayment	s:	\$591.62

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

School Boutte Christian Academy

Site Code

727001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 3 payroll transactions and 3 non-payroll transactions that either lacked supporting \$1,727.60 documentation or were not for an educational purpose.

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, 2020.

Results:

The school expended 97.95% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Two key personnel were subjected to the procedures. For one key personnel, supporting documentation was provided by the school and P&N determined that their salary did not increase by 15% or more. For the other key personnel, the school did not provide supporting documentation and therefore, P&N was unable to perform this procedure in accordance with the AUP.
LOUISIANA DEPARTMENT OF EDUCATION STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

School 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 procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enroll schools participating in the SSEEP for the first three count dates, t school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedure	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	becial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$1,727.60
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$1,727.60

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

School Victory Christian Academy

Site Code

760001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 1 non-scholarship student with an exception was identified for a total of \$1,087.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 payroll transaction that either lacked supporting documentation or was not for an \$57.41 educational purpose.

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, 2020.

Results:

The school expended 63.01% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School Victory Christian Academy	Site Code	760001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 2 new scholarship students was selected for pr	ocedures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as p and this school during the first three count dates, as applica procedures as described in Schedule A.)
Results:		
The student was determined to be actively attending the sci	hool during the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 2 new scholarship students was selected for p	rocedures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not re- Student Scholarships for Educational Excellence Program		
Total Overpayments Identified Through These Procedure	s:	\$57.41
Maximum Overpayment Adjusted for Duplicate Overpay	ments:	\$57.41

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

School Westminster Christian Academy

Site Code

785001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 5 non-scholarship students with exceptions was identified for a total of \$87.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 3 non-payroll transactions that either lacked supporting documentation or were not \$177.18 for an educational purpose.

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, 2020.

Results:

The school expended 88.51% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

LOUISIANA DEPARTMENT OF EDUCATION

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 procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enroll schools participating in the SSEEP for the first three count dates, t school.		
Results:		
Procedure was not applicable.		\$0.00
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 identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$177.18
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$177.18

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

School Northeast Baptist School

Site Code

874001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 1 non-scholarship student with an exception was identified 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 identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$119.33 an educational purpose.

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, 2020.

Results:

The school expended 50.97% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

LOUISIANA DEPARTMENT OF EDUCATION

School Northeast Baptist School	Site Code	874001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 4 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enroll schools participating in the SSEEP for the first three count dates, t school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 4 new scholarship students was selected for procedur	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	becial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$119.33
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$119.33

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

School Torah Academy

Site Code

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 was identified for a total of \$1,862.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 53.02% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 4% of total scholarship budget.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

LOUISIANA DEPARTMENT OF EDUCATION

School Torah Academy	Site Code	876001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedu	ares in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enror schools participating in the SSEEP for the first three count dates, school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for proced	ures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive s Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayments	::	\$0.00

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

School Claiborne Christian School

Site Code

886001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 2 non-payroll transactions that either lacked supporting documentation or were not \$19.36 for an educational purpose.

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, 2020.

Results:

The school expended 64.78% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School Claiborne Christian School	Site Code	886001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedur	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 2 scholarship students was identified by LDE as potenti and this school during the first three count dates, as applicable. Al procedures as described in Schedule A.		
Results:		
All students were determined to be actively attending the school d	luring the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedu	ires in accordance with Schedule A.	
Results:		
A total of 1 exception was identified.		\$1,496.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$1,515.36
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$1,515.36

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

School Jewish Community Day School

Site Code

889001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 5 non-scholarship students with exceptions was identified for a total of \$7,538.36.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 4 payroll transactions and 1 non-payroll transaction that either lacked supporting \$1,003.79 documentation or were not for an educational purpose.

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, 2020.

Results:

The school expended 136.14% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

LOUISIANA DEPARTMENT OF EDUCATION

School Jewish Community Day School	Site Code	889001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new schola	rship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolle schools participating in the SSEEP for the first three count dates, th 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 schole	arship 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 spe Student Scholarships for Educational Excellence Program.	cial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$1,003.79
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$1,003.79

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

School Quest School

Site Code

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 4 non-scholarship students with exceptions was identified for a total of \$250.00.

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 39.94% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

LOUISIANA DEPARTMENT OF EDUCATION

School Quest School	Site Code	905001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enroll schools participating in the SSEEP for the first three count dates, t school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$0.00
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$0.00

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

School Union Christian Academy

Site Code

992001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 1 non-scholarship student with an exception was identified for a total of \$23.65.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 1 non-payroll transaction that either lacked supporting documentation or was not for \$17.71 an educational purpose.

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, 2020.

Results:

The school expended 49.56% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

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

School Union Christian Academy	Site Code 9	92001
	-	oned Costs ayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new sch	olarship students for this school.	
Results:		
Procedure was not applicable.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
A total of 1 scholarship student was identified by LDE as potenti and this school during the first three count dates, as applicable. A procedures as described in Schedule A.		
Results:		
The student was determined to be actively attending the school d	luring the applicable count dates.	\$0.00
IV. Income Eligibility		
Scope and Selection:		
Per a Q1 student roster provided by LDE, there were no new scl	holarship 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 s Student Scholarships for Educational Excellence Program.	special education tuition through the	
Total Overpayments Identified Through These Procedures:		\$17.71
Maximum Overpayment Adjusted for Duplicate Overpayments		\$17.71

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

School eLearning Academy

Site Code

9B8001

\$377.45

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:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

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

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, 2020.

Results:

The school expended 30.68% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 6% of total scholarship budget.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

LOUISIANA DEPARTMENT OF EDUCATION

School eLearning Academy	Site Code	9B8001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedure	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enroll schools participating in the SSEEP for the first three count dates, t school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedure	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	becial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$377.45
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$377.45

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

School The Church Academy

Site Code

9BB001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 5 non-scholarship students with exceptions was identified for a total of \$17,477.85.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 5 payroll transactions and 3 non-payroll transactions that either lacked supporting \$497.28 documentation or were not for an educational purpose.

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, 2020.

Results:

The school expended 78.39% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

LOUISIANA DEPARTMENT OF EDUCATION

School The Church Academy	Site Code	9BB001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedur	res in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrol schools participating in the SSEEP for the first three count dates, school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedu	ures in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	pecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$497.28
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$497.28

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

School Madison STEAM Academy

Site Code

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

A total of 5 non-scholarship students with exceptions was identified for a total of \$7,500.00.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 5 payroll transactions and 5 non-payroll transactions that either lacked supporting \$5,797.91 documentation or were not for an educational purpose.

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, 2020.

Results:

The school expended 42.45% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

The school did not provide a complete listing of key personnel or supporting documentation. Therefore, P&N was unable to perform this procedure in accordance with the AUP.

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

School Madison STEAM Academy	Site Code 9BG001
	Questioned Costs (Overpayments)
III. Payment Verification	
1. Residency and Attendance:	
Scope and Selection:	
A sample of 5 new scholarship students was selected for proced	lures in accordance with Schedule A.
Results:	
A total of 4 exceptions were identified.	\$12,000.00
2. Dual Enrollment	
Scope and Selection:	
A total of 2 scholarship students was identified by LDE as poter and this school during the first three count dates, as applicable. procedures as described in Schedule A.	
Results:	
A total of 2 students was determined to not be actively attending dates.	g the school during the applicable count \$3,000.00
IV. Income Eligibility	
Scope and Selection:	
A sample of 5 new scholarship students was selected for proceed	dures in accordance with Schedule A.
Results:	
A total of 2 exceptions were identified.	\$3,000.00
V. Special Education Tuition	
The procedure was not applicable as the school did not receive Student Scholarships for Educational Excellence Program.	e special education tuition through the
Total Overpayments Identified Through These Procedures:	\$23,797.91
Maximum Overpayment Adjusted for Duplicate Overpayment	s: \$17,797.91

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

School Carlie Care Kids

Site Code

9BH001

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

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

Results:

No exceptions identified.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 5 non-payroll transactions that either lacked supporting documentation or were not \$1,283.33 for an educational purpose.

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, 2020.

Results:

The school expended 55.19% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions identified.

b.2) Enrichment

Scope and Selection:

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

Results:

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

LOUISIANA DEPARTMENT OF EDUCATION

School Carlie Care Kids	Site Code	9BH001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedur	es in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrol schools participating in the SSEEP for the first three count dates, school.	1	
Results:		
Procedure was not applicable.		\$0.00
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 identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive sp Student Scholarships for Educational Excellence Program.	becial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$1,283.33
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$1,283.33

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

School Word Ministries Christian Academy

Site Code

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 was identified for a total of \$3,112.50.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

No exceptions identified.

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, 2020.

Results:

The school expended 2.95% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

\$0.00

LOUISIANA DEPARTMENT OF EDUCATION

School Word Ministries Christian Academy	Site Code	9BI001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedures	s in accordance with Schedule A.	
Results:		
A total of 1 exception was identified.		\$3,112.50
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolle schools participating in the SSEEP for the first three count dates, th school.		
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 3 new scholarship students was selected for procedure	es in accordance with Schedule A.	
Results:		
A total of 2 exceptions were identified.		\$6,225.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spe Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$9,337.50
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$6,225.00

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

School eLearning Academy of Houma

Site Code

Questioned Costs (Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection:

P&N was unable to select a sample for this procedure, as the school does not have any non-scholarship students in grades in which there are scholarship students.

Results:

Procedure was not applicable.

II. Use of Funds

a) Verification of Educational Purpose

Scope and Selection:

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

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

Results:

P&N identified 3 payroll transactions and 5 non-payroll transactions that either lacked supporting \$1,031.34 documentation or were not for an educational purpose.

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, 2020.

Results:

The school expended 16.87% of their budget according to the schedule provided. A reserve budget category was included on the schedule at 6% of total scholarship budget.

Exception identified because expenditures, as of January 31, 2020, were less than 50% of the budgeted amount.

b.2) Enrichment

Scope and Selection:

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

Results:

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

LOUISIANA DEPARTMENT OF EDUCATION

School eLearning Academy of Houma	Site Code	9BJ001
		Questioned Costs (Overpayments)
III. Payment Verification		
1. Residency and Attendance:		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures	in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
2. Dual Enrollment		
Scope and Selection:		
Per a list of students identified by LDE as potentially dually enrolle schools participating in the SSEEP for the first three count dates, th school.	1	
Results:		
Procedure was not applicable.		\$0.00
IV. Income Eligibility		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedure	s in accordance with Schedule A.	
Results:		
No exceptions identified.		\$0.00
V. Special Education Tuition		
The procedure was not applicable as the school did not receive spo Student Scholarships for Educational Excellence Program.	ecial education tuition through the	
Total Overpayments Identified Through These Procedures:		\$1,031.34
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$1,031.34

Department of Education Office of Management and Finance

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Scholarships for Educational Excellence Program Agreed-Upon Procedures Report For the Year Ended June 30, 2020



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

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Division of Education Finance State of Louisiana, Department of Education

We have performed the procedures listed in the attached Schedule A, which were agreed to by the Louisiana Department of Education (LDE, the specified party), 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, 2020. Each of these schools is considered to be a responsible party whose management is responsible for conducting the Program at their respective schools in accordance with laws and regulations governing the Program. The scope and sufficiency of these procedures is solely the responsibility of LDE. 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 procedures performed are described in the attached Schedule A, while the results of our procedures, by school, are described in the attached Schedule B.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. 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 is not intended to be and should not be used by anyone other than these specified parties.

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

PROVOST, SALTER, HARPER & ALFORD, LLC

Provost, Saltu, Haym & and, LLC

June 23, 2020 Baton Rouge, Louisiana

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

Executive Summary

June 30, 2020

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 2019-2020. Procedures performed were agreed to by the LDE and are included in Schedule A of the agreed-upon procedures report. Seventy-one (71) schools were subject to these procedures.

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

I. <u>Tuition and Fees for Scholarship Students Compared to Non-scholarship Students</u>

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 ten (10) out of seventy-one (71) schools tested, Provost, Salter, Harper & Alford, LLC (PSHA) noted exceptions when making that comparison. For purposes of this procedure, an exception is defined as an instance where the tuition and fees charged and collected from a non-scholarship student were less than the tuition paid by the Program for scholarship students. Exceptions were noted at the following schools:

School Site Code	School
502001	Ascension Diocesan Regional School
907001	Brighter Horizon School of Baton Rouge
861001	Cedarwood School
9B4001	Lakeside Christian Academy
898001	Louisiana New School Academy
897001	New Orleans Adventist Academy
502021	Redemptorist Elementary School
502018	St. Elizabeth School
502019	St. Francis Xavier School
626001	St. John 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
Executive Summary, continued

June 30, 2020

be attributed to the school. Noted exceptions for 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 costs charged to the Program and evidence of educational purpose. PSHA noted the following observations for the seventy-one (71) schools for which expenditures were tested as described in Schedule A:

Seven (7) schools accounted for scholarship expenditures separately through separate bank accounts or accounting systems identifying scholarship program activity: Bishop McManus Academy (872001), Hosanna Christian Academy (702001), St. Elizabeth School (502018), St. John Lutheran School (626001), St. Katherine Drexel Preparatory School (506122), St. Peter School - Reserve (506104), and Trinity Christian Academy (938001). For these schools, PSHA selected samples and performed testing in accordance with the procedures described in Schedule A.

For the remaining sixty-four (64) schools that use an allocation methodology as means of separately accounting for scholarship expenditures, PSHA obtained allocations of general operating cost to the program and performed the procedures described in Schedule A.

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

School Site Code	School	Scholarship Expenditure Testing Questioned Amounts		
897001	New Orleans Adventist Academy	\$ 9,062.23		
506079	St. Joan of Arc School - New Orleans	\$ 1,057.93		
596001	Baton Rouge International School	\$ 624.76		
898001	Louisiana New School Academy	\$ 518.11		
502019	St. Francis Xavier School	\$ 496.55		
506159	St. Benedict the Moor	\$ 487.16		
502048	Diocese of Baton Rouge Special Education Program	\$ 473.08		
502021	Redemptorist Elementary School	\$ 410.04		
506048	Resurrection of our Lord School	\$ 330.83		
506080	St. Joan of Arc School	\$ 326.38		
907001	Brighter Horizon School of Baton Rouge	\$ 326.09		
626001	St. John Lutheran School	\$ 319.96		
506055	St. Alphonsus School - New Orleans	\$ 288.06		
502005	Holy Family School	\$ 119.00		

Executive Summary, continued

June 30, 2020

School		Scholarship Expendit	ture T	esting			
Site Code	School	Questioned An	Questioned Amounts				
984001	Lakeside Christian Academy		\$	110.39			
506104	St. Peter School - Reserve		\$	96.18			
652001	Riverside Academy	· · · · · · · · · · · · · · · · · · ·	\$	91.91			
502003	Catholic High School of Pointe Coupee		\$	76.13			
506111	St. Rita School		\$	73.69			
506161	St. Therese Academy		\$	68.10			
502047	Cristo Rey Baton Rouge High School		\$	50.86			
506007	Ascension of Our Lord School		\$	32.55			
692003	The Dunham School		\$	15.81			
502033	Catholic Elementary School of Pointe Coupee	· · · · · · · · · · · · · · · · · · ·	\$	12.03			
735001	Northlake Christian High School		\$	9.30			
640001	False River Academy		\$	7.99			
502001	Ascension Diocesan Regional School		\$	7.82			
502006	Holy Ghost School		\$	7.17			
506122	St. Katharine Drexel Preparatory School		\$	6.78			
506061	St. Augustine High School		\$	6.54			
506066	St. Charles Catholic High School	•	\$	5.87			
729001	Gardere Community Christian School		\$	5.14			
994001	Ecole Bilingue de la Nouvelle	*	\$	1.97			
5A7001	Waldorf School of New Orleans		\$	1.68			
861001	Cedarwood School		\$	0.25			
502007	Mater Dolorosa School		\$	0.20			
	ΤΟΤΑ	L OVERPAYMENT	\$ 1	5,528.5			

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, 2020 were less than 50% of the amount budgeted. Of seventy-one (71) schools, twenty-three (23) schools reported less than 50% of budgeted expended.

Executive Summary, continued

June 30, 2020

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-six (56) out of seventy-one (71) schools that were reviewed, there were no exceptions noted. Nine (9) out of seventy-one (71) schools had at least one key personnel's salary increase by greater than 15%. For three (3) out of the seventy-one (71) schools, this procedure was not applicable as there were no compensated key employees for the current year. Three (3) schools did not provide sufficient documentation to complete the procedures.

III. Payment Verification

Residency and Attendance Verification

These procedures as described in Schedule A called for verifying residency and attendance for scholarship students. For thirty-two (32) out of a total of seventy-one (71) schools reviewed, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. PSHA noted that six (6) out of thirty-nine (39) remaining schools reviewed received scholarship tuition and fee payments for students that were identified as ineligible during residency and attendance verification procedures. A summary of the testing, the exceptions noted, and the tuition overpayment resulting from those exceptions is set forth in the following table.

School Site Code	School	New Scholarship Students Sample	Number of Students with Exceptions Related to Residency and/or Attendance	Total Overpayments ¹ Based Upon Test Sample
596001	Baton Rouge International School	. 5	5	\$ 25,060.75
907001	Brighter Horizon School of Baton Rouge	5	2	\$ 5,525.00
KBY001	Children's College	5	5	\$ 14,982.50
9B4001	Lakeside Christian Academy	5	1	\$ 4,406.25
898001	Louisiana New School Academy	2	2	\$ 4,980.00
502018	St. Elizabeth School	2	· 1	\$ 1,232.50

Executive Summary, continued

June 30, 2020

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 forty-three (43) students across twenty-two (22) schools. Quarter 3 attendance was tested for seventeen (17) students across ten (10) schools. All tested students for the following schools were determined to be actively attending the school during the count dates: Annunciation School (506002), Emmanuel Seventh Day Adventist School (669001), False River Academy (640001), Gardere Community Christian School (729001), Good Shepherd Nativity Mission School (506157), Greater Baton Rouge Hope Academy (705001), Lakeside Christian Academy (9B4001), Life of Christ Christian Academy (927001), Martin Luther King Jr. Christian Academy (704001), Mater Dolorosa School (502007), McMillian's First Steps CCDC (621001), St. Alphonsus School (506055), St. Benedict the Moor (506159), St. Joan of Arc School (506079), St. John Lutheran School (626001), St. Leo the Great School (506087), St. Mary's Academy (506095), St. Rita School (506111), St. Stephen School (506116), and St. Therese Academy (506161). 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
07001	Brighter Horizon School of Baton Rouge	2	2	\$ 2,762.50
702001	Hosanna Christian Academy	5	1	\$ 1,676.25
398001	Louisiana New School Academy	1	1	\$ 1,245.00
502021	Redemptorist Elementary School	5	3	\$ 6,200.00
506048	Resurrection of our Lord School	5	1	\$ 4,316.25
502018	St. Elizabeth School	1	1	\$ 1,232.50
502019	St. Francis Xavier School	1	1	\$ 1,102.50

Executive Summary, continued

June 30, 2020

IV. Income Eligibility

This procedure as described in Schedule A called for verifying income eligibility for scholarship students. For thirty-two (32) out of a total of seventy-one (71) schools reviewed, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. PSHA noted that seven (7) out of the thirty-nine (39) remaining schools reviewed received scholarship tuition and fee payments for students that were identified as ineligible. A summary of the testing performed, identified exceptions, and tuition overpayment resulting from those exceptions is set forth in the following table.

School Site Code	School	New Scholarship Students Sample	Number of Students with Exceptions Related to Income Eligibility	Total Overpayments Based Upon Test Sample
506002	Annunciation School	5	1	\$ 4,130.25
907001	Brighter Horizon School of Baton Rouge	5	1	\$ 4,143.75
KBY001	Children's College	5	3	\$ 10,372.50
898001	Louisiana New School Academy	2	1	\$ 1,245.00
502018	St. Elizabeth School	2	1	\$ 1,232.50
626001	St. John Lutheran School	5	1	\$ 4,387.50
506111	St. Rita School	5		\$ 1,418.75

TOTAL OVERPAYMENT \$ 26,930.25

V. Special Education Tuition

Two (2) of the seventy-one (71) 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	Site Code
674001	Angles Academy	506048
506002	Annunciation School	652001
933002	Ascension Christian School	502016
502001	Ascension Diocesan Regional School	506055
506007	Ascension of Our Lord School	506056
596001	Baton Rouge Internation School *	506061
872001	Bishop McManus School	506159
907001	Brighter Horizon School of Baton Rouge	506066
502033	Catholic Elementary of Pointe Coupee	506071
502003	Catholic High of Pointe Coupee	502018
861001	Cedarwood School	502019
KBY001	Children's College *	502040
502047	Cristo Rey Baton Rouge High School	506080
502048	Diocese of Baton Rouge Special Education Program	506079
994001	Ecole Bilingue de la Nouvelle-Orleans	502023
669001	Emmanuel Seventh Day Adventist School	502024
640001	False River Academy	626001
729001	Gardere Community Christian School	502046
506157	Good Shepherd Nativity Mission School	502025
705001	Greater Baton Rouge Hope Academy	506122
502005	Holy Family School	506087
502006	Holy Ghost School (Hammond)	506095
702001	Hosanna Christian Academy	506091
9B7001	HYPE Academy	502036
722001	Jehovah Jireh Christian Academy	502004

Site Code	School Name
506048	Resurrection of Our Lord School
652001	Riverside Academy
502016	St. Alphonsus Catholic School (Baton Rouge)
506055	St. Alphonsus School (New Orleans)
506056	St. Andrew the Apostle School
506061	St. Augustine High School
506159	St. Benedict the Moor School
506066	St. Charles Catholic High School
506071	St. Dominic School
502018	St. Elizabeth School
502019	St. Francis Xavier Catholic School
502040	St. Jean Vianney School
506080	St. Joan of Arc School (Laplace)
506079	St. Joan of Arc School (New Orleans) *
502023	St. John Elementary School
502024	St. John High School
626001	St. John Lutheran School
502046	St. John Primary School
502025	St. Joseph Catholic School
506122	St. Katharine Drexel Preparatory School
506087	St. Leo the Great School
506095	St. Mary's Academy (Girls)
506091	St. Margaret Mary's School
502036	St. Michael the Archangel Diocesan Regional High School
502004	St. Peter Chanel Interparochial School

* This school did not provide written representations.

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

Site Code	School Name	Site Code	
9B4001	Lakeside Christian Academy	506104	ŝ
927001	Life of Christ Christian Academy	506111	Ś
989001	Light City Christian Academy	506116	5
898001	Louisiana New School Academy	502029	ŀ
704001	Martin Luther King Jr. Christian Academy	506161	1
502007	Mater Dolorosa School	502039	Ī
621001	McMillian's First Steps CCDC	502030	ŀ
502008	Most Blessed Sacrament School	692003	ŀ
897001	New Orleans Adventist Academy *	990001	ŀ
735001	Northlake Christian School	5A7001	Ī
502021	Redemptorist Diocesan Regional Elementary School		T

Site Code	School Name
506104	St. Peter School (Reserve)
506111	St. Rita School (Fontainbleau)
506116	St. Stephen School
502029	St. Theresa Middle School
506161	St. Therese Academy
502039	St. Thomas Aquinas Diocesan Regional High School
502030	St. Thomas More School
692003	The Dunham School
990001	Trinity Christian School
5A7001	Waldorf School of New Orleans *

Scope/Procedures:

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

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

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

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

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, 2020 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, 2020 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

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

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, 2020 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 (AY2019-20) and prior years (AY2018-19) 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 AY2018-19 and that have incurred scholarship payments for salaries and benefits, PSHA compared the AY2019-20 salaries to the AY2018-19 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.

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

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 4, 2019, December 4, 2019, February 5, 2020, with the final count date on May 6, 2020. Per LDE's guidance, attendance was tested for the following time periods to account for holidays and any school closures: August 21, 2019-September 20, 2019, November 13, 2019-December 20, 2019, and January 22, 2020-February 21, 2020. Active attendance was defined as no more than 10 absences within each of those periods. Enrollment was verified through observation of class roll books and/or attendance records. Any selected student not actively attending was reported as an exception on Schedule B of the report. Program costs associated with each exception are reported as questioned costs. Such questioned costs are identified only for the period tested and for the items tested. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEP population.

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

B. Dual Enrollment

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

LDE provided two separate lists, one identifying students that were potentially dually enrolled in a public school and one of the schools participating in the SSEEP during Q1; and a separate list identifying potentially dually enrolled students during Q3. For each list, PSHA verified that each student was actively attending the school on or before each

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

of the applicable count dates for which tuition and fees are claimed. Active attendance was defined as no more than 10 unexcused absences within two weeks before and after the count date. If students were determined to be not actively attending the participating SSEEP School on the count dates, PSHA identified the student as being ineligible for the quarterly SSEEP payment due for those count dates. Any such payment received by the school was considered to be a questioned cost (overpayment). The LDE should be aware that students within our sample identified as actively attending the SSEEP school will not be associated with an overpayment to the school. If such a student is dually enrolled, then additional procedures may be needed at other schools to determine if overpayments from the State of Louisiana occurred.

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

Verify that the school did examine and maintain income eligibility documentation to support a student's qualification for the program and therefore may receive payments for tuition and fees on behalf of a student.

» Using the same sample as in Procedure III, PSHA verified that each scholarship student met the income eligibility requirements. We reviewed the income eligibility supporting documentation to ensure that the family income is not greater than 250% of the current federal poverty guidelines. The following table, as published by the LDE in Scholarship Program 2019-2020 Application Guide, was used to determine income eligibility.

Scholarshi	o Eligi	bility - 250	% of C	urrent Fede	ral P	overty Guideli	nes	
Persons in						Bi-Weekly		
Family/Household	Year	ly Income	Mont	hly Income	5 1195 19 91	Income	We	ekly Income
2	\$	42,275	\$	3,523	\$	1,624	\$	812
3	\$	53,325	\$	4,444	\$	2,050	\$	1,025
4	\$	64,375	\$	5,365	\$	2,474	\$	1,237
5	\$	75,425	\$	6,285	\$	2,900	\$	1,450
6	\$	86,475	\$	7,206	\$	3,324	\$	1,662
7	\$	97,525	\$	7,929	\$	3,750	\$	1,875
8	\$	108,575	\$	9,048	\$	4,174	\$	2,087
Add this amount for								
each additional person	\$	11,050	\$	921	\$	425	\$	213

»

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

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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 2018 Calendar Year
 - Unemployment Compensation Statement for the Period Ending on December 31, 2018
 - Alimony as Shown in Court Decree or Agreement
 - Social Security Benefits Statement for the Period Ending on December 31, 2018
 - Pension Statement for the Period Ending on December 31, 2018

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

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

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

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

ANGLES ACADEMY Site Code: 674001 **Questioned Costs** (Overpayments) I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions. Results: No exceptions noted. \$ II. Use of Funds A) Verification of Educational Purpose Scope and Selections: The school provided an allocation of its general operating expenditures to the Program. A sample of transactions was selected for the procedures in accordance with Schedule A. Results: No exceptions noted. \$ B.1) Budget - Actual Expenditures Scope and Selection: A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020. 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, 2020, 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.

Schedule B

\$

Schedule B

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

ANGLES ACADEMY Site Code	de: 674001 Questioned Costs (Overpayments
III. Payment Verification	(over payments
1. Residency and Attendance	
The procedure was not applicable as the school did not have any new scholarship students for year.	
2. Dual Enrollment	\$
Procedure was not applicable as the school did not have any students identified by the LDE a potentially dually enrolled.	as
	\$
IV. Income Eligibility	
The procedure was not applicable as the school did not have any new scholarship students for	r the
year.	\$
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 Overpayment Identified Through These Procedures:	<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$</u>

ANNUNCIATION SCHOOL Site Code: 506002 **Questioned Costs** (Overpayments) I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions. Results: No exceptions noted. \$ II. Use of Funds A) Verification of Educational Purpose Scope and Selections: The school provided an allocation of its general operating expenditures to the Program. A sample of transactions was selected for the procedures in accordance with Schedule A. Results: No exceptions noted. \$ B.1) Budget - Actual Expenditures Scope and Selection: A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020. Results: The school expended 80% of their budget according to the schedule provided. Reserve category is used to accommodate the upcoming expenditures later in the school year. No exceptions noted. \$ **B.2)** Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater. Results: No exceptions noted.

\$

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES **ANNUNCIATION SCHOOL** Site Code: 506002 **Questioned** Costs (Overpayments) III. Payment Verification (Attendance and Residency) 1. Residency and Attendance Scope and Selection: A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A. Results: No exceptions noted. \$ 2. Dual Enrollment Scope and Selection: Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were 2 students listed for this school. Results: No exceptions noted. \$ **IV. Income Eligibility** Scope and Selection: A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A. Results: A total of 1 exception noted. \$ 4,130.25 V. Special Education Tuition The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program. Total Overpayment Identified Through These Procedures: 4,130.25

Schedule B

4,130.25

Maximum Overpayment Adjusted for Duplicate Overpayments:

	(Overpayments)
. Tuition and Fees for Scholarship Students	(Over payments)
Scope and Selection	
A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarsh students were less than amounts charged to scholarship students. While we report these as exception no questioned cost is reported within this schedule. The Department may wish to further considiring impacts to the program as a result of these exceptions.	, ns,
Results:	
No exceptions noted.	¢
I. Use of Funds	\$ -
A) Verification of Educational Purpose	
Scope and Selections:	
The school provided 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 Janua 2020.	ary
Results:	
The school expended 74% of their budget according to the schedule provided. No reserve bud category was included on the schedule.	get
No exceptions noted.	¢.
B.2) Enrichment	\$ -
Scope and Selection:	
We reviewed salaries for key personnel to determine whether the salaries have increased by 15% greater.	or
Results:	
No exceptions noted.	\$ -

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Schedule B

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Schedule B

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

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

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ASCENSION DIOCESAN REGIONAL HIGH SCHOOL	Site Code:	502 Questioned Co (Overpayme	osts
I. Tuition and Fees for Scholarship Students		(Over payme	ints)
Scope and Selection			
A sample of 5 non-scholarship students was selected for procedures in accordan	ice 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 wi impacts to the program as a result of these exceptions.	ort these as exceptions,		
Results:			1
A total of 1 non-scholarship observation was noted for a total of \$510.24. No discount off tuition and fees for student.	o support for faculty	\$	-
II. Use of Funds		-	
A) Verification of Educational Purpose			
Scope and Selections:			
The school provided an allocation of its general operating expenditures to the Pr	rogram.		
A sample of transactions was selected for the procedures in accordance with Scl	-		
Results:			
From a sample of expenditures tested, we noted transactions that either lacked s documentation or were not for educational purpose. Exceptions noted.	supporting	¢	7.00
B.1) Budget – Actual Expenditures		\$	7.82
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a 31, 2020.	cut-off date of January		
Results:			
The school expended 33% of their budget according to the schedule provide category was included on the schedule.	ed. No reserve budget		
Exception noted because expenditures, as of January 31, 2020, were less than amount.	n 50% of the budgeted	, ,	
B.2) Enrichment		\$	-
Scope and Selection:			
We reviewed salaries for key personnel to determine whether the salaries hav greater.	ve increased by 15% or		
Results:			

\$

Schedule B

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

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ASCENSION DIOCESAN REGIONAL HIGH SCHOOL	Site Code:	Questione	
III. Payment Verification (Attendance and Residency)		(Overpa	yments)
1. Residency and Attendance			
The procedure was not applicable as the school did not have any new scholarshi year.	p students for the	¢	
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			
The procedure was not applicable as the school did not have any new scholarshi	ip students for the		
year.		\$	-
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	<u>\$</u>	-
Total Overpayment Identified Through These Procedures:		<u>\$</u>	7.82
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$	7.82

ASCENSION OF OUR LORD SCHOOL	Site Code:	Questio	506007 ned Costs
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	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 Prog	gram.		
A sample of transactions was selected for the procedures in accordance with Scher	dule A.		
Results:			
From a sample of expenditures tested, we noted transactions that either lacked sup documentation or were not for educational purpose. Exceptions noted.	oporting	•	
B.1) Budget – Actual Expenditures		\$	32.55
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a cut 31, 2020.	t-off date of January		
Results:			
The school expended 55% of their budget according to the schedule provided 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 a greater.	increased by 15% or		
Results:			
Exception noted. Salaries for at least one key employee increased by 15% or more	e.	\$	-

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ASCENSION OF OUR LORD 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 was selected for procedures in accordan	nce 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		
		\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in accordan	nce with Schedule A.		
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.	tion tuition through the		
		<u>\$</u>	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	32.5
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	32.55

BATON ROUGE INTERNATIONAL SCHOOL

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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.

B.1) Budget - Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020.

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 2020, 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.

\$

\$

26

Site Code: (Overpayments)

Schedule B

\$

\$

624.76

Schedule B

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

BATON ROUGE INTERNATIONAL SCHOOL	Site Code:	Quest	596001 ioned Costs
III. Payment Verification (Attendance and Residency)		(Ove	erpayments)
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:			
A total of 5 exceptions noted			
2. Dual Enrollment		\$	25,060.75
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 a	accordance with Schedule A.		
Results:			
No exceptions noted.		\$	-
V. Special Education Tuition			
The procedure was not applicable as the school did not receive specia Scholarship for Educational Excellence Program.	l education tuition through the		
		<u>\$</u>	-
Total Overpayment Identified Through These Procedures:		<u>\$</u>	25,685.51
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	25,685,51

BISHOP MCMANUS ACADEMY Site Code:	872001 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 with Schedule A.	
Exceptions, if 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.	ф.
II. Use of Funds	\$ -
A) Verification of Educational Purpose	
Scope and Selections:	
The school provided 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, 2020.	
Results:	
The school expended 47% of their budget according to the schedule provided. Reserve category is used to accommodate the upcoming expenditures later in the school year.	
Exception noted because expenditures, as of January 31, 2020, 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.	\$-

BISHOP MCMANUS ACADEMY Site C	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 with Schedule A.	
Results:	
No exceptions noted.	¢
1. 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 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 throus Scholarship for Educational Excellence Program.	ugh the
Total Overpayment Identified Through These Procedures:	<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$</u>

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 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 r 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:		
A total of 3 non-scholarship students with exceptions noted for a total of \$4,	884.99	
II. Use of Funds		\$ -
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided an allocation of its general operating expenditures to the	le 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.	ther lacked supporting	\$ 326.09
B.1) Budget – Actual Expenditures		\$ 326.09
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with 2020.	a cut-off date of January	
Results:		
The school expended 65% of their budget according to the schedule provused for any unusual or unexpected expenses.	vided. Reserve category is	
No exceptions noted.		
B.2) Enrichment		\$ -
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries greater.	have increased by 15% or	
Results:		
Exception noted, the school did not provide sufficient documentation to all in accordance with Schedule A for Procedure II.	low for testing	

BRIGHTER HORIZON SCHOOL OF BATON ROUGE Site Code: III. Payment Verification (Attendance and Residency) Site Code:	907001 Questioned Costs (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:	
A total of 2 exceptions noted.	¢ 5,525,00
2. Dual Enrollment	\$ 5,525.00
Scope and Selection:	
Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were 2 students listed for this school.	
Results:	
A total of 2 exceptions noted.	\$ 2,762.50
IV. Income Eligibility	
Scope and Selection:	
A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.	
Results:	
A total of 1 exception noted.	\$ 4,143.75
V. Special Education Tuition	
The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.	\$
Total Overpayment Identified Through These Procedures:	<u>\$ 12,757.34</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$7,232.34</u>

CATHOLIC ELEMENTARY SCHOOL OF POINTE COUPEE	Site Code:	502033 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	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 t no questioned cost is reported within this schedule. The Department may wish impacts to the program as a result of these exceptions.	hese 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 Progr	ram.	
A sample of transactions was selected for the procedures in accordance with Sched	ule A.	
Results:		
From a sample of expenditures tested, we noted transactions that either la documentation or were not for educational purpose. Exceptions noted.	cked supporting	\$ 12.03
B.1) Budget – Actual Expenditures		\$ 12.03
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut- 31, 2020.	off date of January	
Results:		
The school expended 62% of their budget according to the schedule provided. category was included on the schedule.	No reserve budget	
No exceptions noted.		۰. ۲
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.		\$

CATHOLIC ELEMENTARY SCHOOL OF POINTE COUPEE	Site Code:	Ouestion	502033 ed Costs
III. Payment Verification (Attendance and Residency)		-	ayments)
1. Residency and Attendance			
Scope and Selection:			
A sample of 2 new scholarship students was selected for procedures in accordance with	th Schedule A.		
Results:			
No exceptions noted.		•	
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students identified by th as potentially dually enrolled.	e LDE		
		\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 2 new scholarship students was selected for procedures in accordance wi	th Schedule A.		
Results:			
No exceptions noted.		\$	-
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special education tu Scholarship for Educational Excellence Program.	ition through the	<u>\$</u>	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	12.03
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	12.03

CATHOLIC HIGH SCHOOL OF POINTE COUPEE	Site Code:	Questioned	
I. Tuition and Fees for Scholarship Students		(Overpayn	nents)
Scope and Selection			
A sample of 5 non-scholarship students was selected for procedures in accordance w	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 Progra	ım.		
A sample of transactions was selected for the procedures in accordance with Schedu	le A.		
Results:			
From a sample of expenditures tested, we noted transactions that either lacked support documentation or were not for educational purpose. Exceptions noted.	orting	¢	76.12
B.1) Budget – Actual Expenditures		\$	76.13
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a cut-o 31, 2020.	ff date of January		
Results:			
The school expended 57% of their budget according to the schedule provided. A 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 inc greater.	creased by 15% or		
Results:			
No exceptions noted.		\$	-

Schedule B

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

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CATHOLIC HIGH SCHOOL OF POINTE COUPEE Site Code:	502003 Questioned Costs
III. Payment Verification (Attendance and Residency)	(Overpayments)
1. Residency and Attendance	
Scope and Selection:	
The procedure was not applicable as the school did not have any new scholarship students for the year.	٩
2. Dual Enrollment	\$ -
Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.	
	\$-
IV. Income Eligibility	
The procedure was not applicable as the school did not have any new scholarship students for the	
year.	\$ -
V. Special Education Tuition	
The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.	\$ _
Total Overpayment Identified Through These Procedures:	<u>\$ 76.13</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$ 76.13</u>

Schedule B

7

CEDARWOOD SCHOOL	Site Code:	Question	
I. Tuition and Fees for Scholarship Students		(Overpa	yments)
Scope and Selection			
A sample of 5 non-scholarship students were selected for procedures in acc	cordance 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:			
A total of 1 non-scholarship observation was noted for a total of \$6,463.1 discount off tuition and fees for student.	3. No support for faculty	¢	
II. Use of Funds		\$	-
A) Verification of Educational Purpose			
Scope and Selections:			
The school provided an allocation of its general operating expenditures to t	the Program.		
A sample of transactions was selected for the procedures in accordance with	th 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	¢	0.25
B.1) Budget – Actual Expenditures		\$	0.23
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school wi 2020.	ith a cut-off date of January		
Results:			
The school expended 53% of their budget according to the schedule pre- category was included on the schedule.	rovided. No reserve budget		
No exceptions noted.			
D 2) Enrichment		\$	**
B.2) Enrichment			
Scope and Selection:			
We reviewed salaries for key personnel to determine whether the salaries 15% or greater.	have increased by		
Results:			
No exceptions noted.			

\$

CEDARWOOD SCHOOL	Site Code:	861001 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 according Schedule A.	ordance with	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students identified as potentially dually enrolled.	l by the LDE	\$
IV. Income Eligibility		
Scope and Selection:		
A sample of 1 new scholarship student was selected for procedures in according Schedule A.	ordance with	
Results:		
No exceptions noted.		\$-
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special educ through the Scholarship for Educational Excellence Program.	cation tuition	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$0.25</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$ 0.25

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGE	REED-UPON I	PROCEDURES
CHILDREN'S COLLEGE Site	Code:	KBY001 Questioned Costs (Overpayments)
I. Tuition and Fees for Scholarship Students		(Over payments)
The procedure was not applicable as the school did not have any non-scholarship students fo	or the	
year.	\$	-
II. Use of Funds		
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided an allocation of its general operating expenditures to the Program.		
A sample of transactions was selected for the procedures in accordance with Schedule A.		
Results:		
No exceptions noted.		
B.1) Budget – Actual Expenditures	5	, .
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-off date of 2020.	January	
Results:		
The school expended 21% of their budget according to the schedule provided. No reserve category was included on the schedule.	budget	
Exception noted because expenditures, as of January 2020, were less than 50% of the budgeted amount.		
B.2) Enrichment	:	-
This procedure was not applicable as the school did not have any compensated key personnel for this year.		

\$

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Schedule B

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

CHILDREN'S COLLEGE Site Code:	KBY001 Questioned Costs	
III. Payment Verification (Attendance and Residency)	(Overpayments)	
2. Residency and Attendance		
Scope and Selection:		
A sample of 5 new scholarship students were selected for procedures in accordance with Schedule A.		
Results:		
A total of 5 exceptions noted.	¢ 14.000 co	
3. Dual Enrollment	\$ 14,982.50	
Procedure was not applicable as the school did not have any students identified by the LDE as		
potentially dually enrolled.	\$ -	
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students were selected for procedures in accordance with Schedule A.		
Results:		
A total of 3 exceptions noted.	¢ 10.272.50	
V. Special Education Tuition	\$ 10,372.50	
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>\$ 25,355.00</u>	
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$ 14,982.50</u>	
CRISTO REY BATON ROUGE FRANCISCAN HIGH SCHOOL Site Code:	-	502047 oned Costs
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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 with Schedule A.		
Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions.		
Results:		
No exceptions noted.	\$	-
II. Use of Funds		
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided an allocation of its general operating expenditures to the Program.		
A sample of transactions was selected for the procedures in accordance with Schedule A.		
Results:		
From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.	\$	50.86
B.1) Budget – Actual Expenditures	¢	50.80
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020.		
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.	đ	
B.2) Enrichment	\$	-
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.		
Results:		
Exception noted. Salaries for at least one key employee increased by 15% or more.	\$	-

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

CRISTO	REY BATON ROUGE FRANCISCAN HIGH SCHOOL	Site Code:	502047 Ouestioned Costs
III. Paym	ent Verification (Attendance and Residency)		(Overpayments)
1.]	Residency and Attendance		
The j year.	procedure was not applicable as the school did not have any new schol	larship students for the	•
2.	Dual Enrollment		\$ -
	edure was not applicable as the school did not have any students idea tially dually enrolled.	ntified by the LDE as	
IV. Incom	ne Eligibility		\$ -
	procedure was not applicable as the school did not have any new schol	larship students for the	
year.			\$-
V. Specia	l Education Tuition		
	procedure was not applicable as the school did not receive special educ larship for Educational Excellence Program.	cation tuition through the	<u>\$</u>
Total	Overpayment Identified Through These Procedures:		<u>\$ 50.86</u>
Maxi	imum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 50.86</u>

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DIOCESE OF BATON ROUGE SPECIAL EDUCATION PROGRAM	Site Code:	Questi	502048 oned Costs
		-	payments)
I. Tuition and Fees for Scholarship Students			
Scope and Selection			
A sample of 5 non-scholarship students were selected for procedures in accordance w	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.		۵	
II. 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 Schedule	e A.		
Results:			
From a sample of expenditures tested, we noted transactions that either lack documentation or were not for educational purpose. Exceptions noted.	xed supporting	\$	473.08
B.1) Budget – Actual Expenditures		Φ	473.08
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a cut-of 31, 2020.	ff date of January		
Results:			
The school expended 60% of their budget according to the schedule provided. N 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 incre 15% or greater.	eased by		
Results:			
No exceptions noted.			
		\$	-

473.08

<u>\$</u>____

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

DIOCESE OF BATON ROUGE SPECIAL EDUCATION PROGRAM Site Code:	502048 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)	(over payments)
1. Residency and Attendance	
Scope and Selection:	
A sample of 2 new scholarship students was selected for procedures in accordance with Schedule A.	
Results:	
No exceptions noted.	<u>م</u>
2. Dual Enrollment	\$ -
Procedure was not applicable as the school did not have any students identified by the LDE	
as potentially dually enrolled.	\$-
IV. Income Eligibility	
Scope and Selection:	
A sample of 2 new scholarship students was selected for procedures in accordance with Schedule A.	
Results:	
No exceptions noted.	^
	\$ -
V. Special Education Tuition	
Scope and Selection:	
A sample of 3 special education students was selected for procedures in accordance with Schedule A.	
Results:	
No exceptions noted.	<u>\$</u>
Total Overpayment Identified Through These Procedures:	<u>\$ 473.08</u>

Maximum Overpayment Adjusted for Duplicate Overpayments:

ECOLE BILINGUE DE LA NOUVELLE-ORLEANS	Site Code:	-	994001 ned Costs
I. Tuition and Fees for Scholarship Students		(Overg	payments)
Scope and Selection			
A sample of 5 non-scholarship students was selected for procedures in accordance w	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 t 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 Progr	ram.		
A sample of transactions was selected for the procedures in accordance with Sched	lule A.		
Results:			
From a sample of expenditures tested, we noted transactions that either la documentation or were not for educational purpose. Exceptions noted.	cked supporting	¢	1.07
B.1) Budget – Actual Expenditures		\$	1.97
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a cut-2020.	off date of January		
Results:			
The school expended 44% of their budget according to the schedule provided. category was included on the schedule.	No reserve budget		
Exceptions noted because expenditures as of January 2020 were less than 5 budgeted amount.	50% of	۴	
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.			
		\$	-

Schedule B

ECOLE BILINGUE DE LA NOUVELLE-ORLEANS	Site Code:	9 Questioned	94001 Costs
III. Payment Verification (Attendance and Residency)		(Overpay)	ments)
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in according Schedule A.	ordance with		
Results:			
No exceptions noted.			
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students identified as potentially dually enrolled.	l by the LDE	\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in according Schedule A.	ordance with		
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.	tion tuition through the	\$	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	1.97
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$	1.97

45

Site Code:

I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if 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,

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

EMMANUEL SEVENTH DAY ADVENTIST SCHOOL

Scope and Selections:

The school provided 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 2020.

Results:

The school expended 37% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses.

Exceptions noted because expenditures as of January 2020 were less than 50% of budgeted amount.

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$

\$

Schedule B

669001

Questioned Costs (Overpayments)

\$

\$

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AC	GREED-UP(ON PROCEDURES
EMMANUEL SEVENTH DAY ADVENTIST SCHOOL Sit	te Code:	669001 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 accordance with Schedule A.	l	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$ -
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dually enrolled in a public s one of the schools participating in the SSEEP for the first three count dates, there was 1 stud for this school.		
Results:		
No exceptions noted.		
		\$ -
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.	1	
Results:		
No exceptions noted.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education tuition the Scholarship for Educational Excellence Program.	hrough the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u> _

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FALSE RIVER ACADEMY Site Code:		640001 ned Costs payments)
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 with Schedule A.		
Exceptions, if 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.	\$	7.99
B.1) Budget – Actual Expenditures	Φ	1.99
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020.		
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.		
	\$	_

FALSE RIVER ACADEMY Site Code:	•	640001 oned Costs rpayments)
III. Payment Verification (Attendance and Residency)		· · ·
1. Residency and Attendance		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.		
Results:		
No exceptions noted.	^	
2. Dual Enrollment	\$	-
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there was 1 student listed for this school.		
Results:		
No exceptions noted.		
	\$	-
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.		
Results:		
No exceptions noted.	\$	-
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.	\$	
Total Overpayment Identified Through These Procedures:	<u>\$</u>	7.9
Maximum Overpayment Adjusted for Duplicate Overpayments:	\$	7.99

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Schedule B

GARDERE COMMUNITY CHRISTIAN SCHOOL Site Code:	Question	
I. Tuition and Fees for Scholarship Students	(Overpa	ayments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.		
Exceptions, if 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 1 /
B.1) Budget – Actual Expenditures	\$	5.14
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020.		
Results:		
The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.		
No exceptions noted.		
B.2) Enrichment	\$	-
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.		
Results:		
No exceptions noted.	\$	

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION.

Schedule B

GARDERE COMMUNITY CHRISTIAN SCHOOL Si	te Code:	Questione (Overpa	
III. Payment Verification (Attendance and Residency)		(Over pa	ymentsj
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students were selected for procedures in accordance with Sch	hedule A.		
Results:			
No exceptions noted.		٠	
2. Dual Enrollment		\$	-
Scope and Selection:			
Per a list of students that were identified by LDE as potentially dually enrolled in a public one of the schools participating in the SSEEP for the first three count dates, there was 2 stud for this school.			
Results:			
No exceptions noted.		¢	
IV. Income Eligibility		\$	-
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in accordance with Sch	nedule A.		
Results:			
No exceptions noted.		\$	
V. Special Education Tuition		Ψ	-
The procedure was not applicable as the school did not receive special education tuition t Scholarship for Educational Excellence Program.	hrough the	\$	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	5.1
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$	5.14

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GOOD SHEPHERD NATIVITY MISSION Site Code: 506157 **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, 2020. Results: The school expended 54% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exceptions noted. \$ **B.2)** Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater. Results: No exceptions noted. \$

STATE OF LOUISIANIA DEDADTMENT OF EDUCATION		Schedule B
STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROG	RAM AGREED-UP	ON PROCEDURES
GOOD SHEPHERD NATIVITY MISSION	Site Code:	506157 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 8 new scholarship students was selected for procedures in accordance	e with Schedule A.	
Results:		
No exceptions noted.		Ð
2. Dual Enrollment		\$ -
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dually enrolled in one of the schools participating in the SSEEP for the first three count dates, there for this school.	n a public school and was 6 students listed	
Results:		
No exceptions noted.		\$ -
IV. Income Eligibility		
Scope and Selection:		
A sample of 8 new scholarship students was selected for procedures in accorda A.	ance with Schedule	
Results:		
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.	on tuition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

54

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

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

Scope and Selection

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

Exceptions, if 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, 2020.

Results:

The school expended 56% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$

\$

\$

\$

Schedule B STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES			
<u>GR</u>	EATER BATON ROUGE HOPE ACADEMY	Site Code:	705001 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 scholars year.	hip students for the	¢
	2. Dual Enrollment		\$ -
	Scope and Selection:		
	Per a list of students that were identified by LDE as potentially dually enrolled in one of the schools participating in the SSEEP for the first three count dates, there for this school.		
	Results:		
	No exceptions noted.		\$-
IV.	Income Eligibility		
	The procedure was not applicable as the school did not have any new scholars	ship students for the	
	year.		\$-
V.	Special Education Tuition		
	Scope and Selection:		
	A sample of 3 special education students was selected for procedures in accordan A.	nce with Schedule	
	Results:		
	No exceptions noted.		<u>\$</u>
	Total Overpayment Identified Through These Procedures:		<u>\$</u>
	Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>s </u>

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A.

HOLY FAMILY SCHOOL Sit	te Code:		502005
			ned Costs payments)
I. Tuition and Fees for Scholarship Students			
Scope and Selection			
A sample of 5 non-scholarship students was selected for procedures in accordance with Sche	edule A.		
Exceptions, if any, included differences where tuition and fees charged to and paid by non-se students were less than amounts charged to scholarship students. While we report these as e no questioned cost is reported within this schedule. The Department may wish to further impacts to the program as a result of these exceptions.	xceptions,		
Results:			
No exceptions noted.		۵	
II. Use of Funds		\$	-
A) Verification of Educational Purpose			
Scope and Selections:			
The school provided 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 sup documentation or were not for educational purpose. Exceptions noted.	pporting	¢	110.00
B.1) Budget – Actual Expenditures		\$	119.00
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a cut-off date 31, 2020.	of January		
Results:			
The school expended 75% of their budget according to the schedule provided. No reservategory was included on the schedule.	rve budget		
No exceptions noted.		¢	
B.2) Enrichment		\$	-
Scope and Selection:			
We reviewed salaries for key personnel to determine whether the salaries have increased greater.	by 15% or		
Results:			
Exception noted. Salaries for at least one key employee increased by 15% or more.		\$	-

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

HOLY FAMILY SCHOOL	Site Code:	50200 Questioned Cost
III. Payment Verification (Attendance and Residency)		(Overpayments
1. Residency and Attendance		
Scope and Selection:		
A sample of 3 new scholarship student was selected for procedures in accordance	e with Schedule A.	
Results:		
No exceptions noted.		^
2. Dual Enrollment		\$
Procedure was not applicable as the school did not have any students identified by potentially dually enrolled.	y the LDE as	
		\$-
IV. Income Eligibility		
Scope and Selection:		
A sample of 3 new scholarship student was selected for procedures in accordance	e with Schedule A.	
Results:		
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.	on tuition through the	\$
Total Overpayment Identified Through These Procedures:		\$119.0
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 119.0</u>

HOLY GHOST SCHOOL - HAMMOND	Site Code:	Questioned (
I. Tuition and Fees for Scholarship Students		(Overpaym	lents)
Scope and Selection			
A sample of 5 non-scholarship students was selected for procedures in accordance	e with Schedule A.		
Exceptions, if any, included differences where tuition and fees charged to and pai 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.	t 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	gram.		
A sample of transactions was selected for the procedures in accordance with Sche	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	¢	7 1 7
B.1) Budget – Actual Expenditures		\$	7.17
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a cu 31, 2020.	ut-off date of January		
Results:			
The school expended 51% of their budget according to the schedule provided, used for any unusual or unexpected expenses and to accommodate the expenses year in the summer months.			
No exceptions noted.			
B.2) Enrichment		\$	-
Scope and Selection:			
We reviewed salaries for key personnel to determine whether the salaries have greater.	increased by 15% or		
Results:			
No exceptions noted.		\$	
		Φ	-

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

HOLY GHOST SCHOOL - HAMMOND	Site Code:	502006 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new scholars year.	hip students for the	¢
2. Dual Enrollment		\$ -
The procedure was not applicable as the school did not have any students identifie potentially dually enrolled.	d by the LDE as	\$-
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new scholars year.	ship students for the	
		\$-
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special educatior Scholarship for Educational Excellence Program.	n tuition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$ 7.17</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 7.17</u>

HOSANNA CHRISTIAN ACADEMY Site Code:	702001 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 with Schedule A.	
Exceptions, if 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.	6
II. Use of Funds	\$-
A) Verification of Educational Purpose	
Scope and Selections:	
The school provided 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, 2020.	
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:	
Exception noted. Salaries for at least one key employee increased by 15% or more.	\$ -

SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES **HOSANNA CHRISTIAN ACADEMY** Site Code: 702001 **Questioned Costs** (Overpayments) III. Payment Verification (Attendance and Residency) 1. Residency and Attendance Scope and Selection: A sample of 12 new scholarship students was selected for procedures in accordance with Schedule A. Results: No exceptions noted. \$ 2. Dual Enrollment Scope and Selection: Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there was 5 students listed for this school. Results: A total of 1 exception noted. \$ 1,676.25 **IV. Income Eligibility** Scope and Selection: A sample of 12 new scholarship students was selected for procedures in accordance with Schedule A. Results: No exceptions noted. \$ V. Special Education Tuition The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program. -Total Overpayment Identified Through These Procedures: 1,676.25 \$ Maximum Overpayment Adjusted for Duplicate Overpayments: 1,676.25

Schedule B

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

Site Code: 9B7001 HYPE 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: 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, 2020. Results: The school expended 3% 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, 2020, were less than 50% of the budgeted amount. \$ **B.2)** Enrichment The procedure was not applicable as the school did not have any compensated key personnel for the year. \$

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

<u>HYPE ACADEMY</u> III. Payment Verification (Attendance and Residency)	Site Code:	9B7001 Questioned Costs (Overpayments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new scholarship year.	students for the	
2. Dual Enrollment		\$-
Procedure was not applicable as the school did not have any students identified by th as potentially dually enrolled.	e LDE	\$-
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new scholarship year.	students for the	
year.		\$ -
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education tu Scholarship for Educational Excellence Program.	ition through the	\$ _
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

JEHOVAH-JIREH CHRISTIAN ACADEMY Site Code:	722001 Questioned Costs (Overpayments)
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 Schedule A.	
Exceptions, if 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.	Ф
B.1) Budget – Actual Expenditures	\$
Scope and Selection:	
A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020.	
Results:	
The school expended 51% of their budget according to the schedule provided. No reserve budget category was included on the schedule.	
No exceptions noted.	¢
B.2) Enrichment	\$
Scope and Selection:	
We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	
Results:	
No exceptions noted.	\$

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

JEHOVAH-JIREH CHR	RISTIAN ACADEMY	Site Code:	722001 Questioned Costs (Overpayments)
111. I ayment vermeation	(Attendance and Residency)		
1. Residency and	Attendance		
The procedure was n year.	ot applicable as the school did not have any new schol	arship students for the	¢
2. Dual Enrollme	nt		\$-
Procedure was not ap as potentially dually	pplicable as the school did not have any students identifi enrolled.	ied by the LDE	\$-
IV. Income Eligibility			
The procedure was n year.	not applicable as the school did not have any new schol	larship students for the	
your.			\$-
V. Special Education Tu	ition		
	not applicable as the school did not receive special educ ational Excellence Program.	cation tuition through the	<u>\$</u>
Total Overpayment I	dentified Through These Procedures:		<u>\$</u>
Maximum Overpayn	nent Adjusted for Duplicate Overpayments:		<u>\$</u>

LAKESIDE CHRISTIAN ACADEMY	Site Code:	9B4001 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 acc	cordance with Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to students were less than amounts charged to scholarship students. While w no questioned cost is reported within this schedule. The Department m impacts to the program as a result of these exceptions.	we report these as exceptions,	
Results:		
A total of 3 non-scholarship students with exceptions noted for a total of S	\$1,500.	\$-
II. Use of Funds		
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided an allocation of its general operating expenditures to	o the Program.	
A sample of transactions was selected for the procedures in accordance w	vith Schedule A.	
Results:		
From a sample of expenditures tested, we noted transactions that documentation or were not for educational purpose. Exceptions noted.	either lacked supporting	\$ 110.39
B.1) Budget – Actual Expenditures		φ 110.39
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school w 2020.	with a cut-off date of January	
Results:		
The school expended 24% of their budget according to the schedule p used for any unusual or unexpected expenses.	provided. Reserve category is	
Exception noted because expenditures, as of January 2020, were less budgeted amount.	than 50% of the	¢
B.2) Enrichment		\$-
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salari greater.	ies have increased by 15% or	
Results:		

\$

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STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES LAKESIDE CHRISTIAN ACADEMY Site Code: 9B4001 Questioned Costs (Overpayments) III. Payment Verification (Attendance and Residency) 1. Residency and Attendance Scope and Selection: A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A. Results: A total of 1 exception noted. \$ 4,406.25 2. Dual Enrollment Scope and selection: Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were 2 students listed for this school. Results: No exceptions noted \$ **IV. Income Eligibility** Scope and Selection: A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A. Results: A total of 3 exceptions noted. \$ V. Special Education Tuition The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program. -Total Overpayment Identified Through These Procedures: 4,516.64 Maximum Overpayment Adjusted for Duplicate Overpayments: 4,516.64

	FE OF CHRIST CHRISTIAN ACADEMY Site Cod	e: 927001 Questioned Costs (Overpayments)
· 1.	Cuition and Fees for Scholarship Students	
	Scope and Selection	
	A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A	λ.
	Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholars students were less than amounts charged to scholarship students. While we report these as exception or questioned cost is reported within this schedule. The Department may wish to further const impacts to the program as a result of these exceptions.	ons,
	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 Janu 2020.	uary
	Results:	
	The school expended 43% of their budget according to the schedule provided. No reserve bu category was included on the schedule.	dget
	Exception noted because expenditures as of January 2020 were less than 50% of the budgete amount.	
	B.2) Enrichment	\$ -
	Scope and Selection:	
	We reviewed salaries for key personnel to determine whether the salaries have increased by 159 greater.	% or
	Results:	
	No exceptions noted.	\$

	TE OF LOUISIANA, DEPARTMENT OF EDUCATION OLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AG	GREED-UPC	ON PROCEDURES
<u>LIFE</u>	OF CHRIST CHRISTIAN ACADEMY Si	te Code:	927001 Questioned Costs
III. P	ayment Verification (Attendance and Residency)		(Overpayments)
1	1. Residency and Attendance		
2	Scope and Selection:		
1	A sample of 5 new scholarship students were selected for procedures in accordance with Sch	nedule A.	
1	Results:		
1	No exceptions noted.		
2	2. Dual Enrollment		\$ -
2	Scope and selection:		
â	Per a list of students that were identified by LDE as potentially dually enrolled in a public and one of the schools participating in the SSEEP for the first three count dates, there was 1 listed for this school.		
i	Results:		
]	No exceptions noted		\$-
IV. I	ncome Eligibility		
1	Scope and selection:		
	A sample of 5 new scholarship students were selected for procedures in accordance with Sc	hedule A.	
	Results:		
	No exceptions noted.		\$ -
V. SI	pecial Education Tuition		
	The procedure was not applicable as the school did not receive special education tuition t Scholarship for Educational Excellence Program.	hrough the	\$
	Total Overpayment Identified Through These Procedures:		<u>\$</u> -
	Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

\$

\$

\$

\$

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

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

Exceptions, if 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.

LIGHT CITY CHRISTIAN ACADEMY

I. Tuition and Fees for Scholarship Students

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

The school provided 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 2020.

Results:

The school expended 46% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exceptions noted because expenditures, as of January 2020, 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.

Schedule B

989001

Questioned Costs (Overpayments)

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Site Code:

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

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LIGHT CITY CHRISTIAN ACADEMY	Site Code:	989001 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 schola year.	rship students for the	
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		
The procedure was not applicable as the school did not have any new schola	arship students for the	
year.		\$-
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special educa Scholarship for Educational Excellence Program.	ation tuition through the	\$
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

LOUI	ISIANA NEW SCHOOL ACADEMY	Site Code:	898001 Questioned Costs
I. Tui	tion and Fees for Scholarship Students		(Overpayments)
S	Scope and Selection		
	A sample of 5 non-scholarship students was selected for procedures in accordance with	Schedule A.	
s n	Exceptions, if any, included differences where tuition and fees charged to and paid by n tudents were less than amounts charged to scholarship students. While we report these to questioned cost is reported within this schedule. The Department may wish to f mpacts to the program as a result of these exceptions.	e as exceptions,	
ŀ	Results:		
	A total of 2 non-scholarship observations were noted for a total of \$7,470. No testing provided for the two students.	g documents	\$ -
II. Us	e of Funds		
ł	A) Verification of Educational Purpose		
5	Scope and Selections:		
1	The school provided an allocation of its general operating expenditures to the Program.		
ł	A sample of transactions was selected for the procedures in accordance with Schedule.	А.	
1	Results:		
	From a sample of expenditures tested, we noted transactions that either lacked documentation or were not for educational purpose. Exceptions noted.	d supporting	\$ 518.11
I	B.1) Budget – Actual Expenditures		\$ 516.11
2	Scope and Selection:		
	A budget to actual expenditures schedule was provided by the school with a cut-off 2020.	date of January	
i	Results:		
	The school expended 47% of their budget according to the schedule provided. No category was included on the schedule.	reserve budget	
] 1	Exceptions noted because expenditures, as of January 31, 2020, were less than 50% the budgeted amount.	o of	ф.
B.2)	Enrichment		\$ -
	Scope and Selection:		
	We reviewed salaries for key personnel to determine whether the salaries have incre- greater.	ased by 15% or	
	Results:		
	Exception noted. Salaries for at least one key employee increased by 15% or more.		\$-

Schedule B

LOUISIANA NEW SCHOOL ACADEMY	Site Code:	·	898001 oned 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 accordance	e with Schedule A.			
Results:				
A total of 2 exceptions noted.				
2. Dual Enrollment		\$	4,980.00	
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, t listed for this school.				
Results:				
A total of 1 exception noted		\$	1,245.00	
IV. Income Eligibility				
A sample of 2 new scholarship students was selected for procedures in accordance	e with Schedule A.			
Results:				
A total of 1 exception noted.		\$	1,245.00	
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>	7,988.11	
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	5,498.11	

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MARTIN LUTHER KING JR. CHRISTIAN ACADEMY

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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 2020.

Results:

The school expended 70% 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.

704001 Questioned Costs (Overpayments)

\$

\$

\$

\$

Site Code:

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRA	AM AGREED-UP	ON PROCEDURES
MARTIN LUTHER KING JR. CHRISTIAN ACADEMY	Site Code:	704001 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 Schedule A.	accordance with	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$-
Scope and selection:		
Per a list of students that were identified by LDE as potentially dually enrolled in and one of the schools participating in the SSEEP for the first three count dates, the listed for this school.		
Results:		
No exceptions noted		\$-
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordance v	with Schedule A.	
Results:		
No exceptions noted.		
		\$-
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education the Scholarship for Educational Excellence Program.	tuition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

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<u>MA</u>	TER DOLOROSA SCHOOL	Site Code:	Questioned	
I. Tuition and Fees for Scholarship Students			(Overpay)	ments)
	Scope and Selection			
	A sample of 5 non-scholarship students was selected for procedures in accordance w	ith Schedule A.		
	Exceptions, if any, included differences where tuition and fees charged to and paid b students were less than amounts charged to scholarship students. While we report th 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. 1	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:			
	From a sample of expenditures tested, we noted transactions that either lac documentation or were not for educational purpose. Exceptions noted.	ked supporting	¢	0.20
	B.1) Budget – Actual Expenditures		\$	0.20
	Scope and Selection:			
	A budget to actual expenditures schedule was provided by the school with a cut-o 2020.	off date of January		
	Results:			
`	The school expended 35% of their budget according to the schedule provided. I category was included on the schedule.	No reserve budget		
	Exception noted because expenditures, as of January 2020, were less than 50% budgeted amount.	of the	¢	
	B.2) Enrichment		\$	-
	Scope and Selection:			
	We reviewed salaries for key personnel to determine whether the salaries have inc greater.	creased by 15% or		
	Results:			
	No exceptions noted.		\$	-

MATER DOLOROSA SCHOOL	Site Code:	Question	502007 d Costs
III. Payment Verification (Attendance and Residency)		(Overpa	
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in accorda	nce 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 enroll and one of the schools participating in the SSEEP for the first three count dates listed for this school.			
Results:			
No exceptions noted.		\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in 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 educa Scholarship for Educational Excellence Program.	ation tuition through the	\$	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	0.20
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	0.20

MCMILLIAN'S FIRST STEPS CCDC

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

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 2020.

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.

\$

Schedule B

Site Code:

621001 **Ouestioned Costs** (Overpayments)

\$

\$

\$

MCMILLIAN'S FIRST STEPS CCDC	Site Code:	621001 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 stu year.	dents for the	\$ -
2. Dual Enrollment		ф –
Scope and selection:		
Per a list of students that were identified by LDE as potentially dually enrolled in a p and one of the schools participating in the SSEEP for the first three count dates, 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 stu	idents for the	
year.		\$
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education tuit Scholarship for Educational Excellence Program.	ion through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

MOST BLESSED SACRAMENT SCHOOL Si	ite Code:	502008 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 with Scho	edule A.	
Exceptions, if any, included differences where tuition and fees charged to and paid by non-s students were less than amounts charged to scholarship students. While we report these as e no questioned cost is reported within this schedule. The Department may wish to furthe impacts to the program as a result of these exceptions.	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		φ -
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-off date 31, 2020.	of January	
Results:		
The school expended 58% of their budget according to the schedule provided. No rese category was included on the schedule.	erve budget	
No exceptions noted.		^
B.2) Enrichment	、	\$ -
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries have increased greater.	by 15% or	
Results:		
No exceptions noted.		\$-

MOST BLESSED SACRAMENT SCHOOL	Site Code:	502008 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new schol year.	larship 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 school year.	larship students for the	\$ -
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:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

NEW ORLEANS ADVENTIST ACADEMY Site C	Code: 897001 Questioned Costs (Overpayments)
I. Tuition and Fees for Scholarship Students	(Over payments)
Scope and Selection	
A sample of 4 non-scholarship students was selected for procedures in accordance with Schedul	le A.
Exceptions, if any, included differences where tuition and fees charged to and paid by non-scho students were less than amounts charged to scholarship students. While we report these as exce no questioned cost is reported within this schedule. The Department may wish to further co impacts to the program as a result of these exceptions.	eptions,
Results:	
A total of 2 non-scholarship students with exceptions noted for a total of \$750.75.	¢
II. Use of Funds	\$ -
A) Verification of Educational Purpose	
Scope and Selections:	
The school provided an allocation of its general operating expenditures to the Program.	
A sample of transactions was selected for the procedures in accordance with Schedule A.	
Results:	
From a sample of expenditures tested, we noted transactions that either lacked suppo documentation or were not for educational purpose. Exceptions noted.	
B.1) Budget – Actual Expenditures	\$ 9,062.23
Scope and Selection:	
A budget to actual expenditures schedule was provided by the school with a cut-off date of J 2020.	January
Results:	
The school expended 76% of their budget according to the schedule provided. No reserve category was included on the schedule.	budget
No exceptions noted.	¢
B.2) Enrichment	- \$
Scope and Selection:	
We reviewed salaries for key personnel to determine whether the salaries have increased by greater.	15% or
Results:	
Exception noted, the school did not provide sufficient documentation to allow for testing in accordance with Schedule A for Procedure II.	

NEW ORLEANS ADVENTIST ACADEMY	Site Code:		897001 ioned Costs rpayments)
III. Payment Verification (Attendance and Residency)		(Ove	i payments)
1. Residency and Attendance			
The procedure was not applicable as the school did not have any new scholars year.	ship students for the	¢	
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students ider potentially dually enrolled.	ntified by the LDE as		
IV. Income Eligibility		\$	-
The procedure was not applicable as the school did not have any new scholar year.	ship students for the		
V. Special Education Tuition		\$	-
The procedure was not applicable as the school did not receive special educat Scholarship for Educational Excellence Program.	tion tuition through the	<u>\$</u>	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	9,062.23
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	9,062.23

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES NORTHLAKE CHRISTIAN SCHOOL Site Code: 735001 **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. \$ 9.30 B.1) Budget - Actual Expenditures Scope and Selection: A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020. 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. \$

NORTHLAKE CHRISTIAN SCHOOL	Site Code:	735001 Questioned 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 accordance w	with Schedule A.	
Results:		
No exceptions noted.		
2. Dual Enrollment		\$-
Procedure was not applicable as the school did not have any students identified by potentially dually enrolled.	the LDE as	\$-
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 Scholarship for Educational Excellence Program.	1 tuition through the	\$
Total Overpayment Identified Through These Procedures:		<u>\$9.30</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 9.30</u>

REDEMPTORIST DIOCESAN REGIONAL ELEMENTARY SCHOOL Si	ite Code: 502021 Questioned Costs (Overnovmente)
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 Sch	nedule A.
Exceptions, if any, included differences where tuition and fees charged to and paid by non-s students were less than amounts charged to scholarship students. While we report these as a no questioned cost is reported within this schedule. The Department may wish to further impacts to the program as a result of these exceptions.	exceptions,
Results:	
A total of 3 non-scholarship observations were noted for a total of \$10,293.75. No sup faculty discount off tuition and fees for student.	
	\$ -
II. Use of Funds	
A) Verification of Educational Purpose	
Scope and Selections:	
The school provided an allocation of its general operating expenditures to the Program.	
A sample of transactions was selected for the procedures in accordance with Schedule A.	
Results:	
From a sample of expenditures tested, we noted transactions that either lacked su documentation or were not for educational purpose. Exceptions noted.	upporting \$ 410.04
B.1) Budget – Actual Expenditures	\$ 410.04
Scope and Selection:	
A budget to actual expenditures schedule was provided by the school with a cut-off date 2020.	e of January
Results:	
The school expended 19% of their budget according to the schedule provided. No rese category was included on the schedule.	erve budget
Exception noted because expenditures, as of January 2020, 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 greater.	l by 15% or
Results:	

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

\$

-

REDEMPTORIST DIOCESAN REGIONAL ELEMENTARY SCHOOL Site Code:	502021 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)	(- · · · F. · J · · · · · · ·)
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	\$ -
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 5 students listed for this school.	
Results:	
A total of 3 exceptions noted.	¢ (200.00
	\$ 6,200.00
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>\$6,610.04</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$ 6,610.04</u>

RESURRECTION OF OUR LORD SCHOOL Site Code:	-	506048 oned Costs
I. Tuition and Fees for Scholarship Students		payments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.		
Exceptions, if 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.	٩	220.82
B.1) Budget – Actual Expenditures	\$	330.83
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020.		
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.	A	
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 stioned Costs	
III. Payment Verification (Attendance and Residency)		(0)	(Overpayments)	
1. Residency and Attendance				
Scope and Selection:				
A sample of 8 new scholarship students was selected for procedures in accorde A.	ance with Schedule			
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 students listed for this school.				
Results:				
A total of 1 exception noted.		¢	4 216 25	
		\$	4,316.25	
IV. Income Eligibility				
Scope and Selection:				
A sample of 8 new scholarship students was selected for procedures in accordan	ice with Schedule A.			
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	<u>\$</u>		
Total Overpayment Identified Through These Procedures:	ì	<u>\$</u>	4,584.42	
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	4,584.42	

Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if 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, on questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions. Results: No exceptions noted. S It Use of Funds S A) Verification of Educational Purpose Scope and Selections: The school provided an allocation of its general operating expenditures to the Program. A sample of ransactions was selected for the procedures in accordance with Schedule A. Results: The school provided an allocation of its general operating expenditures to the Program. S B.1) Budget – Actual Expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted. S 91 B.1) Budget – Actual Expenditures S S 91 Results: The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. S 91 B.1) Budget to actual expenditures schedule according to the schedule provided. No reserve budget category was included on the schedule. S 91 No e	RIVERSIDE ACADEMY Site	-	652001 stioned Costs verpayments)
A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if 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. <i>Results:</i> No exceptions noted. S I. Use of Funds A.) Verification of Educational Purpose <i>Scope and Selections:</i> The school provided an allocation of its general operating expenditures to the Program. A sample of transactions was selected for the procedures in accordance with Schedule A. <i>Results:</i> 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 <i>Scope and Selection:</i> A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020. <i>Results:</i> The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. B.2) Enrichment <i>Scope and Selection:</i> A sudget <i>Scope and Selection:</i> We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or grater.	I. Tuition and Fees for Scholarship Students		
Exceptions, if 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. <i>Results:</i> No exceptions noted. S I. Use of Funds A) Verification of Educational Purpose <i>Scope and Selections:</i> The school provided an allocation of its general operating expenditures to the Program. A sample of transactions was selected for the procedures in accordance with Schedule A. <i>Results:</i> 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 <i>Scope and Selection:</i> A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020. <i>Results:</i> The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. B.2) Enrichment <i>Scope and Selection:</i> We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	Scope and Selection		
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. <i>Results:</i> No exceptions noted. I Use of Funds A) Verification of Educational Purpose <i>Scope and Selections:</i> The school provided an allocation of its general operating expenditures to the Program. A sample of transactions was selected for the procedures in accordance with Schedule A. <i>Results:</i> 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 <i>Scope and Selection:</i> A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020. <i>Results:</i> The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. B.2) Enrichment <i>Scope and Selection:</i> Kerviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	A sample of 5 non-scholarship students was selected for procedures in accordance with Schedu	lule A.	
No exceptions noted. \$ JU: Joint of Funds A Verification of Educational Purpose Scope and Selections: The school provided 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: Form 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, 2020. \$ Results: No exception noted. \$ A budget to actual expenditures schedule by the schedule provided. No reserve budget category was included on the schedule. \$ No exception noted. \$ \$ B.2) Enrichment \$ \$ Scope and Selection: \$ \$ B.2) Enrichment \$ \$ Scope and Selection: \$ \$ B.2) Enrichment \$ \$ Scope and Selection: \$ \$ B.2) Enrichment \$ \$ Scope and Selection: \$	students were less than amounts charged to scholarship students. While we report these as exc no questioned cost is reported within this schedule. The Department may wish to further of	ceptions,	
S S II. Use of Funds A) Verification of Educational Purpose Scope and Selections: The school provided 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. \$ 91 B.1) Budget – Actual Expenditures \$ 91 Scope and Selection: A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020. Results: Results: No exception noted. \$ B.2) Enrichment \$ Scope and Selection: \$ We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	Results:		
 A) Verification of Educational Purpose Scope and Selections: The school provided 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. B.1) 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, 2020. Results: The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. B.2) Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater. 	No exceptions noted.	\$	-
Scope and Selections: The school provided 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. \$ 91 B.1) Budget – Actual Expenditures \$ 200 Scope and Selection: A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020. Results: The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. \$ B.2) Enrichment \$ Scope and Selection: \$ We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	II. Use of Funds		
The school provided 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. B.1) 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, 2020. Results: The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. B.2) Enrichment Scope and Selection: Ve reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	A) Verification of Educational Purpose		
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. B.1) 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, 2020. Results: The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. B.2) Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	Scope and Selections:		
Results: From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted. \$ 91 B.1) Budget – Actual Expenditures \$ 91 Scope and Selection: A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020. Results: The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. \$ B.2) Enrichment \$ Scope and Selection: \$ We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	The school provided an allocation of its general operating expenditures to the Program.		
From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted. \$ 91 B.1) 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, 2020. S 91 Results: The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. \$ B.2) Enrichment Scope and Selection: Ye reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater. S	A sample of transactions was selected for the procedures in accordance with Schedule A.		
documentation or were not for educational purpose. Exceptions noted. \$ 91 B.1) 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, 2020. Results: The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. \$ B.2) Enrichment \$ Scope and Selection: \$ We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	Results:		
 B.1) 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, 2020. Results: The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. B.2) Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater. 			91.91
A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020. <i>Results:</i> The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. B.2) Enrichment <i>Scope and Selection:</i> We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	B.1) Budget – Actual Expenditures	Φ	91.91
 31, 2020. Results: The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. B.2) Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater. 	Scope and Selection:		
The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. B.2) Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.		f January	
category was included on the schedule. No exception noted. \$ B.2) Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	Results:		
\$ B.2) Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.		ve budget	
B.2) EnrichmentScope and Selection:We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	No exception noted.	ф.	
We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	B.2) Enrichment	\$	-
greater.	Scope and Selection:		
Results:		y 15% or	
	Results:		
		\$	

RIVERSIDE ACADEMY	Site Code:	652001 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new scholarship year.	students for the	
2. Dual Enrollment		\$ -
Procedure was not applicable as the school did not have any students identified by the potentially dually enrolled.	he 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 education t Scholarship for Educational Excellence Program.	tuition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$ 91.91</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 91.91</u>

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 2020. Results: The school expended 164% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exceptions noted. \$ B.2) Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.

Results:

No exceptions noted.

\$

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ST. ALPHONSUS CATHOLIC SCHOOL – BATON ROUGE Site Code:	502016 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)	(
1. Residency and Attendance	
The procedure was not applicable as the school did not have any new scholarship students for the year.	<u>,</u>
2. Dual Enrollment	\$ -
The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.	\$-
IV. Income Eligibility	
The procedure was not applicable as the school did not have any new scholarship students for the	
year.	\$ -
V. Special Education Tuition	
The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.	\$
Total Overpayment Identified Through These Procedures:	<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$</u>

<u>ST. ALPHONSUS SCHOOL – NEW ORLEANS</u>	Site Code:	506055 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	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.	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 Pro-	ogram.	
A sample of transactions was selected for the procedures in accordance with Sch	nedule A.	
Results:		
From a sample of expenditures tested, we noted transactions that either documentation or were not for educational purpose. Exceptions noted.	lacked supporting	\$ 288.06
B.1) Budget – Actual Expenditures		\$ 288.06
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a c 2020.	cut-off date of January	
Results:		
The school expended 52% of their budget according to the schedule provide category was included on the schedule.	ed. No reserve budget	
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.		\$ -

STATE OF LOUISIANA, DEDADTMENT OF EDUCATION		S	chedule B
STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROG	RAM AGREED-UP	ON PROCE	DURES
ST. ALPHONSUS SCHOOL – NEW ORLEANS	Site Code:	-	506055 ned Costs
III. Payment Verification (Attendance and Residency)		(Overp	ayments)
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students was 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, listed for this school.			
Results:			
No exceptions noted.		\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in accordan	ce with Schedule A.		
Results:			
No exceptions noted.		\$	-
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special educati Scholarship for Educational Excellence Program.	on tuition through the	<u>\$</u>	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	288.06
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$	288.06

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No exceptions noted.

I. Tuition and Fees for Scholarship Students

ST. ANDREW THE APOSTLE SCHOOL

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

Scope and Selection

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

Exceptions, if 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, 2020.

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, 2020, 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:

SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

\$

\$

\$

\$

506056

Site Code:

Questioned Costs (Overpayments)

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

ST. ANDREW THE APOSTLE SCHOOL	Site Code:	506056 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(Over payments)
1. Residency and Attendance		
Procedure was not applicable as the school did not have any new scholarship stud	dents for the year.	\$ -
2. Dual Enrollment		
Procedure was not applicable as the school did not have any students identification potentially dually enrolled.	fied by the LDE as	\$ -
IV. Income Eligibility		Ψ
Procedure was not applicable as the school did not have any new scholarship stu-	idents for the year.	\$-
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>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

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STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UP	ON PROC	EDURES
ST. AUGUSTINE HIGH SCHOOL Site Code:	-	506061 ioned Costs rpayments)
I. Tuition and Fees for Scholarship Students	(010)	i payments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.		
Exceptions, if 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.	A	
II. Use of Funds	\$	-
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided 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.	¢	(54
B.1) Budget – Actual Expenditures	\$	6.54
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020.		
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, 2020, 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.	\$	-

98

ST. AUGUSTINE HIGH SCHOOL	Site Code:	Questioned (Overpay	
III. Payment Verification (Attendance and Residency)		(0,0, paj	
1. Residency and Attendance			
The procedure was not applicable as the school did not have any new schola year.	arship students for the	_	
2. Dual Enrollment		\$	-
The 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 schola year.	arship students for the		
		\$	-
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>\$</u>	6.54
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	6.54

Schedule B

\$

ST. BENEDICT THE MOOR SCHOOL Site Code:	-	506159 ioned Costs
I. Tuition and Fees for Scholarship Students	(04	erpayments)
The procedure was not applicable as the school did not have any non-scholarship students for the year.	¢	
II. Use of Funds	\$	-
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided an allocation of its general operating expenditures to the Program.		
A sample of transactions was selected for the procedures in accordance with Schedule A.		
Results:		
From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purpose. Exceptions noted.	¢	487.16
B.1) Budget – Actual Expenditures	\$	487.16
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020.		
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.	A	
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 oned Costs
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	accordance with Schedule A.		
Results:			
No exceptions noted.			
2. Dual Enrollment		\$	-
Scope and Selection			
Per a list of students that were identified by LDE as potentially dually and one of the schools participating in the SSEEP for the first three cou- listed for this school.			
Results:			
No exceptions noted.	х.	\$	
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		ψ	_
The procedure was not applicable as the school did not receive species Scholarship for Educational Excellence Program.	al education tuition through the	\$	-
Total Overpayment Identified Through These Procedures:		<u>\$</u>	487.16
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$	487.16

ST. CHARLES CATHOLIC HIGH SCHOOL	Site Code:	Question	506066 ed Costs syments)
I. Tuition and Fees for Scholarship Students		(oreip:	i jinton (b)
Scope and Selection			
A sample of 5 non-scholarship students was selected for procedures in accordance with Sc	chedule A.		
Exceptions, if any, included differences where tuition and fees charged to and paid by non students were less than amounts charged to scholarship students. While we report these as no questioned cost is reported within this schedule. The Department may wish to furth impacts to the program as a result of these exceptions.	s 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 s documentation or were not for educational purpose. Exceptions noted.	supporting	¢	5.07
B.1) Budget – Actual Expenditures		\$	5.87
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a cut-off dat 31, 2020.	te of January		
Results:			
The school expended 56% of their budget according to the schedule provided. No rescategory was included on the schedule.	serve budget		
No exceptions noted.		\$	-
B.2) Enrichment			
Scope and Selection:			
We reviewed salaries for key personnel to determine whether the salaries have increase greater.	d by 15% or		
Results:			
No exceptions noted.		\$	_

ST. CHARLES CATHOLIC HIGH SCHOOL	Site Code:	Questione	
III. Payment Verification (Attendance and Residency)		(Overpa)	yments)
1. Residency and Attendance			
Scope and Selection:			
A sample of 1 new scholarship student was selected for procedures in accordan	nce with Schedule A.		
Results:			
No exceptions noted.		Φ.	
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students iden potentially dually enrolled.	tified by the LDE as		
		\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 1 new scholarship student was selected for procedures in accordance	nce with Schedule A.		
Results:			
No exceptions noted.		¢	
V. Special Education Tubles		\$	-
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special educational Excellence Program.	ation tuition through the	<u>\$</u>	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	5.87
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	5.87

Scope and Selections:		
The school provided 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 hudget to actual expenditures schedule was provided by the school with a cut-off date of January		

Site Code:

SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

Scope and Selection

I. Tuition and Fees for Scholarship Students

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

Exceptions, if 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

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2020.

Results:

The school expended 31% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses

Exception noted because expenditures, as of January 31, 2020, 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.

Schedule B

506071

Questioned Costs (Overpayments)

\$

\$

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ST. DOMINIC SCHOOL Site Code: III. Payment Verification (Attendance and Residency) Site Code:		506071 Questioned Costs (Overpayments)		
1. Residency and Attendance				
	This procedure was not applicable as the school did not have any new scholarship students for the			
year.	1	\$ -		
2. Dual Enrollment				
This procedure was not applicable as the school did not have any students identif potentially dually enrolled.	procedure was not applicable as the school did not have any students identified by the LDE as tially dually enrolled.			
		\$-		
IV. Income Eligibility				
This procedure was not applicable as the school did not have any new scholar year.	rship students for the			
<i>y</i>		\$-		
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>\$</u>		
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>		

ST. ELIZABETH SCHOOL

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 2 non-scholarship observations were noted for a total of \$675. No support for faculty discount off tuition and fees for student.

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2020.

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.

502018 Questioned Costs (Overpayments)

Site Code:

\$

\$

\$

\$

ST. ELIZABETH SCHOOL Site Code:	502018 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 accordance with Schedule A.	
Results:	
A total of 1 exception noted.	
2. Dual Enrollment	\$ 1,232.50
Scope and Selection	
Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there was 1 student listed for this school.	
Results:	
A total of 1 exception noted.	\$ 1,232.50
IV. Income Eligibility	\$ 1,252.50
Scope and Selection:	
A sample of 2 new scholarship students was selected for procedures in accordance with Schedule A.	
Results:	
A total of 1 exception noted.	\$ 1,232.50
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.	ıe <u>\$</u>
Total Overpayment Identified Through These Procedures:	<u>\$ 3,697.50</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$ 1,232.50</u>

Schedule B

ST. FRANCIS XAVIER CATHOLIC SCHOOL	Site Code:	502020 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 accor	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 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:		
A total of 1 non-scholarship student with exceptions noted for a total of \$75.		\$-
II. Use of Funds		
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided an allocation of its general operating expenditures to the	ne Program.	
A sample of transactions was selected for the procedures in accordance with	ı Schedule A.	
Results:		
From a sample of expenditures tested, we noted transactions that ei documentation or were not for educational purposes. Exception noted.	ther lacked supporting	\$ 496.55
B.1) Budget – Actual Expenditures		\$ 496.55
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with 2020.	a cut-off date of January	
Results:		
The school expended 77% of their budget according to the schedule proceeding to the schedule.	ovided. No reserve budget	
No exceptions noted.		•
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.		s -

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Schedule B STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES ST. FRANCIS XAVIER CATHOLIC SCHOOL Site Code: 502020 **Ouestioned Costs** (Overpayments) **III.** Payment Verification (Attendance and Residency 1. Residency and Attendance Scope and Selection: A sample of 5 new scholarship students were selected for procedures in accordance with Schedule A. Results: No exceptions noted. \$ 2. Dual Enrollment Scope and Selection Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there was 1 student listed for this school. Results: A total of 1 exception noted. \$ 1,102.50 **IV. Income Eligibility** Scope and Selection: A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A. Results: No exceptions noted. \$ **V. Special Education Tuition** The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program. -Total Overpayment Identified Through These Procedures: 1.599.05 Maximum Overpayment Adjusted for Duplicate Overpayments: 1.599.05

Schedule B

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 2020. Results: The school expended 54% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exceptions noted. \$ B.2) Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater. Results: No exceptions noted. \$

ST. JEAN VIANNEY SCHOOL Site Code:	502040 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 accordance with Schedule A.		
Results:		
No exceptions noted.	¢	
2. Dual Enrollment	\$ -	
Procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.		
	\$ -	
IV. Income Eligibility		
Scope and Selection:		
A sample of 2 new scholarships 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:	<u>\$</u>	
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$</u> -	
ST. JOAN OF ARC SCHOOL - LAPLACE	Site Code:	506080 Questioned Costs
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I. Tuition and Fees for Scholarship Students		(Overpayments)
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 repo no questioned cost is reported within this schedule. The Department may wis 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 Pr	rogram.	
A sample of transactions was selected for the procedures in accordance with Sch	hedule A.	
Results:		
From a sample of expenditures tested, we noted transactions that either documentation or were not for educational purposes. Exceptions noted.	lacked supporting	¢ 276.28
B.1) Budget – Actual Expenditures		\$ 326.38
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a c 2020.	cut-off date of January	
Results:		
The school expended 54% of their budget according to the schedule provide category was included on the schedule.	ed. 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.		\$

ST. JOAN OF ARC SCHOOL - LAPLACE Site Code:	506080 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)	× • • /
1. Residency and Attendance	
Scope and Selection:	
A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.	
Results:	
No exceptions noted.	
2. Dual Enrollment	\$ -
The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.	
IV. Income Eligibility	\$ -
Scope and Selection:	
A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.	
Results:	
No exceptions noted.	\$-
V. Special Education Tuition	
The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.	\$
Total Overpayment Identified Through These Procedures:	<u>\$ 326.38</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$ 326.38</u>

<u>ST. JOAN OF ARC SCHOOL – NEW ORLEANS</u>	Site Code:	506079 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 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 t	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 e documentation or were not for educational purposes. Exceptions noted.	ither lacked supporting	¢ 1.057.03
B.1) Budget – Actual Expenditures		\$ 1,057.93
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school wit 2020.	th a cut-off date of January	
Results:		
The school expended 80% of their budget according to the schedule pr category was included on the schedule.	ovided. 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:		
Exception noted, the school did not provide sufficient documentation to all in accordance with Schedule A for Procedure II.	llow for testing	۹. ۲

ST. JOAN OF ARC SCHOOL – NEW ORLEANS Site C	Questioned	
III. Payment Verification (Attendance and Residency)	(Overpay	ments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordance with Schedul	ule A.	
Results:		
No exceptions noted.		
2. Dual Enrollment	\$	-
Scope and Selection		
Per a list of students that were identified by LDE as potentially dually enrolled in a public sc and one of the schools participating in the SSEEP for the first three count dates, there we students listed for this school.		
Results:		
No exceptions noted.		
	\$	-
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordance with Schedu	ule A.	
Results:		
No exceptions noted.	\$	_
V. Special Education Tuition	ψ	_
The procedure was not applicable as the school did not receive special education tuition throus Scholarship for Educational Excellence Program.	ough the	
Total Overpayment Identified Through These Procedures:	<u>\$1</u> ,) <u>57.93</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$1</u> ,	<u>)57.93</u>

Cale a dest

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	e with Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to and pair 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.	t 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	gram.	
A sample of transactions was selected for the procedures in accordance with Sche	dule 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 cu 2020.	it-off date of January	
Results:		
The school expended 50% of their budget according to the schedule provided category was included on the schedule.	l. No reserve budget	
No exception noted.		¢
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.		\$-

Schedule B

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ST. JOHN ELEMENTARY SCHOOL	Site Code:	50 Questioned	2023 Costs
III. Payment Verification (Attendance and Residency)		(Overpaym	ents)
1. Residency and Attendance			
Scope and Selection:			
A sample of 2 new scholarship students was selected for procedures in account	ordance with Schedule A.		
Results:			
No exceptions noted.		¢	
2. Dual Enrollment		\$	-
The procedure was not applicable as the school did not have any students is potentially dually enrolled.	identified by the LDE as		
potomaily damy onlond.		\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 2 new scholarship students 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 ed Scholarship for Educational Excellence Program.	lucation tuition through the	<u>\$</u>	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	-

ST. JOHN HIGH SCHOOL Site Code: 502024 **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 2020. Results: The school expended 50% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted. \$ **B.2)** Enrichment Scope and Selection: We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater. Results: No exceptions noted. \$

Schedule B

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

<u>ST. JOHN HIGH SCHOOL</u>	Site Code:	502024 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 schole year.	arship students for the	
2. Dual Enrollment		\$ -
The procedure was not applicable as the school did not have any students iden potentially dually enrolled.	tified by the LDE as	
IV. Income Eligibility		\$-
The procedure was not applicable as the school did not have any new schol year.	arship students for the	
yta.		\$-
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special educat Scholarship for Educational Excellence Program.	tion tuition through the	<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	Sci	hedule B
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES	STATE OF LOUISIANA, DEPARTMENT OF EDUCATION	
	SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCED	URES

24G

<u>ST. JOHN LUTHERAN SCHOOL</u>	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 accordate	ance 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 remove the questioned cost is reported within this schedule. The Department may we impact to the program as a result of these exceptions.	port these as exceptions,	
Results:		
A total of 1 non-scholarship student with exceptions noted for a total of \$979.	50.	\$ -
II. Use of Funds		
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided an allocation of its general operating expenditures to the	Program.	
A sample of transactions was selected for the procedures in accordance with S	Schedule A.	
Results:		
From a sample of expenditures tested, we noted transactions that eith documentation or were not for educational purposes. Exceptions noted.	er lacked supporting	\$ 319.96
B.1) Budget – Actual Expenditures		φ 517.70
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a 2020.	a cut-off date of January	
Results:		
The school expended 35% of their budget according to the schedule prov category was included on the schedule.	ided. No reserve budget	
Exception noted because expenditures, as of January 2020, were less than 50% amount.	% of the budgeted	<u>م</u>
B.2) Enrichment		\$ -
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries he greater.	ave increased by 15% or	
Results:		
No exceptions noted.		

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Schedule B

ST. JOHN LUTHERAN SCHOOL	Site Code:	Oues	626001 tioned Costs
III. Payment Verification (Attendance and Residency)			verpayments)
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in accord	lance 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 enrol and one of the schools participating in the SSEEP for the first three cour students listed for this school.			
Results:			
No exceptions noted.		•	
		\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 5 new scholarship students was selected for procedures in accord	lance with Schedule A.		
Results:			
A total of 1 exception noted.		•	1 207 50
		\$	4,387.50
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special educ Scholarship for Educational Excellence Program.	cation tuition through the	\$	-
Total Overpayment Identified Through These Procedures:		<u>\$</u>	4,707.46
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$	4,707.46

1

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 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 2020.	
Results:	
The school expended 48% of their budget according to the schedule provided. No reserve budget category was included on the schedule.	
Exception noted because expenditures, as of January 2020, were less than 50% of the budgeted amount.	â
B.2) Enrichment	\$-
Scope and Selection:	
We reviewed salaries for key personnel to determine whether the salaries have increased by 15% or greater.	
Results:	
No exception noted.	\$-

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ST. JOHN PRIMARY SCHOOL	Site Code:	50204 Questioned Co (Overpaymer	sts
III. Payment Verification (Attendance and Residency)			
1. Residency and Attendance			
The procedure was not applicable as the school did not have any new schol year.	larship students for the		
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students ident potentially dually enrolled.	ified by the LDE as		
		\$	-
IV. Income Eligibility			
The procedure was not applicable as the school did not have any new schol year.	larship students for the		
		\$	·
V. Special Education Tuition			
The procedure was not applicable as the school did not receive special educa Scholarship for Educational Excellence Program.	tion tuition through the	<u>\$</u>	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	

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

SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

Results:

Results:

II. Use of Funds

No exceptions noted.

ST. JOSEPH CATHOLIC SCHOOL

Scope and Selection

No exceptions noted.

Scope and Selections:

I. Tuition and Fees for Scholarship Students

impacts to the program as a result of these exceptions.

B.1) Budget – Actual Expenditures

A) Verification of Educational Purpose

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020.

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

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

Results:

The school expended 65% 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.

502025 Questioned Costs (Overpayments)

\$

\$

Cada

Site Code:

\$

\$

ST. JOSEPH CATHOLIC SCHOOL	Site Code:	Question (Overpa	502025 ed Costs ayments)
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		\$	-
The 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 year.	cholarship 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	\$	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	-
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION	Schedule B
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED	-UPON PROCEDURES
ST. KATHARINE DREXEL PREPARATORY SCHOOL Site Code:	506122 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:	
From a sample of expenditures tested, we noted transactions that either lacked supporting documentation or were not for educational purposes. Exceptions noted.	\$ 6.78
B.1) Budget – Actual Expenditures	φ 0.76
Scope and Selection:	
A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020.	7
Results:	
The school expended 16% of their budget according to the schedule provided. No reserve budge category was included on the schedule.	t .
Exception noted because expenditures, as of January 31, 2020, 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% o greater.	r
Results:	
No exceptions noted.	\$-

ST. KATHARINE DREXEL PREPARATORY SCHOOL Site Code:	506122 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 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>\$6.78</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$ 6.78</u>

ST. LEO THE GREAT SCHOOL

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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, 2020.

Results:

The school expended 57% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

506087 Questioned Costs (Overpayments)

\$

\$

\$

\$

Site Code:

		Schedule B
STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROG	RAM AGREED-UP	ON PROCEDURES
ST. LEO THE GREAT SCHOOL	Site Code:	506087 Questioned Costs
III. Payment Verification (Attendance and Residency)		(Overpayments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 5 new scholarship students were selected for procedures in accordan	nce 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, listed for this school.		
Results:		
No exceptions noted.		\$-
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordan	ce with Schedule A.	
Results:		
No exceptions noted.		\$ -
V. Special Education Tuition		Ψ -
The procedure was not applicable as the school did not receive special educati Scholarship for Educational Excellence Program.	ion tuition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

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 2020. Results: The school expended 57% of their budget according to the schedule provided. No reserve budget category was included on the schedule. No exception noted

SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES

Site Code:

I. Tuition and Fees for Scholarship Students

ST. MARY'S ACADEMY

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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.

506095 uestioned Costs

Questioned Costs (Overpayments)

\$

Schedule B

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		Schedule B
STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PRO	GRAM AGREED-UPO	NPROCEDURES
ST. MARY'S ACADEMY	Site Code:	506095 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 schoyear.	olarship students for the	
2. Dual Enrollment		\$ -
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dually enrolle one of the schools participating in the SSEEP for the first three count date listed for this school.		
Results:		
No exceptions noted.		\$-
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new sch	olarship students for the	
year.		\$-
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special educ Scholarship for Educational Excellence Program.	cation tuition through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$

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ST. MARGARET MARY'S SCHOOL

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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, 2020.

Results:

The school expended 48% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2020, 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.

OCEDURES

Schedule B

506091

Questioned Costs (Overpayments)

Site Code:

\$

\$

\$

ST. MARGARET MARY'S SCHOOL	Site Code:	500 Questioned C	6091 Costs
III. Payment Verification (Attendance and Residency)		(Overpaym)	ents)
1. Residency and Attendance			
Scope and Selection:			
A sample of 5 new scholarship students were selected for procedures in accordan	nce with Schedule A.		
Results:			
No exceptions noted.		^	
1. Dual Enrollment		\$	-
The procedure was not applicable as the school did not have any students ider the LDE as potentially dually enrolled.	ntified by		
IV. Income Eligibility		\$	-
Scope and Selection:			
A sample of 5 new scholarship students were selected for procedures in accordar	nce with Schedule A.		
Results:			
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.	on tuition through the	\$	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>	-

ST. MICHAEL THE ARCHANGEL DIOCESAN REGIONAL HIGH SCHOOL

Site Code:

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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 2020.

Results:

The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exception noted.

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

Schedule B

502036

Questioned Costs (Overpayments)

\$

\$

\$

Schedule B

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

ST. MICHAEL THE ARCHANGEL DIOCESAN REGIONAL HIGH SCHOOL Site C III. Payment Verification (Attendance and Residency)	Code: 502036 Questioned Costs (Overpayments
1. Residency and Attendance	
The procedure was not applicable as the school did not have any new scholarship students f year.	for the
2. Dual Enrollment	\$
The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.	
	\$
IV. Income Eligibility	
The procedure was not applicable as the school did not have any new scholarship students f year.	for the
	\$
V. Special Education Tuition	
The procedure was not applicable as the school did not receive special education tuition throu Scholarship for Educational Excellence Program.	ugh the
Total Overpayment Identified Through These Procedures:	<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$</u>

ST. PETER CHANEL INTERPAROCHIAL SCHOOL

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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 2020.

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 2020, 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.

502004 Questioned Costs (Overpayments)

Site Code:

\$

\$

\$

\$

Schedule B

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ST. PETER CHANEL INTERPAROCHIAL SCHOOL Site Code:	502004 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)	(Over payments)
1. Residency and Attendance	
Scope and Selection:	
A sample of 2 new scholarship students were selected for procedures in accordance with Schedule A.	
Results:	
No exception noted.	¢
2. Dual Enrollment	\$-
The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.	
IV. Income Eligibility	\$ -
Scope and Selection:	
A sample of 2 new scholarship students were selected for procedures in accordance with Schedule A.	
Results:	
No exception noted.	\$
V. Special Education Tuition	
The procedure was not applicable as the school did not receive special education tuition through the Scholarship for Educational Excellence Program.	\$
Total Overpayment Identified Through These Procedures:	<u>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	\$

ST. PETER SCHOOL - RESERVE	Site Code:	506104 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 accordan	ice 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 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 Pr	rogram.	
A sample of transactions was selected for the procedures in accordance with Scl	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	\$ 96.18
B.1) Budget – Actual Expenditures		\$ 90.18
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a c2020.	cut-off date of January	
Results:		
The school expended 60% 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.	ve increased by 15% or	
Results:		
No exceptions noted.		\$

ST. PETER SCHOOL - RESERVE Site Code:	50104 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)	(e ver pagmente)
1. Residency and Attendance	
Scope and Selection:	
A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.	
Results:	
No exceptions noted.	¢.
2. Dual Enrollment	\$ -
The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.	
	\$ -
IV. Income Eligibility	
Scope and Selection:	
A sample of 5 new scholarship students was selected for procedures in accordance with Schedule A.	
Results:	
No exceptions noted.	\$ -
V. Special Education Tuition	φ -
-	
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>\$96.18</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:	<u>\$ 96.18</u>

Schedule B

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ST. RITA SCHOOL - FOUNTAINBLEAU	Site Code:	506 Questioned ((Overpaym	
I. Tuition and Fees for Scholarship Students		(Overpaym	entsj
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	iedule A.		
Results:			
From a sample of expenditures tested, we noted transactions that either documentation or were not for educational purpose. Exceptions noted.	lacked supporting	¢	73.69
B.1) Budget – Actual Expenditures		\$	73.09
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a c 2020.	ut-off date of January		
Results:			
The school expended 52% of their budget according to the schedule provide category was included on the schedule.	d. No reserve budget		
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.		\$	-

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<u>ST. RITA SCHOOL - FOUNTAINBLEAU</u> S	Site Code:	506111 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		(ever puyments)
1. Residency and Attendance		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordance with Sch	hedule A.	
Results:		
No exceptions noted.		\$ -
2. Dual Enrollment		Ф -
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dually enrolled in a public one of the schools participating in the SSEEP for the first three count dates, there was 1 st for this school.		
Results:		
No exceptions noted.		\$-
IV. Income Eligibility		
Scope and Selection:		
A sample of 5 new scholarship students was selected for procedures in accordance with Sc	hedule A.	
Results:		
A total of 1 exception noted.		\$ 1,418.75
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education tuition Scholarship for Educational Excellence Program.	through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$ 1,492.44</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$1,492.44</u>

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Schedule B STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES ST. STEPHEN SCHOOL Site Code: 506116 **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 2020. 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. \$

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<u>ST.</u>	<u>STE</u>	<u>CPHEN SCHOOL</u> Site Code:	506116 Questioned Costs
III.	Payı	ment Verification (Attendance and Residency)	(Overpayments)
	1.	Residency and Attendance	
		e procedure was not applicable as the school did not have any new scholarship dents for the year.	¢
	2.	Dual Enrollment	\$
	Sco	pe and Selection:	
	one	a list of students that were identified by LDE as potentially dually enrolled in a public school and of the schools participating in the SSEEP for the first three count dates, there were 3 students ed for this school.	
	Res	rults:	
	No	exceptions noted.	A
			\$
IV.	Inco	ome Eligibility	
		e procedure was not applicable as the school did not have any new scholarship dents for the year.	
	stu	dents for the year.	\$
v. s	Speci	ial Education Tuition	
		e procedure was not applicable as the school did not receive special education tuition through the nolarship for Educational Excellence Program.	<u>\$</u>
	Tot	tal Overpayment Identified Through These Procedures:	\$
	Ma	ximum Overpayment Adjusted for Duplicate Overpayments:	\$

ST. THERESA MIDDLE SCHOOL	Site Code:	502029 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 ac	cordance with Schedule A.	
Exceptions, if any, included differences where tuition and fees charged to students were less than amounts charged to scholarship students. While w no questioned cost is reported within this schedule. The Department r impacts to the program as a result of these exceptions.	we 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	to the Program	
A sample of transactions was selected for the procedures in accordance v		
Results:		
No exceptions noted.		
		\$-
B.1) Budget – Actual Expenditures		
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school v 2020.	with a cut-off date of January	
Results:		
The school expended 53% of their budget according to the schedule category was included on the schedule.	provided. No reserve budget	
No exceptions noted.		•
B.2) Enrichment		\$ -
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salar greater.	ies have increased by 15% or	
Results:		
No exceptions noted.		\$-

Schedule B

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

ST. THERESA MIDDLE SCHOOL	Site Code:	502029 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new scholarship year.	o students for the	
2. Dual Enrollment		\$-
Procedure was not applicable as the school did not have any students identified by LDE as potentially dually enrolled.	y the	\$-
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new scholarship year.	p students for the	
		\$ -
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>\$</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$</u>

ST. THERESE ACADEMY Site Code:	-	506161 ioned Costs erpayments)
I. Tuition and Fees for Scholarship Students	(-)	
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A.		
Exceptions, if 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.		
B.1) Budget – Actual Expenditures	\$	68.10
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020.		
Results:		
The school expended 65% of their budget according to the schedule provided. No reserve budget category was included on the schedule.		
No exceptions noted.	^	
B.2) Enrichment	\$	-
The procedure was not applicable as the school did not have any compensated key personnel for the year.	\$	-

Schedule B

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM A	GREED-UPO	N PROCEDURES
ST. THERESE ACADEMY	Site Code:	506161 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		
3. Residency and Attendance		
The procedure was not applicable as the school did not have any new scholarship stude	ents for the	
year.		\$ -
4. Dual Enrollment		
Scope and Selection:		
Per a list of students that were identified by LDE as potentially dually enrolled in a publi and one of the schools participating in the SSEEP for the first three count dates, there 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 stude year.	ents for the	
, ,		\$-
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education tuition scholarship for Educational Excellence Program.	through the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$ 68.10</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 68.10</u>

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Schedule B

ST. THOMAS AQUINAS DIOCESAN REGIONAL HIGH SCHOOL Site Code: 502039 **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 2020. 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. \$

Schedule B

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

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<u>ST. THOMAS AQUINAS DIOCESAN REGIONAL HIGH SCHOOL</u>	Site Code:	Questione (Overpa)	
III. Payment Verification (Attendance and Residency)		(Over pa	ymentsj
1. Residency and Attendance			
Scope and Selection:			
A sample of 4 new scholarship students was selected for procedures in accord	ance with Schedule A.		
Results:			
No exceptions noted.		۵	
2. Dual Enrollment		\$	-
Procedure was not applicable as the school did not have any students ident LDE as potentially dually enrolled.	tified by the	\$	-
IV. Income Eligibility			
Scope and Selection:			
A sample of 4 new scholarship students was selected for procedures in according Schedule A.	ordance with		
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.	cation tuition through the	<u>\$</u>	
Total Overpayment Identified Through These Procedures:		<u>\$</u>	
Maximum Overpayment Adjusted for Duplicate Overpayments:		\$	_

Schedule B

ST. THOMAS MORE SCHOOL Site Code: 502030 **Questioned Costs** (Overpayments) I. Tuition and Fees for Scholarship Students Scope and Selection A sample of 5 non-scholarship students was selected for procedures in accordance with Schedule A. Exceptions, if any, included differences where tuition and fees charged to and paid by non-scholarship students were less than amounts charged to scholarship students. While we report these as exceptions, no questioned cost is reported within this schedule. The Department may wish to further consider impacts to the program as a result of these exceptions. Results: No exceptions noted. \$ II. Use of Funds A) Verification of Educational Purpose Scope and Selections: The school provided an allocation of its general operating expenditures to the Program. A sample of transactions was selected for the procedures in accordance with Schedule A. Results: No exceptions noted. \$ B.1) Budget - Actual Expenditures Scope and Selection: A budget to actual expenditures schedule was provided by the school with a cut-off date of January 2020. Results: The school expended 34% of their budget according to the schedule provided. No reserve budget category was included on the schedule. Exception noted because expenditures, as of January 2020, 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. \$

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

THE DUNHAM SCHOOL	Site Code:	692003 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 accorda	ance 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 rep no questioned cost is reported within this schedule. The Department may w impacts to the program as a result of these exceptions.	port these as exceptions,	
Results:		
No exceptions noted.		ф.
II. Use of Funds		\$ -
A) Verification of Educational Purpose		
Scope and Selections:		
The school provided an allocation of its general operating expenditures to the l	Program.	
A sample of transactions was selected for the procedures in accordance with S	schedule A.	
Results:		
From a sample of expenditures tested, we noted transactions that either documentation or were not for educational purpose. Exceptions noted.	er lacked supporting	ф 15 Q1
B.1) Budget – Actual Expenditures		\$ 15.81
Scope and Selection:		
A budget to actual expenditures schedule was provided by the school with a 2020.	a cut-off date of January	
Results:		
The school expended 71% of their budget according to the schedule provi category was included on the schedule.	ided. No reserve budget	
No exceptions noted.		
B.2) Enrichment		\$-
Scope and Selection:		
We reviewed salaries for key personnel to determine whether the salaries ha greater.	ave increased by 15% or	
Results:		
No exceptions noted.		\$-

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THE DUNHAM SCHOOLSiIII. Payment Verification (Attendance and Residency)	ite Code:	692003 Questioned Costs (Overpayments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new scholarship studen year.	nts for the	
2. Dual Enrollment		\$ -
The procedure was not applicable as the school did not have any students identified by the LDE as potentially dually enrolled.		\$-
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new scholarship stude year.	nts for the	\$-
V. Special Education Tuition		
The procedure was not applicable as the school did not receive special education tuition the Scholarship for Educational Excellence Program.	hrough the	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$ 15.81</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 15.81</u>

TRINITY CHRISTIAN ACADEMY	Site Code:	990001 Questioned Costs (Overpayments)
I. Tuition and Fees for Scholarship Students		(Overpayments)
Scope and Selection		
A sample of 5 non-scholarship students was selected for procedures in accordance v	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 the no questioned cost is reported within this schedule. The Department may wish the impacts to the program as a result of these exceptions.	hese 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 Progr	am.	
A sample of transactions was selected for the procedures in accordance with Schedu	ule 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-2020.	off date of January	
Results:		
The school expended 54% of their budget according to the schedule provided. 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 in greater.	acreased by 15% or	
Results:		
No exceptions noted.		\$

Schedule B

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

TRINITY CHRISTIAN ACADEMY	Site Code:	990001 Questioned Costs (Overpayments)
III. Payment Verification (Attendance and Residency)		
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new students for the year.	w scholarship	¢
2. Dual Enrollment		\$ -
The 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 scho year.	plarship students for the	
you.		\$ -
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	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$</u> -
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>s </u>

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WALDORF SCHOOL OF NEW ORLEANS	Site Code:		7001
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	Schedule A.		
Exceptions, if any, included differences where tuition and fees charged to and paid by no 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 fu impacts to the program as a result of these exceptions.	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	κ.		
Results:			
From a sample of expenditures tested, we noted transactions that either lacked documentation or were not for educational purpose. Exceptions noted.	supporting	¢	1 (0
B.1) Budget – Actual Expenditures	-1	\$	1.68
Scope and Selection:			
A budget to actual expenditures schedule was provided by the school with a cut-off d 2020.	ate of January		
Results:			
The school expended 87% of their budget according to the schedule provided. No r 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 increasing reater.	sed by 15% or		
Results:			
No exceptions noted.		\$	-

Schedule B

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

WALDORF SCHOOL OF NEW ORLEANS III. Payment Verification (Attendance and Residency)	Site Code:	5A7001 Questioned Costs (Overpayments)
1. Residency and Attendance		
The procedure was not applicable as the school did not have any new scho students for the year. 2. Dual Enrollment	olarship	\$ -
The procedure was not applicable as the school did not have any students identified potentially dually enrolled.	ed by the LDE as	\$-
IV. Income Eligibility		
The procedure was not applicable as the school did not have any new school students for the year.	olarship	\$ -
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	<u>\$</u>
Total Overpayment Identified Through These Procedures:		<u>\$ 1.68</u>
Maximum Overpayment Adjusted for Duplicate Overpayments:		<u>\$ 1.68</u>