

DEPARTMENT OF EDUCATION
OFFICE OF MANAGEMENT AND FINANCE
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM
AGREED-UPON PROCEDURES REPORT
FOR THE YEAR ENDED JUNE 30, 2024



ERICKSEN KRENTEL LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Division of Education Finance
State of Louisiana, Department of Education

We have performed the procedures listed in the attached schedule A, to assist the Louisiana Department of Education (LDE, the specified party) in its oversight of schools listed in the attached Schedule A that are participants in the Student Scholarships for Educational Excellence Program (Program) for the year ended June 30, 2024. 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. In performing our agreed-upon procedures, we relied solely on representations provided by the LDE relating to the responsible parties that are identified in Schedule A that did not provide a written representation on their responsibility for the subject matter.

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

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

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

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



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

May 31, 2024
Baton Rouge, Louisiana

Ericksen Krentel, LLP

Certified Public Accountants

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
EXECUTIVE SUMMARY
JUNE 30, 2024

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 2023-2024. Procedures performed were agreed to by the LDE and are included in Schedule A of the agreed-upon procedures report. Sixty-seven (67) schools were subject to these procedures.

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

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

As more fully described in Schedule A, this set of procedures called for comparison of the tuition and fees charged to and paid by the scholarship program to that charged to and paid by, or for, non-scholarship students. For two (2) out of sixty-seven (67) schools tested, the school did not provide sufficient documentation to complete the procedure. For two (2) out of sixty-seven (67) schools tested, the procedure was not applicable because they did not have non-scholarship students. For seventeen (17) out of sixty-seven (67) schools tested, Ericksen Krentel L.L.P. (EK) 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
9BP001	Aba Healing Academy
506002	Annunciation School
502001	Ascension Diocesan Regional School
907001	Brighter Horizon School of Baton Rouge
502048	Diocese of Baton Rouge Special Education Program
669001	Emmanuel SDA School
705001	Greater Baton Rouge Hope Academy
9B4001	Lakeside Christian Academy*
502007	Mater Dolorosa School
502008	Most Blessed Sacrament School
897001	New Orleans Adventist Academy*
502021	Redemptorist Elementary School
502016	St. Alphonsus School - Baton Rouge

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
EXECUTIVE SUMMARY (CONTINUED)
JUNE 30, 2024

School Site Code	School
506055	St. Alphonsus School - New Orleans
506087	St. Leo the Great School
9B3001	St. Lillian Academy
506095	St. Mary's Academy
506104	St. Peter School
502030	St. Thomas More School

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

We would like to make the LDE aware that while EK reports the tuition and fee differences as exceptions, we did not report questioned costs for any reported exceptions. The LDE should analyze the reported exceptions and determine the amount of questioned costs, if any, that should be attributed to the school. Noted exceptions for above listed schools are included in the school's respective Schedule B. The LDE communicated that an Approved Tuition and Fee Certificate would not be provided for the following schools: Lakeside Christian Academy (9B4001), Riverside Academy (652001), St. Dominic School (506071) and St. Stephen School (506116). Per LDE guidance the unsigned/unapproved Tuition and Fee Certificate were utilized for this procedure.

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. EK noted the following observations for the sixty-seven (67) schools for which expenditures were tested as described in Schedule A:

Two (2) schools accounted for scholarship expenditures separately through separate bank accounts or accounting systems identifying scholarship program activity: Hosanna Christian Academy (702001) and St. Peter School - Reserve (506104). For these schools, EK selected samples and performed testing in accordance with the procedures described in Schedule A.

For the remaining sixty-five (65) schools that use an allocation methodology as means of separately accounting for scholarship expenditures, EK obtained allocations of general operating cost to the program and performed the procedures described in Schedule A.

For one (1) out of sixty-seven (67) schools tested, the school did not provide sufficient documentation to complete the procedure.

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:

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
EXECUTIVE SUMMARY (CONTINUED)
JUNE 30, 2024

School Site Code	School	Scholarship Expenditure Testing Questioned Amounts
714002	Open Door Christian Academy	\$ 10,814.86
714001	Open Door Christian Academy	\$ 10,035.63
506095	St. Mary's Academy	\$ 2,430.54
506122	St. Katharine Drexel Preparatory School	\$ 1,943.61
898001	Louisiana New School Academy	\$ 1,477.25
907001	Brighter Horizon School of Baton Rouge	\$ 1,413.07
9B4001	Lakeside Christian Academy	\$ 795.12
669001	Emmanuel SDA School	\$ 783.78
927001	Life of Christ Christian Academy/Alternative	\$ 500.36
729001	Gardere Community Christian School	\$ 322.21
640001	False River Academy	\$ 303.27
702001	Hosanna Christian Academy	\$ 136.42
506066	St. Charles Catholic High School	\$ 134.64
621001	McMillian's FIRST Steps CDC/Academy	\$ 119.56
502007	Mater Dolorosa School	\$ 107.22
989001	Light City Christian Academy	\$ 100.00
735001	Northlake Christian School	\$ 76.67
9BP001	Aba Healing Academy	\$ 68.48
506080	St. Joan of Arc School - Laplace	\$ 59.02
502033	Catholic Elementary School of Pointe Coupee	\$ 51.72
652001	Riverside Academy	\$ 16.21
502001	Ascension Diocesan Regional School	\$ 15.51
506116	St. Stephen School	\$ 14.95
692003	The Dunham School	\$ 11.25
506046	Pope John Paul II High School	\$ 9.70
502008	Most Blessed Sacrament School	\$ 6.83
722001	Jehovah-Jireh Christian Academy	\$ 3.87
502021	Redemptorist Elementary School	\$ 3.38
506042	Our Lady of Perpetual Help School - Belle Chase	\$ 1.94
502003	Catholic High of Pointe Coupee	\$ 1.15

TOTAL OVERPAYMENT \$31,758.22

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, 2024 were less than 50% of the amount budgeted. Of sixty-seven (67) schools, fifteen (15) schools reported less than 50% of

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
EXECUTIVE SUMMARY (CONTINUED)
JUNE 30, 2024

budgeted expended. For one (1) out of sixty-seven (67) schools tested, the school did not provide sufficient documentation to complete the procedure.

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-two (52) out of sixty-seven (67) schools that were reviewed, there were no exceptions noted. Thirteen (13) out of sixty-seven (67) schools had at least one key personnel's salary increase by greater than 15%. For two (2) out of the sixty-seven (67) schools, this procedure was not applicable as there were no compensated key employees for the current year. Two (2) 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 twenty (20) out of a total of sixty-seven (67) schools reviewed, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. EK noted that nine (9) out of forty-seven (47) 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
9B4001	Lakeside Christian Academy	5	3	\$ 12,978.75
502048	Diocese of Baton Rouge Special Education Program	4	1	\$ 6,723.00
722001	Jehovah-Jireh Christian Academy	1	1	\$ 5,572.50
502039	St. Thomas Aquinas Diocesan Regional HS	5	1	\$ 4,817.50
9B3001	St. Lillian Academy	1	1	\$ 2,419.25
506122	St. Katharine Drexel Preparatory School	5	1	\$ 2,296.25
714002	Open Door Christian Academy	5	1	\$ 1,687.50
999001	Richard Rayborn Elementary School	2	1	\$ 1,325.00
506002	Annunciation School	4	1	\$ 1,187.50

TOTAL OVERPAYMENT \$39,007.25

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
EXECUTIVE SUMMARY (CONTINUED)
JUNE 30, 2024

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, EK 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 fifteen (15) students across nine (9) schools. Quarter 3 attendance was tested for eight (8) students across five (5) schools. All tested students for the following schools were determined to be actively attending the school during the count dates: Brighter Horizon School (907001), Diocese of Baton Rouge Special Education Program (502048), Good Shepherd Nativity Mission School (506157), Hosanna Christian Academy (682001), Mater Dolorosa School (502007) and St. Francis Xavier School (502019). 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 Based Upon Test Sample
502021	Redemptorist Elementary School	3	2	\$ 6,285.00
9B4001	Lakeside Christian Academy	2	1	\$ 5,400.00
502039	St. Thomas Aquinas Diocesan Regional HS	1	1	\$ 4,817.50
TOTAL OVERPAYMENT				\$16,502.50

IV. Income Eligibility

This procedure as described in Schedule A called for verifying income eligibility for scholarship students. For twenty (20) out of a total of sixty-seven (67) schools reviewed, this procedure was not applicable as the schools did not have any new incoming scholarship students this year. EK noted that seven (7) out of the forty-seven (47) 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.

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
EXECUTIVE SUMMARY (CONTINUED)
JUNE 30, 2024

School Site Code	School	New Scholarship Students Sample	Number of Students with Exceptions Related to Income Eligibility	Total Overpayments¹ Based Upon Test Sample
502048	Diocese of Baton Rouge Special Education Program	4	3	\$ 20,169.00
502039	St. Thomas Aquinas Diocesan Regional HS	5	2	\$ 12,043.75
714001	Open Door Christian Academy	2	2	\$ 10,500.00
506095	St. Mary's Academy	6	1	\$ 6,037.50
722001	Jehovah-Jireh Christian Academy	1	1	\$ 5,572.50
502021	Redemptorist Elementary School	6	1	\$ 4,713.75
714002	Open Door Christian Academy	5	1	\$ 1,687.50

TOTAL OVERPAYMENT \$60,724.00

¹*Overpayments 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.*

V. Special Education Tuition

This procedure, as described in Schedule A, called for determining that the participating school is providing special education services to each sampled student for which special education tuition is paid. Of the sixty-seven (67) schools subjected to the procedures, this procedure was not applicable to any of the sixty-seven (67) as the schools did not receive special education tuition through the Student Scholarships for Educational Excellence Program.

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
EXECUTIVE SUMMARY (CONTINUED)
JUNE 30, 2024

Duplicate Overpayments (Procedures III and IV)

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

School Site Code	School	Total Overpayments Procedures III-IV	Total Overpayments Less Duplicate Exceptions
502048	Diocese of Baton Rouge Special Education Program	\$ 26,892.00	\$ 20,169.00
502039	St. Thomas Aquinas Diocesan Regional High School	\$ 21,678.75	\$ 12,043.75
722001	Jehovah-Jireh Christian Academy	\$ 11,145.00	\$ 5,575.50
714002	Open Door Christian Academy	\$ 3,375.00	\$ 1,687.50

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
SCHEDULE A
JUNE 30, 2024

Objective:

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

Site Code	School Name	Site Code	School Name
9BP001	Aba Healing Academy*	714002	Open Door Christian Academy*
506002	Annunciation School	506042	Our Lady of Perpetual Help
502001	Ascension Diocesan Regional School*	506046	Pope John Paul II High School
506007	Ascension of Our Lord School	502021	Redemptorist Elementary School*
872001	Bishop McManus	506048	Resurrection of Our Lord School*
907001	Brighter Horizon School of Baton Rouge*	999001	Richard Rayborn Elementary School*
502033	Catholic Elementary School of Pointe Coupee*	652001	Riverside Academy
502003	Catholic High School of Pointe Coupee	502016	St. Alphonsus School - Baton Rouge*
861001	Cedarwood School	506055	St. Alphonsus School - New Orleans
502048	Diocese of Baton Rouge Special Education Program*	506159	St. Benedict the Moor
994001	Ecole Bilingue de la Nouvelle	506066	St. Charles Catholic High School
669001	Emmanuel Seventh Day Adventist School	506071	St. Dominic School
640001	False River Academy	502018	St. Elizabeth School
729001	Gardere Community Christian School*	502019	St. Francis Xavier School
506157	Good Shepherd Nativity Mission School	502040	St. Jean Vianney School
9BQ001	Good Shepherd Nativity Mission School - Giving Hope	506080	St. Joan of Arc School - LaPlace
705001	Greater Baton Rouge Hope Academy	502023	St. John Elementary School
502005	Holy Family School	502024	St. John High School
502006	Holy Ghost School	626001	St. John Lutheran School
702001	Hosanna Christian Academy	506122	St. Katharine Drexel Preparatory School
722001	Jehovah-Jireh Chrstian Academy*	506087	St. Leo the Great
9B4001	Lakeside Christian Academy*	9B3001	St. Lillian Academy*
927001	Life of Christ Christian Academy*	506091	St. Margaret Mary School*
989001	Light City Christian Academy*	506095	St. Mary's Academy
898001	Louisiana New School Academy*	502036	St. Michael the Archangel Diocesan Regional High School
651001	Lynn Oaks School dba St. Bernard Christian Academy	502004	St. Peter Chanel Interparochial School
704001	Martin Luther King Jr. Christian Academy	506104	St. Peter School - Reserve
502007	Mater Dolorosa School*	506116	St. Stephen School
714001	Open Door Christian Academy*	612001	McKanstry Preparatory School

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
SCHEDULE A (CONTINUED)
JUNE 30, 2024

Site Code	School Name	Site Code	School Name
621001	McMillian's First Steps CCDC*	506161	St. Therese Academy
502008	Most Blessed Sacrament School*	502039	St. Thomas Aquinas Diocesan Regional High School*
897001	New Orleans Adventist Academy*	502030	St. Thomas More School
735001	Northlake Christian High School	692003	The Dunham School
502029	St. Theresa Middle School		

* These schools did not provide written representations.

Scope/Procedures:

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

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

- » We obtained a copy of the LDE's Approved Tuition and Fees form from LDE.
- » For four (4) schools, the LDE communicated that Approved Tuition and Fee Certificates would not be provided and unsigned Tuition & Fee Certificates should be used for the performance of our procedures.
- » After the first payment, we selected one non-scholarship student from each tuition level for a minimum sample of five students. For each selected student, we observed supporting documentation evidencing that the tuition and fees were charged and that payments have been made on behalf of the student and that the tuition and fees charged to the non-scholarship student were greater than or equal to the amount charged to the Program, as indicated by the LDE's Approved Tuition and Fees form.
- » Any non-scholarship student selected whose tuition and fees were less than the amount charged to the Program, or for which evidence of payment was lacking, was considered to be an exception in Schedule B of our report. However, reasons for the non-scholarship tuition and fees being less than scholarship tuition and fees were deemed acceptable in certain situations, as directed by the LDE, and thus not reported as an exception: differences in tuition attributable to early assessment of graduation and field trip fees for scholarship students, early registration discount, member of the associated church discount, multiple family members' discounts, teachers' children discounts, parent participation in fundraising activities or fundraising fees, and certain others as per guidance from the LDE staff. Program costs associated with each exception were not reported as questioned costs. The LDE should analyze the reported exceptions and determine the amount of questioned costs, if any, should be attributed to the school. However, the tuition differences are quantified for information purposes.

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
SCHEDULE A (CONTINUED)
JUNE 30, 2024

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, EK obtained the system-generated schedule of expenditures through January 31, 2024 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, EK obtained the completed allocation spreadsheet with the expenditure allocation through January 31, 2024 or, in some instances, annual payroll allocation of expenditures to the scholarship program. EK 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, EK obtained all general ledger transactions for those categories.
- » From detailed information provided by the schools, EK 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, EK 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. EK made no attempts to determine whether the terms of leases were at arms-length.
- » Educational purposes were defined as: Instructional Programs, Pupil Support Programs, Instructional Staff Programs, School Administration, General Administration, Business Services, Operations and Maintenance of Plant Services, Transportation, Food Services Operations, Enterprise Operations, Community Services Operations, Facility Acquisition and Construction Services, and Debt Services. If for debt service, EK 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

STATE OF LOUISIANA, DEPARTMENT OF EDUCATION
SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
SCHEDULE A (CONTINUED)
JUNE 30, 2024

and for the items tested. No projections of other questioned costs that might exist were made for the entire school year or to the entire SSEEPP costs population.

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

- » We obtained the budget to actual expenditures report as of January 31, 2024 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 (AY2023-24) and prior years (AY2022-23) 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 AY2023-24 and that have incurred scholarship payments for salaries and benefits, EK compared the AY2023-24 salaries to the AY2022-23 salaries and identified those with increases of 15 percent or greater. For those identified, EK documented percentage of growth and explanations for growth as provided by the school.

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

A. Residency and Attendance Verification

- » We obtained Q1 Roster of SSEEPP 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.

EK 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 1, 2023, December 1, 2023, February 1, 2023, with the final count date on May 1, 2024. Per LDE's guidance, attendance was tested for the following time periods to account for holidays and any school closures: August 14, 2023-September 15, 2023, November 13, 2023-December 15, 2023, and January 15, 2024-February 16, 2024. Active attendance was defined as no more than 10 absences within each of those periods. Enrollment was verified through observation of

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SCHEDULE A (CONTINUED)
JUNE 30, 2024

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 SSEE population.

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

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SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM AGREED-UPON PROCEDURES
SCHEDULE A (CONTINUED)
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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, EK 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 2023-2024 Application Guide, was used to determine income eligibility.

Scholarship Eligibility - 250% of Current Federal Poverty Guidelines				
Persons in Family/Household	Yearly Income	Monthly Income	Bi-Weekly	
			Income	Weekly Income
2	\$49,300	\$4,108	\$1,896	\$948
3	\$62,150	\$5,179	\$2,390	\$1,195
4	\$75,000	\$6,250	\$2,885	\$1,442
5	\$87,850	\$7,321	\$3,379	\$1,689
6	\$100,700	\$8,392	\$3,873	\$1,937
7	\$113,550	\$9,463	\$4,367	\$2,184
8	\$126,400	\$10,533	\$4,862	\$2,431
Add this amount for each additional person	\$12,850	\$1,071	\$494	\$247

- » If students participated in any one of several federal assistance programs, the income requirement for the scholarship program was deemed to be met as long as the following documentation was provided: Louisiana Purchase Card, SNAP Benefits, Social Security Benefits. Per LDE's guidance, the following documentation was also deemed acceptable: Medicaid card, SNAP renewal application, and Case Summary Snapshot from Office of Family Services (OFS). Any student whose family income exceeded the table above or for whom we did not observe the required documentation was reported as an exception in Schedule B of the report.
- » If a student did not participate in a federal assistance program, any of the following documentation was required:
- Federal Tax Return for the 2022 Calendar Year
 - Unemployment Compensation Statement for the Period Ending on December 31, 2022
 - Alimony as Shown in Court Decree or Agreement
 - Social Security Benefits Statement for the Period Ending on December 31, 2022

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SCHEDULE A (CONTINUED)
JUNE 30, 2024

- Pension Statement for the Period Ending on December 31, 2022

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.

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

ABA HEALING ACADEMY

Site Code:

9BP001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 4 non-scholarship students with observations were identified for a total of \$11,700.00.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 68.48

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 99% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

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

ABA HEALING ACADEMY

Site Code:

9BP001

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

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 68.48

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 68.48

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

ANNUNCIATION SCHOOL

Site Code:

**506002
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 1 non-scholarship student with observations was identified for a total of \$45.00.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 58% of their budget according to the schedule provided.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

Results:

A total of 1 exception was noted.

\$ 1,187.50

2. Dual Enrollment

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

\$ -

IV. Income Eligibility*Scope and Selection:*

A sample of 4 new scholarship students 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:

\$ 1,187.50

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,187.50

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

ASCENSION DIOCESAN REGIONAL HIGH SCHOOL

Site Code:

502001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 1 non-scholarship students with observations were identified for a total of \$723.38.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 15.51

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

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 31, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ASCENSION DIOCESAN REGIONAL HIGH SCHOOL

Site Code:

**502001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 15.51

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 15.51

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

ASCENSION OF OUR LORD SCHOOL

Site Code:

506007

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2024.

Results:

The school expended 128% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

ASCENSION OF OUR LORD SCHOOL

Site Code:

506007
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

BISHOP MCMANUS ACADEMY

Site Code:

872001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

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

Exceptions noted because expenditures as of January 31, 2024 were less than 50% of budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

BISHOP MCMANUS ACADEMY

Site Code:

872001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

BRIGHTER HORIZON SCHOOL OF BATON ROUGE

Site Code:

907001

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 2 non-scholarship students with observations were identified for a total of \$937.50.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 1,413.07

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 99% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

BRIGHTER HORIZON SCHOOL OF BATON ROUGE

Site Code:

907001

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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:

\$ 1,413.07

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,413.07

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

CATHOLIC ELEMENTARY SCHOOL OF POINTE COUPEE

Site Code:

502033

Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 51.72

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, 2024.

Results:

The school expended 71% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

CATHOLIC ELEMENTARY SCHOOL OF POINTE COUPEE

Site Code:

502033

Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

A sample of 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:

\$ 51.72

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 51.72

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

CATHOLIC HIGH SCHOOL OF POINTE COUPEE

Site Code:

502003
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 1.15

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, 2024.

Results:

The school expended 119% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

CATHOLIC HIGH SCHOOL OF POINTE COUPEE

Site Code:

502003

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

\$ -

2. Dual Enrollment

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:

\$ 1.15

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1.15

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

CEDARWOOD SCHOOL

Site Code:

861001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exception noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 100% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exception noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

CEDARWOOD SCHOOL

Site Code:

861001

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

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

DIOCESE OF BATON ROUGE SPECIAL EDUCATION PROGRAM

Site Code:

502048
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students*Scope and Selection*

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

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

Results:

A total of 1 non-scholarship students with exceptions were identified for a total of \$225.00.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

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, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

DIOCESE OF BATON ROUGE SPECIAL EDUCATION PROGRAM

Site Code:

502048
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)**1. Residency and Attendance***Scope and Selection:*

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

Results:

A total of 1 exception noted.

\$ 6,723.00

2. Dual Enrollment*Scope and Selection:*

Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there was 2 student listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility*Scope and Selection:*

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

Results:

A total of 3 exceptions noted.

\$ 20,169.00

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 26,892.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 20,169.00

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

ECOLE BILINGUE DE LA NOUVELLE-ORLEANS

Site Code:

**994001
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2024.

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:

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**

ECOLE BILINGUE DE LA NOUVELLE-ORLEANS

Site Code:

**994001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

EMMANUEL SEVENTH DAY ADVENTIST SCHOOL

Site Code:

669001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 5 non-scholarship students with exceptions were identified for a total of \$2,362.50.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 783.78

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 86% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

EMMANUEL SEVENTH DAY ADVENTIST SCHOOL

Site Code:

**669001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

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:

\$ 783.78

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 783.78

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

FALSE RIVER ACADEMY

Site Code:

640001**Questioned Costs
(Overpayments)****I. Tuition and Fees for Scholarship Students***Scope and Selection*

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 303.27

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, 2024.

Results:

The school expended 60% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

FALSE RIVER ACADEMY

Site Code:

640001**Questioned Costs
(Overpayments)****III. Payment Verification (Attendance and Residency)****1. Residency and Attendance***Scope and Selection:*

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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:

\$ 303.27

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 303.27

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

GARDERE COMMUNITY CHRISTIAN SCHOOL

Site Code:

729001

**Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 322.21

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 63% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

GARDERE COMMUNITY CHRISTIAN SCHOOL

Site Code:

729001

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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:

\$ 322.21

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 322.21

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

GOOD SHEPHERD NATIVITY MISSION

Site Code:

506157

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

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

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

GOOD SHEPHERD NATIVITY MISSION

Site Code:

506157**Questioned Costs
(Overpayments)****III. Payment Verification (Attendance and Residency)****1. Residency and Attendance***Scope and Selection:*

A sample of 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:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

GOOD SHEPHERD NATIVITY MISSION – GIVING HOPE

Site Code:

9BQ001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students*Scope and Selection*

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

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 57% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

GOOD SHEPHERD NATIVITY MISSION – GIVING HOPE

Site Code:

9BQ001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

GREATER BATON ROUGE HOPE ACADEMY

Site Code:

705001

**Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 1 non-scholarship student with exceptions was identified for a total of \$135.75.

\$ -

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:

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, 2024.

Results:

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

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

GREATER BATON ROUGE HOPE ACADEMY

Site Code:

705001

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

HOLY FAMILY SCHOOL

Site Code:

502005

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

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

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, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

HOLY FAMILY SCHOOL

Site Code:

502005
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)**1. Residency and Attendance**

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

HOLY GHOST SCHOOL - HAMMOND

Site Code:

**502006
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 96% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

HOLY GHOST SCHOOL - HAMMOND

Site Code:

502006
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

HOSANNA CHRISTIAN ACADEMY

Site Code:

702001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 136.42

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, 2024.

Results:

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

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

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 7 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 3 students listed for this school.

Results:

No exceptions noted.

\$ -

IV. Income Eligibility*Scope and Selection:*

A sample of 7 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:

\$ 136.42

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 136.42

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

JEHOVAH-JIREH CHRISTIAN ACADEMY

Site Code:

722001

**Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 3.87

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 61% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

JEHOVAH-JIREH CHRISTIAN ACADEMY

Site Code:

722001

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

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

Results:

A total of 1 exception noted.

\$ 5,572.50

2. Dual Enrollment

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

\$ -

IV. Income Eligibility*Scope and Selection:*

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

Results:

A total of 1 exception noted.

\$ 5,572.50

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 11,148.87

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 5,576.37

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

LAKESIDE CHRISTIAN ACADEMY

Site Code:

**9B4001
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

Exception noted because the school did not provide sufficient documentation to allow for testing in accordance with Schedule A for Procedure I.

\$ -

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.

\$ 795.12

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 62% 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:

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**

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 3 exceptions noted.

\$ 12,978.75

2. Dual Enrollment*Scope and selection:*

Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were 2 students listed for this school.

Results:

A total of 1 exception noted.

\$ 5,400.00

IV. Income Eligibility*Scope and Selection:*

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

Results:

No 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:

\$ 19,173.87

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 19,173.87

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

LIFE OF CHRIST CHRISTIAN ACADEMY

Site Code:

927001

**Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 500.36

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

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 31, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

LIFE OF CHRIST CHRISTIAN ACADEMY

Site Code:

**927001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 500.36

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 500.36

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

LIGHT CITY CHRISTIAN ACADEMY

Site Code:

989001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 100.00

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

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

Exceptions noted because expenditures, as of January 31, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exception noted.

\$ -

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

LIGHT CITY CHRISTIAN ACADEMY

Site Code:

989001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)**1. Residency and Attendance**

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 100.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 100.00

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

LOUISIANA NEW SCHOOL ACADEMY

Site Code:

898001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

The procedure was not applicable as the school did not have any new 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.

\$ 1,477.25

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 87% 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:

Exceptions noted, the school did not provide sufficient documentation to allow for testing in accordance with Schedule A for Procedure II.

\$ -

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

LOUISIANA NEW SCHOOL ACADEMY

Site Code:

898001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)**1. Residency and Attendance**

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 1,477.25

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,477.25

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

LYNN OAKS SCHOOL DBA ST. BERNARD CHRISTIAN ACADEMY

Site Code:

651001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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

The school expended 50% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Results:

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**

LYNN OAKS SCHOOL DBA ST. BERNARD CHRISTIAN ACADEMY

Site Code:

651001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

MARTIN LUTHER KING JR. CHRISTIAN ACADEMY

Site Code:

**704001
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 61% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

MARTIN LUTHER KING JR. CHRISTIAN ACADEMY

Site Code:

704001

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

MATER DOLOROSA SCHOOL

Site Code:

502007
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 1 non-scholarship student with observations was identified for a total of \$3,811.25.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 107.22

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 50% of their budget according to the schedule provided. Reserve category is used for any unusual or unexpected expenses.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

MATER DOLOROSA SCHOOL

Site Code:

**502007
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

A sample of 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:

\$ 107.22

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 107.22

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

MCKANSTRY PREPATORY SCHOOL

Site Code:

**612001
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

A sample of 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:

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, 2024.

Results:

The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

MCKANSTRY PREPATORY SCHOOL

Site Code:

**612001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

MCMILLIAN'S FIRST STEPS CCDC

Site Code:

**621001
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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.

\$ 119.56

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

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

Exception noted because expenditures, as of January 31, 2024, 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 two key employees increased by 15% or more.

\$ -

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

MCMILLIAN'S FIRST STEPS CCDC

Site Code:

**621001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

A sample of 5 new scholarship 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:

\$ 119.56

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 119.56

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

MOST BLESSED SACRAMENT SCHOOL

Site Code:

502008
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 5 non-scholarship students with exceptions were identified for a total of \$738.75.

\$ -

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 supporting documentation or were not for educational purpose. Exceptions noted.

\$ 6.83

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 77% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

MOST BLESSED SACRAMENT SCHOOL

Site Code:

502008**Questioned Costs
(Overpayments)****III. Payment Verification (Attendance and Residency)****1. Residency and Attendance**

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 6.83

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 6.83

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

NEW ORLEANS ADVENTIST ACADEMY

Site Code:

897001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

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

\$ -

II. Use of Funds

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

\$ -

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

NORTHLAKE CHRISTIAN SCHOOL

Site Code:

735001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 76.67

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 85% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exception noted.

\$ -

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

NORTHLAKE CHRISTIAN SCHOOL

Site Code:

**735001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Scope and Selection:

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 76.67

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 76.67

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

OPEN DOOR CHRISTIAN ACADEMY

Site Code:

714001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exception 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.

\$ 10,035.63

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

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

Exception noted because expenditures, as of January 31, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

OPEN DOOR CHRISTIAN ACADEMY

Site Code:

**714001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

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

Results:

A total of 2 exceptions noted.

\$ 10,500.00

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 20,535.63

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 20,535.63

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

OPEN DOOR CHRISTIAN ACADEMY

Site Code:

714002
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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 exception 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.

\$ 10,814.86

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 37% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

OPEN DOOR CHRISTIAN ACADEMY

Site Code:

**714002
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

A total of 1 exceptions noted.

\$ 1,687.50

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

A total of 1 exceptions noted.

\$ 1,687.50

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 14,189.86

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 12,502.36

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

OUR LADY OF PERPETUAL HELP – BELLE CHASE

Site Code:

506042
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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.

\$ 1.94

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 55% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exception noted.

\$ -

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

OUR LADY OF PERPETUAL HELP – BELLE CHASE

Site Code:

506042
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 1.94

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1.94

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

POPE JOHN PAUL II HIGH SCHOOL

Site Code:

506046
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

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.

\$ 9.70

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, 2024.

Results:

The school expended 67% 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 exception noted.

\$ -

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

POPE JOHN PAUL II HIGH SCHOOL

Site Code:

**506046
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 9.70

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 9.70

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

REDEMPTORIST ELEMENTARY SCHOOL

Site Code:

502021
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students*Scope and Selection*

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

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

Results:

A total of 1 non-scholarship student with observations was identified for a total of \$825.

\$ -

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.

\$ 3.38

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

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

Exception noted because expenditures, as of January 31, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exception noted.

\$ -

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

REDEMPTORIST ELEMENTARY SCHOOL

Site Code:

502021
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)**1. Residency and Attendance***Scope and Selection:*

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment*Scope and Selection*

Per a list of students that were identified by LDE as potentially dually enrolled in a public school and one of the schools participating in the SSEEP for the first three count dates, there were 3 students listed for this school.

Results:

A total of 2 exceptions noted.

\$ 6,285.00

IV. Income Eligibility*Scope and Selection:*

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

Results:

A total of 1 exception noted.

\$ 4,713.75

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 11,002.13

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 11,002.13

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

RESURRECTION OF OUR LORD SCHOOL

Site Code:

506048
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students*Scope and Selection*

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2024.

Results:

The school expended 55% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

RESURRECTION OF OUR LORD SCHOOL

Site Code:

**506048
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

Scope and Selection

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

RICHARD RAYBORN ELEMENTARY

Site Code:

**999001
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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, 2024.

Results:

The school expended 183% 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.

\$ -

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

RICHARD RAYBORN ELEMENTARY

Site Code:

999001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

A total of 1 exception noted.

\$ 1,325.00

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 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:

\$ 1,325.00

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 1,325.00

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

RIVERSIDE ACADEMY

Site Code:

652001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 16.21

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

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, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

RIVERSIDE ACADEMY

Site Code:

652001
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)**1. Residency and Attendance***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*

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:

\$ 16.21

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 16.21

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

ST. ALPHONSUS CATHOLIC SCHOOL – BATON ROUGE

Site Code:

**502016
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 1 non-scholarship student with observations was identified for a total of \$225.00.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 43% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. ALPHONSUS CATHOLIC SCHOOL – BATON ROUGE

Site Code:

502016
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. ALPHONSUS SCHOOL – NEW ORLEANS

Site Code:

**506055
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 3 non-scholarship students with observations were identified for a total of \$6,375.00.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 59% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. ALPHONSUS SCHOOL – NEW ORLEANS

Site Code:

**506055
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. BENEDICT THE MOOR SCHOOL

Site Code:

506159
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

Exceptions, if 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, 2024.

Results:

The school expended 66% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. BENEDICT THE MOOR SCHOOL

Site Code:

**506159
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. CHARLES CATHOLIC HIGH SCHOOL

Site Code:

506066
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 134.64

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 61% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

ST. CHARLES CATHOLIC HIGH SCHOOL

Site Code:

506066
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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:

\$ 134.64

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 134.64

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

ST. DOMINIC SCHOOL

Site Code:

506071
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2024.

Results:

The school expended 1% 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, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. DOMINIC SCHOOL

Site Code:

**506071
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. ELIZABETH SCHOOL

Site Code:

502018
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

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

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. ELIZABETH SCHOOL

Site Code:

**502018
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. FRANCIS XAVIER CATHOLIC SCHOOL

Site Code:

502019
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 51% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. FRANCIS XAVIER CATHOLIC SCHOOL

Site Code:

**502019
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

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:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. JEAN VIANNEY SCHOOL

Site Code:

502040
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 51% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. JEAN VIANNEY SCHOOL

Site Code:

502040
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. JOAN OF ARC SCHOOL - LAPLACE

Site Code:

506080
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 59.02

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. 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:

\$ 59.02

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 59.02

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

ST. JOHN ELEMENTARY SCHOOL

Site Code:

502023
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exception noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. JOHN ELEMENTARY SCHOOL

Site Code:

**502023
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. JOHN HIGH SCHOOL

Site Code:

502024
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exception noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. JOHN HIGH SCHOOL

Site Code:

502024
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. JOHN LUTHERAN SCHOOL

Site Code:

626001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 57% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. JOHN LUTHERAN SCHOOL

Site Code:

**626001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. KATHARINE DREXEL PREPARATORY SCHOOL

Site Code:

506122
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 1,943.61

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, 2024.

Results:

The school expended 50% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

ST. KATHARINE DREXEL PREPARATORY SCHOOL

Site Code:

506122

**Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

A total of 1 exception noted.

\$ 2,296.25

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 were selected for procedures in accordance with Schedule A.

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 4,239.86

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 4,239.86

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

ST. LEO THE GREAT SCHOOL

Site Code:

**506087
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 1 non-scholarship student with observations was identified for a total of \$3,525.00.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

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

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. LEO THE GREAT SCHOOL

Site Code:

**506087
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. LILLIAN ACADEMY

Site Code:

9B3001
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 1 non-scholarship student with observations was identified for a total of \$1,173.00.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

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, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. LILLIAN ACADEMY

Site Code:

**9B3001
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

A total of 1 exception was noted.

\$ 2,419.25

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 2,419.25

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 2,419.25

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

ST. MARGARET MARY'S SCHOOL

Site Code:

506091
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 53% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. MARGARET MARY'S SCHOOL

Site Code:

**506091
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. MARY'S ACADEMY

Site Code:

506095
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 2 non-scholarship students with observations were identified for a total of \$6,075.00.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 2,430.54

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, 2024.

Results:

The school expended 52% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

ST. MARY'S ACADEMY

Site Code:

506095
 Questioned Costs
 (Overpayments)

III. Payment Verification (Attendance and Residency)**1. Residency and Attendance***Scope and Selection:*

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment*Scope and Selection:*

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

Results:

A total of 1 exception was noted.

\$ 6,037.50

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 8,468.04

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 8,468.04

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

ST. MICHAEL THE ARCHANGEL DIOCESAN REGIONAL
HIGH SCHOOL

Site Code:

502036
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 50% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

**ST. MICHAEL THE ARCHANGEL DIOCESAN REGIONAL
HIGH SCHOOL**

Site Code:

502036
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. PETER CHANEL INTERPAROCHIAL SCHOOL

Site Code:

502004
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 112% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. PETER CHANEL INTERPAROCHIAL SCHOOL

Site Code:

**502004
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. PETER SCHOOL - RESERVE

Site Code:

**506104
Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 3 non-scholarship students with observations were identified for a total of \$2,216.25.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2024.

Results:

The school expended 58% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. PETER SCHOOL - RESERVE

Site Code:

**50104
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. STEPHEN SCHOOL

Site Code:

506116
 Questioned Costs
 (Overpayments)

I. Tuition and Fees for Scholarship Students*Scope and Selection*

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 14.95

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, 2024.

Results:

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

Exception noted because expenditures, as of January 31, 2024, were less than 50% of the budgeted amount.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

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

\$ -

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

ST. STEPHEN SCHOOL

Site Code:

**506116
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 14.95

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 14.95

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

ST. THERESA MIDDLE SCHOOL

Site Code:

502029
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 62% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. THERESA MIDDLE SCHOOL

Site Code:

502029
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. THERESE ACADEMY

Site Code:

506161
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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, 2024.

Results:

The school expended 67% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. THERESE ACADEMY

Site Code:

506161
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

ST. THOMAS AQUINAS DIOCESAN REGIONAL
HIGH SCHOOL

Site Code:

502039
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 83% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

**ST. THOMAS AQUINAS DIOCESAN REGIONAL
HIGH SCHOOL**

Site Code:

**502039
Questioned Costs
(Overpayments)**

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

Scope and Selection:

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

Results:

A total of 1 exception was noted.

\$ 4,817.50

2. Dual Enrollment

Scope and Selection:

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

Results:

A total of 1 exception was noted.

\$ 4,817.50

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 2 exceptions were noted.

\$ 12,043.75

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:

\$ 21,678.75

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 12,043.75

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

ST. THOMAS MORE SCHOOL

Site Code:

502030
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

A total of 1 non-scholarship student with exceptions were identified for a total of \$67.50.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

No exceptions noted.

\$ -

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 245% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

ST. THOMAS MORE SCHOOL

Site Code:

502030
Questioned Costs
(Overpayments)

III. Payment Verification (Attendance and Residency)

1. Residency and Attendance

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ -

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ -

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

THE DUNHAM SCHOOL

Site Code:

692003
Questioned Costs
(Overpayments)

I. Tuition and Fees for Scholarship Students

Scope and Selection

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

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

Results:

No exceptions noted.

\$ -

II. Use of Funds

A) Verification of Educational Purpose

Scope and Selections:

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

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

Results:

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

\$ 11.25

B.1) Budget – Actual Expenditures

Scope and Selection:

A budget to actual expenditures schedule was provided by the school with a cut-off date of January 31, 2024.

Results:

The school expended 93% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

B.2) Enrichment

Scope and Selection:

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

Results:

No exceptions noted.

\$ -

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

THE DUNHAM SCHOOL

Site Code:

692003

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

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

\$ -

2. Dual Enrollment

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

\$ -

IV. Income Eligibility

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

\$ -

V. Special Education Tuition

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

\$ -

Total Overpayment Identified Through These Procedures:

\$ 11.25

Maximum Overpayment Adjusted for Duplicate Overpayments:

\$ 11.25