
LOUISIANA PUBLIC FACILITIES AUTHORITY
2011A TAXABLE STUDENT LOAN BACKED BOND PROGRAM AND SUPER TOP
TRUST ORIGINATION PROGRAM

AGREED UPON PROCEDURES REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

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INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Trustees
Louisiana Public Facilities Authority
2011 Student Loan Revenue Bond Program
Baton Rouge, Louisiana

We have performed the procedures set forth in the “Schedule of Agreed-Upon Procedures and Results” on evaluating Louisiana Public Facilities Authority’s compliance with the requirements described in Chapter 3 of the 2020 edition of the U. S. Department of Education’s *Guide for Compliance Attestation Engagements of Lenders Holding Federal Family Education Loan Program Loans* (Guide) relative to Louisiana Public Facilities Authority’s 2011A Taxable Student Loan Backed Bond Program and Super Top Trust Origination Program’s participation in the Federal Family Education Loan (FFEL) program, for the year ended December 31, 2021. Management is responsible for compliance with the requirements of laws, regulations, contracts, and grant agreements applicable to the FFEL program.

Louisiana Public Facilities Authority has agreed to acknowledge that the procedures performed are appropriate to meet the intended purpose of determining Louisiana Public Facilities Authority’s compliance with requirements applicable to the FFEL Program. Additionally, the U.S. Department of Education has agreed to and acknowledged that the procedures performed are appropriate for their purposes. 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, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The accompanying “Schedule of Agreed-Upon Procedures and Results” sets forth the agreed- upon procedures and the results of applying these procedures.

We were engaged by Louisiana Public Finance Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with this Guide; attestation standards established by the American Institute of Certified Public Accountants; and the standards applicable to attestation engagements contained *in Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Louisiana Public Finance Authority’s compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Louisiana Public Finance Authority and to meet our 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 U.S. Department of Education and the Board of Trustees and management of Louisiana Public Finance Authority, and is not intended to be, and should not be, used by anyone other than the specified parties.

Postlethwaite & Netterville

Baton Rouge, Louisiana
June 29, 2022

EXHIBIT A

SCHEDULE OF AGREED-UPON PROCEDURES AND RESULTS

Agreed-Upon Procedures	Results
<p>Lender Servicer Compliance Report: Obtain and review any lender servicer compliance report package(s) used by the lender to satisfy the alternative engagement approach and ascertain that the report package(s) met the requirements of Chapter 3, Section C.1 of the 2020 edition of the U. S. Department of Education’s <i>Guide for Compliance Attestation Engagements of Lenders Holding Federal Family Education Loan Program Loans</i> (Guide) related to:</p> <ul style="list-style-type: none">a) The length and end date of the audit or attestation period.b) The scope of the audit or attestation engagement.c) The professional standards and audit requirements the audit or attestation was performed in accordance with.d) The findings presented in the audit or attestation engagement.	<p>The lender servicer compliance report package(s) used by the lender to satisfy the alternative engagement approach met the requirements of Chapter 3, Section C.1 of the 2020 edition of the U. S. Department of Education’s <i>Guide for Compliance Attestation Engagements of Lenders Holding Federal Family Education Loan Program Loans</i> (Guide).</p>
<p>Lender Servicer Compliance Findings:</p> <ul style="list-style-type: none">(1) Using the lender servicer contracts and the lender servicer compliance report package(s) obtained in agreed-upon procedure C.1.a, determine if there were findings of noncompliance in the lender servicer(s) compliance report for any compliance function for which the lender has contracted with the lender servicer(s) to perform.	<p>There were no findings of noncompliance in the lender servicer(s) compliance report(s) for compliance functions for which the lender had contracted with the lender servicer(s) to perform.</p>

PROPRIETARY AND CONFIDENTIAL
INFORMATION OF EDFINANCIAL SERVICES, LLC.
Disclosure to third parties without express written consent
of Edfinancial Services, LLC is hereby prohibited.



Knoxville, TN

**COMPLIANCE ATTESTATION ENGAGEMENT OF THE
FEDERAL FAMILY EDUCATION LOAN PROGRAM
AND
INDEPENDENT ACCOUNTANT'S REPORT**

**FOR THE FISCAL YEAR ENDED:
JANUARY 1, 2021 TO DECEMBER 31, 2021**



**This report is intended for internal use by management of Edfinancial Services, LLC
and its customers.**

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EDFINANCIAL SERVICES, LLC

COMPLIANCE ATTESTATION ENGAGEMENT OF THE
FEDERAL FAMILY EDUCATION LOAN PROGRAM
AND
INDEPENDENT ACCOUNTANT’S REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

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LENDER SERVICER AND AUDITOR INFORMATION SHEET

**Edfinancial Services, LLC
Knoxville, TN
January 1, 2021 - December 31, 2021**

Servicer Information:

Lender ID Number(s): 700129
 Auditee Contact: Wanda Hall, Chief Compliance Officer
 Auditee Email: whall@edfinancial.com
 Auditee Phone: (800) 337-6884

Auditor Information:

Audit Firm: KraftCPAs PLLC
 Firm Address: 555 Great Circle Road,
 Firm City, State: Nashville, TN 37228
 Firm License Number: TN License #19537
 Primary Auditor: Sean Owens, Member
 Primary Email: sowens@kraftcpas.com
 Primary Phone: (800) 337-6884

LISTING OF LENDER CLIENTS

ID Number	Name of Lender	City	State
805149, 805178	LELA	Baton Rouge	LA
805725	cPort Credit Union	Portland	ME
805727	Katahdin Federal Credit Union	Millinocket	ME
805800	Seaboard Federal Credit Union	Bucksport	ME
810563	First Tennessee	Memphis	TN
810617	First Farmers & Merchants	Columbia	TN
810643	First Horizon	Memphis	TN
824573, 824697	Nelnet	Lincoln	NE
826294	Bath Savings	Bath	ME
826351, 824697	IDAPP	Deerfield	IL
826509	ASLA	Little Rock	AR
828614	CSLF	Hartford	CT
829114	Otis Federal Credit Union	Jay	ME
833264	South Texas Costep	Arlington	TX
833540	FirstBank	Murfreesboro	TN
833646	First Financial Bank	El Dorado	AR
833805	Redstone Federal Credit Union	Huntsville	AL
833956	National-Louis University	Chicago	IL
834097, 834544	North Texas	Arlington	TX
834563	Edfinancial	Knoxville	TN

INDEPENDENT ACCOUNTANT’S REPORT

Board of Directors
Edfinancial Services, LLC
Knoxville, Tennessee

We have examined management of Edfinancial Services, LLC’s assertion that Edfinancial Services, LLC (“Edfinancial”) complied with the compliance requirements regarding Interest Benefits and Special Allowance Payments; Loan Records and Administration; Payment Processing; and Due Diligence, Timely Claim Filings, and Curing Violations described in Chapter 3 of the 2020 edition of the U.S. Department of Education’s *Guide for Financial Statement Audits and Compliance Attestation Engagements of Lender Servicers Administering Federal Family Education Loan Program* (the “Guide”) relative to Edfinancial’s participation in the Federal Family Education Loan (“FFEL”) program, for the year ended December 31, 2021. Edfinancial’s management is responsible for its assertion. Our responsibility is to express an opinion on management’s assertions about Edfinancial’s compliance with the specific requirements referred to above, based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants; standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the examination to obtain reasonable assurance about whether management’s assertions about Edfinancial’s compliance with the specific compliance requirements referred to above is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management’s assertions are fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management’s assertions, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on Edfinancial’s compliance with the specified requirements.

In our opinion, management's assertion that Edfinancial complied with the compliance requirements referred to above for the year ended December 31, 2021, is fairly stated.

In accordance with *Government Auditing Standards*, we are required to report significant deficiencies in internal control identifying those considered to be material weaknesses, violations of provisions of contracts or grant agreements, and abuse that could have a material effect on Edfinancial's compliance with the Guide and any fraud and noncompliance with provisions of laws or regulations that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether management's assertions referred to above are fairly stated, in all material respects, and not for the purpose of expressing an opinion on internal control over the compliance requirements referred to above or on other compliance and other matters; accordingly, we express no such opinions. The results of our examination disclosed no instances of noncompliance, significant deficiencies, material weaknesses or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the U.S. Department of Education, the management of Edfinancial and the specified lenders and the independent auditors of such lenders and is not intended to be and must not be used by anyone other than these specified parties.

Kraft CPAs PLLC

Nashville, Tennessee
March 22, 2022

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INFORMATION OF EDFINANCIAL SERVICES, LLC.
Disclosure to third parties without express written consent
of Edfinancial Services, LLC is hereby prohibited.

EDFINANCIAL SERVICES, LLC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

There were no findings of noncompliance, significant deficiencies, and material weaknesses with the requirements specified in Chapter 3 of the Guide were identified during the compliance attestation engagement for the year ended December 31, 2021.

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EDFINANCIAL SERVICES, LLC

SUMMARY SCHEDULE OF PRIOR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021

There were no prior findings in the immediate prior compliance attestation engagement report issued in accordance with the *Lender Servicer Financial Statement Audit and Compliance Attestation Guide* (the “preceding Guide”) and other pertinent audits/attestation engagements or reviews.

There were no immediate prior compliance attestation engagements per the preceding Guide, or prior audits/attestation engagements or reviews issued during or after the attestation period but before the date of the current report.



NELNET, INC.

Lincoln, Nebraska

Compliance Attestation Engagement
of the Federal Family Education Loan Program

For the Year ended December 31, 2021

NELNET, INC.

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March 22, 2022

KPMG LLP
1248 O St.
Suite 1120
Lincoln, NE 68508

The management of Nelnet, Inc. (Nelnet) provides these assertions to your firm because it is conducting an engagement of Nelnet's compliance with the U.S. Department of Education Office of Inspector General's *Guide for Financial Statements Audits and Compliance Attestation Engagements of Lender Servicers Administering the Federal Family Education Loan Program* (the Guide). The purpose of the compliance engagement is to express an opinion about whether Nelnet has complied with the requirements, described in the following subsections of Chapter 3, Section C of the Guide:

- §C.1.1 Interest Benefits and Rebate Fees;
- §C.1.2 Special Allowance Payments¹;
- §C.2.1 Loan Records;
- §C.2.2 Student Status;
- §C.2.3 Loan Sales, Purchases, and Transfers;
- §C.3.1 Payment Processing;
- §C.4.1 Due Diligence in the Collection of Delinquent Loans;
- §C.4.2 Timely Claim Filings; and
- §C.4.3 Curing Due Diligence and Timely Claim Filing Violations

We also represent that the management of Nelnet:

- Acknowledges and accepts responsibility for its compliance with the specified requirements;
- Acknowledges and accepts responsibility for establishing an effective internal control structure over compliance;
- Has evaluated its compliance with the specified requirements or its controls for ensuring compliance and detecting noncompliance with requirements, as applicable;
- Asserts that, based on its evaluation of the requirements identified in Chapter 3, Section C of the U.S. Department of Education Office of Inspector General's *Guide for Financial Statements Audits and Compliance Attestation Engagements of Lender Servicers Administering the Federal Family Education Loan Program*, that Nelnet is in compliance with those requirements and the internal controls relating to those requirements are effective;
- Has disclosed to you, the auditor, all known noncompliance;

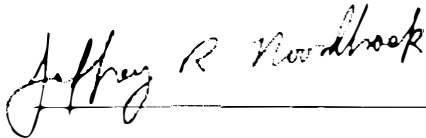
¹ Within Section C.1.2 (Special Allowance Payments) of the guide, C.1.2.b requirements related to accuracy of reporting 9.5 percent floor loans and C.1.2.f requirements related to Loan held as trustee on behalf of another entity are not applicable to Nelnet's servicing of its lender clients.



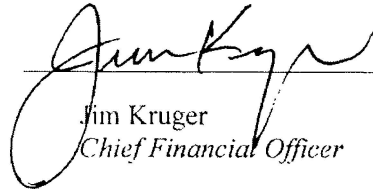
- Has made available to you, the auditor, all documentation related to compliance with the specified requirements;
- Has disclosed any communications from regulatory agencies, internal auditors, and other auditors concerning possible noncompliance with the specified requirements, including communications received between the end of the period addressed in the written assertion and the date of the auditor's report;
- Has disclosed any known noncompliance occurring subsequent to the period for which, or date we are making these assertions, March 22, 2022; and
- Has not provided any interpretations to you, the auditor, of compliance requirements that have varying interpretations.

The management of Nelnet confirms that the assertions and representations provided in this document are true and accurate, to the best of its knowledge and belief.

Sincerely,



Jeff Noordhoek
Chief Executive Officer



Jim Kruger
Chief Financial Officer

NELNET, INC.

Schedule of Findings and Questioned Amounts

Year ended December 31, 2021

None noted

NELNET, INC.
Summary Schedule of Prior Findings
Year ended December 31, 2021

None noted

NELNET, INC.

Background

December 31, 2021

Lenders participating in the Federal Family Education Loan (FFEL) Program frequently engage servicer organizations (servicers) to perform certain functions relating to the administration of that program. Third-party servicers that enter into contracts to administer any aspect of a participating lender's FFEL Program, as provided under Title 34 of the Code of Federal Regulation (C.F.R.) Part 682, are required to submit annual audited financial statements in accordance with 34 C.F.R. §668.23(d)(5). Additionally, Section 428(b)(1)(U) of the Higher Education Act of 1965, as amended, and 34 C.F.R. §682.416(e) require all servicers to have an annual compliance audit performed by a nonfederal auditor. All financial statement audits and compliance attestation engagements conducted to satisfy the statutory and regulatory requirements cited above, except for audits of lenders or servicers that are nonprofit or governmental organizations, must be done in accordance with the *Guide for Financial Statement Audits and Compliance Attestation Engagements of Lender Servicers Administering Federal Family Education Loan Program Loans* (the Guide) dated September 2020.

As it relates to the lender compliance attestation engagement, lenders using a third-party service organization(s) to service all or part of its FFEL Program loan portfolio may not be able to make all of the assertions required in Chapter III of the *Guide for Financial Statement Audits and Compliance Attestation Engagements of Lender Servicers Administering Federal Family Education Loan Program Loans* (the Lender Guide) dated September 2020. In those situations, the Department of Education will accept, as meeting the lender compliance attestation engagement requirement, an independent accountants' report based upon an "alternative or combined" engagement as defined in Chapter III Subsection D of the Lender Guide. The lender must obtain from the service organization an audit/attestation report that meets the requirements described in Chapter III Subsection D of the Lender Guide.

The independent accountants' report(s) must include their opinion with respect to the service organization's compliance with the specified requirements in Chapter 3 of the Guide pertaining to functions carried out by the servicing organization.

Nelnet, Inc. (Nelnet) is a for-profit third-party student loan servicing organization responsible for the proper and timely performance of many aspects of student loan processing. Nelnet operates servicing centers in Aurora, Colorado, and Lincoln, Nebraska. The primary services provided to the loan holders by Nelnet are:

- Accepting loan origination and disbursement information on new and existing borrowers
- Processing of general borrower correspondence, forbearance, and deferment requests and borrower status changes
- Receiving and tracking original, imaged, or electronic loan documentation
- Maintaining borrower demographic information while the student is in school, billing accrued interest to the appropriate parties, and combining multiple loans where appropriate
- Processing borrower loans through the grace period, placing the loans into repayment, and calculating monthly payment amounts
- Applying loan payments, calculating delinquency periods, collection activities, claim processing on defaulted loans, and cure procedures for defaulted loans rejected by the guarantor

NELNET, INC.

Background

December 31, 2021

The functions described above provide a basis for Nelnet to prepare information for the quarterly Lender's Interest and Special Allowance Request and Reports – LaRS.

The lender IDs covered by this report are included in Appendix B.

NELNET, INC.

Listing of Lender IDs Covered by Compliance Attestation

December 31, 2021

800061	820694	829512	832336	833393	833907
805178	821013	829565	832344	833405	833923
808170	822051	829833	832347	833456	833924
808543	822218	829928	832379	833457	833934
808851	822440	830091	832407	833500	833955
810436	822490	830160	832438	833501	833963
810815	822605	830241	832463	833528	834006
811025	823247	830267	832486	833529	834017
811303	823459	830336	832494	833534	834045
811304	824038	830351	832630	833555	834071
811911	824573	830370	832637	833570	834076
813125	824945	830492	832687	833596	834088
813146	825240	830704	832735	833637	834097
813574	825585	830720	832848	833659	834119
813760	826191	830772	832868	833668	834202
814657	826509	830922	832892	833669	834223
815675	826584	830977	832897	833670	834336
815901	826910	831056	832919	833733	834378
817517	827104	831221	833016	833741	834409
818505	827656	831394	833017	833751	834416
818611	828416	831476	833049	833752	834453
819129	828545	831807	833078	833760	834455
819133	828577	832086	833084	833764	834465
819256	828580	832095	833120	833770	834469
819515	828715	832108	833128	833804	834477
819591	828812	832116	833146	833806	834508
819657	829077	832124	833174	833816	834543
819873	829212	832139	833193	833821	834544
819958	829293	832218	833220	833855	834550
820174	829324	832275	833253	833862	834576
820682	829346	832286	833307	833893	830332
820685	829414	832292	833358	833895	

INFORMATION SHEET

Lender Information

Lender Name: Louisiana Public Facilities Authority 2011A Taxable Student Loan
Backed Bond Program and Super Top Trust Origination Program
Lender I.D. Number: 805178 and 805149
Telephone Number: (225) 923-0020
Fax No.: (225) 923-0021
President: James W. Parks II
Name of Contact: Amy Tuminello, Accountant

Lender Servicer Information

Lender Servicer: Nelnet Loan Services (services 805178)
Lender Servicer I.D. Number: 700121

Lender Servicers: Educational Services of America d/b/a EdFinancial Services
(services 805149 and 805178)
Lender Servicer I.D. Number: 700129

Audit Firm Information

Type of Engagement: Alternative
Partner in Charge: Amanda Strebeck
Email Address: astrebeck@pn CPA.com
State in Which Licensed: Louisiana
CPA License Number: CPA.25921
CPA Firm's Name: Postlethwaite & Netterville, APAC
Address: 8550 United Plaza Blvd, Suite 1001
Baton Rouge, LA 70809
Telephone No.: (225) 922-4600
Fax No.: (225) 922-4611

James W. Parks II
President and CEO

Tricia A. Dubroc
VP of Student Loans and Administration

Martin Walke
VP of Economic Development



LPFA
LOUISIANA PUBLIC FACILITIES AUTHORITY

BOARD OF TRUSTEES

Guy Campbell III, Chairman
Ronald H. Bordelon, Vice Chairman
Craig A. Cheramie, Secretary-Treasurer
Michael C. Darnell
David W. Groner
Casey R. Guidry
Dannye W. Malone

June 29, 2022

Postlethwaite & Netterville, APAC
8550 United Plaza Boulevard, Suite 1001
Baton Rouge, LA 70809

Ladies and Gentlemen:

In connection with your engagement to apply agreed-upon procedures to our assertions about Louisiana Public Facilities Authority's compliance with certain U.S. Department of Education requirements relating to Louisiana Public Facilities Authority's 2011A Taxable Student Loan Backed Bond Program and Super Top Trust Origination Program's participation in the Federal Family Education Loan (FFEL) Program during the year ended December 31, 2021, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. We are responsible for complying with U.S. Department of Education requirements relating to participation in the Federal Family Education Loan Program and for our assertions about such compliance.
2. We are responsible for establishing and maintaining effective internal control over compliance with the specified compliance requirements.
3. We acknowledge responsibility for
 - i. The subject matter and the assertions below:
 - a. Providing all lender service contracts
 - b. Providing all lender servicer engagement reports
 - c. There are no other compliance requirements, other than those noted above, with the Federal Family Education Loan Program that require consideration
 - ii. Selecting the criteria, when applicable; and
 - iii. Determining that such criteria are appropriate for the responsible party's purposes.
4. We have provided you with all relevant information and access under the terms of our agreement.
5. We have performed an evaluation of the Louisiana Public Facilities Authority 2011A Taxable Student Loan Backed Bond Program and Super Top Trust Origination Program's compliance with the specified compliance requirements.
6. We make the following assertions:
 - a. The Nelnet Loan Services and Educational Services of America, Inc. d/b/a Edfinancial Services. compliance audit or attestation engagement report(s) meet the requirements described in Chapter 3.

2237 South Acadian Thruway • Suite 650 • Baton Rouge, Louisiana 70808
PHONE: (225) 923-0020 FAX: (225) 923-0021 www.lpfa.com www.lela.org

Financing Louisiana Today for a Better Tomorrow

Section C.1, of the *Guide for Compliance Attestation Engagements of Lenders Holding Federal Family Education Loan Program Loans* to be used as a basis for an alternative or combined engagement.

- b. All instances of noncompliance reported in the Nelnet Loan Services and Educational Services of America, Inc. d/b/a Edfinancial Services Compliance audit or attestation engagement report(s) that relate to a FFEL Program compliance functions for which LFPA has contracted Nelnet Loan Services and Educational Services of America, Inc. d/b/a Edfinancial Services to perform have been disclosed to the auditor for inclusion in the lender compliance attestation engagement report by reference.
7. The lender IDs covered by the preceding assertions are 805178 and 805149.
8. We have disclosed to you all known matters that may contradict our assertions.
9. We have disclosed to you all communications from regulatory agencies, internal auditors, guaranty agencies, other independent accountants or consultants, and others regarding compliance with the specified requirements and the resolution of any reported findings in any report within the fiscal year prior to the engagement period. We have also disclosed to you communications received between the end of the compliance period, December 31, 2021, and the date of your report, June 29, 2022.
10. We are not aware of any noncompliance with the specified requirements.
11. We have disclosed to you all known events subsequent to the date of the compliance period, December 31, 2021, to the date of this letter and the date of your report, June 29, 2022, that would have a material effect on our compliance with requirements.
12. We have made available all agreements, documents, and electronic files pertinent to the scope of the engagement.
13. For the preceding five years Louisiana Public Facilities Authority has not been limited, suspended, or terminated by ED nor has Louisiana Public Facilities Authority been cited for failure to submit required audits/attestation engagements.
14. The LaRS we provided to you are copies of the forms submitted to the U.S. Department of Education. These forms were prepared by Nelnet Loan Services and Educational Services of America, Inc. d/b/a Edfinancial Services.
15. Your report is intended solely for the information and use of the board of trustees, management and the U.S. Department of Education, and Program related parties and is not intended to be and should not be used by anyone other than these specified parties.

Signature:



President and CEO

Title:

Date:

6-29-22

Signature:



Accountant

Title:

Date:

6-29-22

Signature:



Vice President of Student Loans

Title:

Date:

6-29-22