



# Department of Education Office of Management and Finance

Scholarships for Educational Excellence Program  
Agreed-Upon Procedures Report for the Year Ended June 30, 2014



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& Netterville

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**DEPARTMENT OF EDUCATION**  
**OFFICE OF MANAGEMENT AND FINANCE**

**AGREED-UPON PROCEDURES REPORT**

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

June 26, 2014

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

We have performed the procedures listed in the attached Schedule A, which were agreed to by the Louisiana Department of Education (LDE), solely to assist you in monitoring each of the specific schools listed in the attached Schedule A, for compliance with the Scholarship for Educational Excellence Program (Program) laws and regulations for the year ended June 30, 2014. LDE is responsible for establishing procedures and enforcing laws and regulations as specifically required by *Title 28, Education, Part CLIII, Bulletin 133-Scholarship Programs* (BESE Policy). LDE is also responsible for providing guidance for compliance with these laws and regulations to the participating schools. This engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

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

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

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

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

*Postlethwaite + Netterville*

Postlethwaite & Netterville, APAC

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

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 (AY) 2013-2014. Procedures performed were agreed to by the LDE and are included in Schedule A of the agreed-upon procedures report. Fifty-two (52) schools were subject to these procedures. Of the fifty-two (52) schools, one (1) was a public school and only procedures III and IV applied.

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

**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 eighteen (18) out of fifty-one (51) private schools tested, P&N noted exceptions when making that comparison. For purposes of this procedure, an exception is defined as an instance where the tuition and fees charged and collected from a non-scholarship student were less than the tuition paid by the Program for scholarship students. These exceptions were generally a result of tuition waivers issued to non-scholarship students, in-kind assistance, or differences in fee charges. Exceptions were noted at the following schools:

School Site Code	School	Non Scholarship Sample - 1st Qtr. (# of students)	Number of non-scholarship students with exceptions (Tuition and Fees)
503003	Holy Rosary School	5	5
500008	Our Lady of Fatima School	5	5
500020	St. Joseph School	5	5
506094	St. Mary Magdalen School	5	5
P26001	Faith Christian Academy	5	3
874001	Northeast Baptist School	5	4
582001	Gethsemane Christian Academy	5	3
506044	Our Lady of Prompt Succor School	5	3
501016	St. Frances Cabrini School	5	3
503013	St. Mary's Nativity	5	3
889001	Community Day School	5	2
719001	Evangel Christian Academy	5	2
501003	Holy Savior Menard Central High School	5	2
533001	Alfred Booker, Jr. Academy	5	1
503001	Central Catholic School	5	1
579001	Family Community Christian School	5	1
505006	Our Lady's School	5	1
503012	St. Joseph Elementary School	5	1

We would like to make the LDE aware that while P&N reports the tuition and fee differences as exceptions, they do not qualify as findings; therefore the cost is not questioned.

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**II. Use of Funds**

*Internal Control Questionnaire:*

This procedure called for us to obtain a completed internal control questionnaire for each school. P&N noted that all (51) private schools tested, completed and provided the internal control questionnaire to the LDE.

*Verification of Educational Purpose:*

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

- Two (2) schools account for scholarship expenditures separately through separate bank accounts or accounting systems identifying scholarship program activity: Dreamkeepers Academy (718001) and Quest Schools (905001). For those schools, P&N selected samples and performed testing in accordance with the procedures described in Schedule A and noted no exceptions.
- For the remaining forty-nine (49) Schools that did not keep separate accounting records, P&N obtained allocations of general operating costs to the scholarship program and performed the procedures described in Schedule A.

A summary of the findings is as follows:

School Site Code	School	Scholarship Expenditure Testing Questioned Amounts
706001	Prevailing Faith Christian Academy	\$ 13,035.75
506044	Our Lady of Prompt Succor School	\$ 235.87
533001	Alfred Booker, Jr. Academy	\$ 128.04
506036	Our Lady of Divine Providence School	\$ 74.55
<b>TOTAL OVERPAYMENT</b>		<b>\$ 13,474.21</b>

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*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 were less than 50% of the amount budgeted. Of thirty-four (34) schools that provided us with budget and actual expenditure schedules as of the required cut-off date of January 31, 2014, six (6) schools reported less than 50% of budget expended. P&N notes that the expenditures reported for each school were based on varying allocation methods, which should be considered when analyzing percent expended information.

Seventeen (17) schools provided us with a budget to actual expenditure schedule that applied an incorrect cut-off date. For these schools, P&N was not able to determine if at least 50% of the budget was expended as of January 31, 2014.

*Enrichment:*

This procedure called for comparison of the rate of change in scholarship enrollment from prior year to the current year to the rate of change in key employee salaries. For forty-three (43) out of fifty-one (51) private schools that were reviewed, there were no exceptions noted.

This procedure was not applicable for eight (8) private schools due to one of the following: this being the first year of participation in the program, turnover in key positions in the current year or key employees not receiving compensation by the school.

**III. Payment Verification**

These procedures called for verifying residency and attendance for scholarship students as described in Schedule A. P&N noted that six (6) out of a total of fifty-two (52) schools (51 private and one public 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 table below.

School Site Code	School	New Scholarship Student Population - 3rd Qtr.	New Scholarship Students Sample - 3rd Qtr.	Number of Students with Exceptions Related to Residency and/or Attendance	Total Overpayments <sup>1</sup> Based Upon Test Sample
533001	Alfred Booker, Jr. Academy	38	5	1	\$ 1,050.00
874001	Northeast Baptist School	<10	5	1	\$ 1,992.50
656001	Old Bethel Christian Academy	19	5	1	\$ 899.50
506044	Our Lady of Prompt Succor School	46	5	1	\$ 1,253.75
506054	St. Agnes School	37	5	1	\$ 1,162.50
506059	St. Anthony School	62	6	2	\$ 4,418.75
<b>TOTAL OVERPAYMENT \$</b>					<b>10,777.00</b>

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

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**IV. Income Eligibility**

This procedure called for verifying income eligibility for scholarship students as described in Schedule A. P&N noted that five (5) out of fifty-two (52) schools (51 private and one public schools) reviewed received scholarship tuition and fee payments for students that were identified as ineligible. A summary of the testing performed, identified exceptions, and tuition overpayment resulting from those exceptions is set forth in the table below.

<b>School Site Code</b>	<b>School</b>	<b>New Scholarship Student Population - 3rd Qtr.</b>	<b>New Scholarship Students Sample - 3rd Qtr.</b>	<b>Number of Students with Exceptions Related to Income Eligibility</b>	<b>Total Overpayments<sup>1</sup> Based Upon Test Sample</b>
533001	Alfred Booker, Jr. Academy	38	5	1	\$ 1,050.00
619001	Cenla Christian Academy	11	5	1	\$ 3,345.00
667001	John Paul the Great Academy	22	5	1	\$ 4,668.75
506044	Our Lady of Prompt Succor School	46	5	1	\$ 1,253.75
506059	St. Anthony School	62	6	1	\$ 3,303.75
<b>TOTAL OVERPAYMENT</b>					<b>\$ 13,621.25</b>

**V. Special Education Tuition**

Of the fifty-two (52) schools reviewed, St. Agnes School and Gethsemane Christian Academy were the only schools that received additional Scholarship Program tuition for providing special education services to students. No exceptions were reported.



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**Additional Observations**

*Procedure I*

Our procedures under caption I regarding tuition payments were directed toward non-scholarship students. In general, the dollar impact to the Scholarship Program of exceptions noted when performing those procedures could not be determined because of a lack of evidence that the exception would apply to all or any scholarship student. However, P&N noted certain exceptions that could reasonably apply to at least one or more scholarship students. Those exceptions and the potential overpayments are described below:

<b>School Site Code</b>	<b>School</b>	<b>Total 1st Quarter Overpayments Based Upon Additional Observation<sup>2</sup></b>	<b>Comments/Observations</b>
619001	Cenla Christian Academy	\$ 2,230.00	During sample selection process it was noted that there were three scholarship students in the fifth grade, however per the school, fifth grade was cancelled due to low enrollment. Based on discussion with the Principal, one of the 5th grade scholarship students was promoted to 6th grade. Of the two other scholarship students, one transferred out of the school and the other never returned after enrollment. The tuition payment would therefore be questioned for those two students because of a lack of attendance. The school received \$2,230 for these two scholarship students during quarter 1 (\$1,115 per student).
500008	Our Lady of Fatima School	\$ 861.25	The school erroneously included book fee, classroom fee, and supply fee on LDE's required tuition and fee schedule for Scholarship students. This error resulted in overpayments of scholarship tuition of \$1,267.50. However, this overpayment is partially offset by an underpayment of \$406.25 due to a \$25 difference (\$6.25 per qtr) in the registration fees. The registration fee was assessed at \$175 for scholarship students, but at \$200 for non-scholarship students. Thus, the net LDE overpayment was \$861.25 (\$1,267.5-\$406.25).

**TOTAL Q1 OVERPAYMENT      \$ 3,091.25**

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<sup>2</sup> It should be noted that the above overpayments apply to the first quarter only. Further investigation should be performed to determine if these overpayments occurred in subsequent quarters.

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*Procedure II*

While performing our procedures around scholarship expenditures as defined in Schedule A, P&N noted the following exception related to a non-sampled disbursement from a school's scholarship program bank account.

School Site Code	School	Total 1st Quarter Overpayments Based Upon Additional Observation	Comments/Observations
706001	Prevailing Faith Christian Academy	\$ 600.00	Per review of school's scholarship program account bank statements, P&N noted a transaction of \$600 from the scholarship fund to a personal account. In response to the request for support, the school stated that this was a reimbursement for a payment made from the personal account to the school's scholarship program account for an insurance payment. Since there was no invoice to support payment to an outside party, the cost is questioned.

**TOTAL OVERPAYMENT \$ 600.00**

**Duplicate Overpayments (Procedure III and IV)**

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

School Site Code	School	Total Overpayments Procedure III - IV	Total Overpayments Less Duplicate Exceptions
533001	Alfred Booker, Jr. Academy	\$ 2,100.00	\$ 1,050.00
506044	Our Lady of Prompt Succor School	\$ 2,507.50	\$ 1,253.75
506059	St. Anthony School	\$ 7,722.50	\$ 4,418.75

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**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
502018	St. Elizabeth School
522001	Conquering Word Christian Academy*
P26001	Faith Christian Academy
616001	Lutheran High School
889001	Community Day School
506036	Our Lady of Divine Providence School
506041	Our Lady of Perpetual Help
506043	Our Lady of Prompt Succor School
572001	Ridgewood Preparatory School
506054	St. Agnes School
506057	St. Angela Merici School
506059	St. Anthony School
506094	St. Mary Magdalen School
760001	Victory Christian Academy
503003	Holy Rosary School
503004	Holy Savior School
503009	St. Genevieve School
503012	St. Joseph Elementary School
503013	St. Mary's Nativity
506044	Our Lady of Prompt Succor School
727001	Boutte Christian Academy
503001	Central Catholic School
503005	Maria Immaculate School
506049	Sacred Heart of Jesus School
718001	Dreamkeepers Academy
719001	Evangel Christian Academy
500020	St. Joseph School

Site Code	School Name
656001	Old Bethel Christian Academy
579001	Family Community Christian School
886001	Claiborne Christian School
874001	Northeast Baptist School
706001	Prevailing Faith Christian Academy
500008	Our Lady of Fatima School
905001	Quest School
500010	St. Frederick High School
992001	Union Christian Academy
505006	Our Lady's School
505011	St. Theodore's Holy Family Catholic School
582001	Gethsemane Christian Academy
504007	Holy Family Catholic School
504009	Immaculate Heart of Mary School
667001	John Paul the Great Academy
502033	Catholic Elementary School of Pointe Coupee
502003	Catholic High of Pointe Coupee
619001	Cenla Christian Academy
501003	Holy Savior Menard Central High School
501016	St. Frances Cabrini School
538001	Family Worship Christian Academy
049035	Park Vista Elementary School
571001	Lighthouse Christian Preparatory School
533001	Alfred Booker, Jr. Academy
641001	Alexandria Country Day School
785001	Westminster Christian Academy

\* Please note that this school was initially included in the scope of the engagement and was later removed per LDE's request.

**SCOPE/PROCEDURES:**

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

- We obtained a copy of the LDE's Approved Tuition and Fees form from LDE.
- After the first payment, we selected one non-scholarship student from each tuition level for a minimum sample of five students. For each selected student, we observed supporting documentation evidencing that the tuition and fees were charged and that payments have been made on behalf of the student and that the tuition and fees charged to the non-scholarship student were greater than or equal to the amount charged to the Program, as indicated by the LDE's Approved Tuition and Fees form.
- Any non-scholarship student selected whose tuition and fees were less than the amount charged to the Program was considered to be an exception in Schedule B of the report. However, the following reasons for the non-scholarship tuition and fees being less than scholarship tuition and fees were deemed acceptable and thus not reported as an

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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' son or daughter discounts, parent participation in fundraising activities or fund raising fees, or other.

**II. Use of Funds (Ch. 13, Sec. 1303-Financial Practice)**

*A. Internal Control Questionnaire*

- We obtained the internal control questionnaires from LDE as completed by the Schools' Management. P&N's procedures included maintaining information on whether schools provided the internal control questionnaire and reporting on any schools that have not complied with LDE's request.

All schools submitted the questionnaire required by LDOE, P&N performed no verification on the answers provided by the schools' management on the submitted questionnaires. Any school not completing and providing the questionnaire was considered to be an exception in Schedule B of this report.

*B. Verification of Educational Purpose*

- For schools that account for scholarship expenditures separately through a separate bank account or accounting system identifying scholarship program activity, we obtained the system-generated schedule of expenditures to-date for scholarship funds (report generated from accounting system, check register, etc.). P&N selected a sample of five payroll and five non-payroll scholarship expenditures, as applicable, and verified that each transaction occurred, was in agreement with supporting documentation, and was for educational purposes as evidenced by supporting documentation.
- For all schools that do not account separately for scholarship expenditures (no separate bank account used to segregate scholarship expenditures or accounting system to identify scholarship program activity), P&N obtained the transactions from the schools' general operating funds that they asserted were allocable to the scholarship program. The transactions were provided by way of various formats including:
  - Spreadsheet identifying summary and/or detailed payroll and/or non-payroll information, with or without the percentage charged to the scholarship program;
  - General ledger transactions;
  - Roster of personnel of the school with annual compensation, and the percentage allocable to the scholarship program.

P&N made no attempts to reconcile the expenditure amounts identified for, or allocated to, the scholarship program to expenditures reported to the LDE through budget to actual expenditures reports.

From detailed information provided by the schools, P&N selected five payroll and five non-payroll, as applicable, observed supporting documentation and determined that expenditures were for educational purposes.

- Supporting documentation evidencing educational purpose included at least one of the following: employee job description, payroll register noting employee title, school web

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site directory, teacher's class roster and teacher's class schedule, invoice from vendor identifying items or services purchased, and lease or use agreement for facilities.

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.

Any expenditure selected that lacked supporting documentation and/or evidence of educational purpose was reported as an exception in Schedule B of the report.

*C. Budget to Actual Expenditures*

- We obtained the budget to actual expenditures schedule as of January 31, 2014 from LDE as completed by the Schools' Management.
- We reviewed the budget to actual expenditures schedule and reported if expenditures as of January 31, 2014 were less than 50 percent of the amount budgeted.
- We reviewed the reserved budget category and noted the percent of reserved in comparison to the total scholarship budget. Where applicable, we reported any explanations for the reserved balance.

*D. Individual Enrichment*

- We obtained a list of key personnel and their salaries for current (2013-14) and prior year (2012-13) 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 AY2012-13 and that have incurred scholarship payments for salaries and benefits, we reviewed to determine whether salaries for key personnel have increased at a rate greater than double the rate of scholarship student growth. If so, we reported that percentage of growth and explanations for salary growth.

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

- We obtained Q1 Roster from LDE, specifically identifying new students and selected a sample based on the following criteria: if the new incoming student scholarship enrollment was 10 or less, we examined 5 new students or all new students if less than 5; if there were more than 10, we examined a random sample of 10% of the new students or a minimum of 5 students, whichever was greater.
- P&N verified that each selected student was enrolled in and actively attending the school within two weeks before and after each of the first three count dates for which tuition and fees were claimed. Count dates were September 11, 2013, December 4, 2013, and February 5, 2014, with the final count date on May 7, 2014. Active attendance was defined as no more than 10 absences within the four week period from two weeks before

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and two weeks after the count date. Enrollment was verified through observation of class roll books and/or attendance records. Any selected student not actively attending was reported as an exception on Schedule B of the report.

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

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

- Using the same sample as in Procedure III, we verified that each scholarship student met the income eligibility requirements. We reviewed the income eligibility and supporting documentation to ensure that the family income was not greater than 250% of the current federal poverty guidelines. The following table, as published by the LDE in Scholarship Program 2013-2014 Application Guide, was used to test income eligibility.

Persons in Family/Household	Yearly Income	Monthly Income	Bi-Weekly Income	Weekly Income
1	\$28,725.00	\$2,393.75	\$1,104.81	\$552.40
2	\$38,775.00	\$3,231.25	\$1,491.35	\$745.67
3	\$48,825.00	\$4,068.75	\$1,877.88	\$938.94
4	\$58,875.00	\$4,906.25	\$2,264.42	\$1,132.21
5	\$68,925.00	\$5,743.75	\$2,650.96	\$1,325.48
6	\$78,975.00	\$6,581.25	\$3,037.50	\$1,518.75
7	\$89,025.00	\$7,418.75	\$3,424.04	\$1,712.02
8	\$99,075.00	\$8,256.25	\$3,810.58	\$1,905.29
<b>Add this amount for each additional person</b>	<b>\$10,050.00</b>	<b>\$837.50</b>	<b>\$386.54</b>	<b>\$193.27</b>

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

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- If a student did not participate in a federal assistance program, any of the following documentation was required:
  - Federal Income Tax Return for the 2012 Calendar Year
  - W-2s From All Employers for the Tax Period Ending December 31, 2012
  - Unemployment Compensation Statement for the Period Ending on December 31, 2012
  - 1099s and/or Statements From Banks or Other Institutions Showing Interest Earnings for the Period Ending on December 31, 2012
  - Alimony as Shown in Court Decree or Agreement
  - Social Security Benefits Statement for the Period Ending on December 31, 2012
  - Pension Statement for the Period Ending on December 31, 2012

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

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

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

---

School: 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, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-



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

---

School: St. Elizabeth School

Site Code:

502018

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$

-

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$

-

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

---

School: St. Elizabeth School

Site Code: 502018

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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:

\$ -

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

---

School: Faith Christian Academy

Site Code:

P26001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 3 non-scholarship student(s) with exception(s) noted for a total of \$37.50.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Faith Christian Academy

Site Code:

P26001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 80% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$

-

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$

-

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

---

School: Faith Christian Academy

Site Code:

P26001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

Procedure was not applicable.

\$

-

**IV. Income Eligibility**

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

*Results:*

Procedure was not applicable.

\$

-

**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.

\$

-

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Total Overpayment:

\$

-

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

---

School: Lutheran High School

Site Code:

616001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-

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

---

School: Lutheran High School

Site Code:

616001

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

The school expended 65% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Lutheran High School

Site Code: 616001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted. \$ -

**IV. Income Eligibility**

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:

\$ -



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

---

School: Community Day School

Site Code: 889001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 2 non-scholarship student(s) with exception(s) noted for a total of \$2,277.14.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Community Day School

Site Code:

889001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

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

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

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

*Results:*

Procedure was not applicable.

\$ -

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

---

School: Community Day School

Site Code: 889001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

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

School: Our Lady of Divine Providence School

Site Code: 506036

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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 total of 5 payroll and 5 non-payroll expenditures tested, P&N noted 1 exception related to non-payroll expenditures that lacked supporting documentation.

\$ 74.55

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

---

School: Our Lady of Divine Providence School

Site Code: 506036

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Our Lady of Divine Providence School

Site Code: 506036

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*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:

\$ 74.55

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

---

School: Our Lady of Perpetual Help

Site Code:

506041

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-

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

---

School: Our Lady of Perpetual Help

Site Code:

506041

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

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

*Results:*

Procedure was not applicable.

\$ -



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

---

School: Our Lady of Perpetual Help

Site Code: 506041

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

A sample of 7 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

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

---

School: Our Lady of Prompt Succor School

Site Code: 506043

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Our Lady of Prompt Succor School

Site Code: 506043

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Our Lady of Prompt Succor School

Site Code: 506043

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

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

---

School: Ridgewood Preparatory School

Site Code: 572001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

S -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

S -

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

---

School: Ridgewood Preparatory School

Site Code: 572001

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 60% of their budget according to the schedule provided. Reserve budget category was included on the schedule.

No exceptions noted.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Ridgewood Preparatory School

Site Code: 572001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted. \$ -

**IV. Income Eligibility**

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:

\$ -

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

---

School: St. Agnes School

Site Code:

506054

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-



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

---

School: St. Agnes School

Site Code:

506054

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

The school expended 80% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$

-

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$

-

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

---

School: St. Agnes School

Site Code: 506054

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

A total of 1 scholarship student(s) with exception(s) noted. \$ 1,162.50

**IV. Income Eligibility**

*Scope and Selection:*

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

*Results:*

No exceptions noted. \$ -

**V. Special Education Tuition**

*Scope and Selection:*

A sample of 2 students were selected for our procedures.

*Results:*

No exceptions noted. \$ -

Total Overpayment: \$ 1,162.50

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

---

School: St. Angela Merici School

Site Code: 506057

**Questioned Costs  
 (Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: St. Angela Merici School

Site Code: 506057

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: St. Angela Merici School

Site Code: 506057

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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:

\$ -

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

---

School: St. Anthony School

Site Code: 506059

**Questioned Costs  
 (Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: St. Anthony School

Site Code:

506059

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: St. Anthony School

Site Code: 506059

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

A total of 2 scholarship student(s) with exception(s) noted. \$ 4,418.75

**IV. Income Eligibility**

*Scope and Selection:*

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

A total of 1 scholarship student(s) with exception(s) noted. \$ 3,303.75

**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:

\$           7,722.50

Maximum Overpayment Adjusted for Duplicate Overpayments

\$           4,418.75



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

---

School: St. Mary Magdalen School

Site Code: 506094

Questioned Costs  
(Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 5 non-scholarship student(s) with exception(s) noted for a total of \$206.25.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: St. Mary Magdalen School

Site Code: 506094

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: St. Mary Magdalen School

Site Code: 506094

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted. \$ -

**IV. Income Eligibility**

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:

\$ -

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

---

School: Victory Christian Academy

Site Code:

760001

Questioned Costs  
(Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-

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

---

School: Victory Christian Academy

Site Code:

760001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Victory Christian Academy

Site Code: 760001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted. \$ -

**IV. Income Eligibility**

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:

\$ -

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

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School: Holy Rosary School

Site Code:

503003

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 5 non-scholarship student(s) with exception(s) noted for a total of \$5,647.50.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-

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

---

School: Holy Rosary School

Site Code:

503003

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

The school expended 93% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -



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

---

School: Holy Rosary School

Site Code: 503003

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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:

\$ -

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

---

School: Holy Savior School

Site Code:

503004

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-

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

---

School: Holy Savior School

Site Code:

503004

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Holy Savior School

Site Code: 503004

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

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

---

School: St. Genevieve School

Site Code: 503009

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: St. Genevieve School

Site Code: 503009

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: St. Genevieve School

Site Code: 503009

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

Procedure was not applicable. \$ -

**IV. Income Eligibility**

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

*Results:*

Procedure was not applicable. \$ -

**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.

\$ -

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Total Overpayment: \$ -

---

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

---

School: St. Joseph Elementary School

Site Code: 503012

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 1 non-scholarship student(s) with exception(s) noted for a total of \$93.75.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -



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

---

School: St. Joseph Elementary School

Site Code:

503012

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

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

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: St. Joseph Elementary School

Site Code: 503012

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

---

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

---

School: St. Mary's Nativity

Site Code:

503013

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 3 non-scholarship student(s) with exception(s) noted for a total of \$6.25.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-

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

---

School: St. Mary's Nativity

Site Code:

503013

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 56% of their budget according to the schedule provided. Reserve budget category was included on the schedule.

No exceptions noted.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: St. Mary's Nativity

Site Code: 503013

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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:

\$ -

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

---

School: Our Lady of Prompt Succor School

Site Code: 506044

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 3 non-scholarship student(s) with exception(s) noted for a total of \$37.50.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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 total of 5 payroll and 5 non-payroll expenditures tested, P&N noted 2 exceptions related to non-payroll expenditures that did not meet the criteria for educational purpose.

\$ 235.87

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

---

School: Our Lady of Prompt Succor School

Site Code: 506044

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Our Lady of Prompt Succor School

Site Code: 506044

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

A total of 1 scholarship student(s) with exception(s) noted. \$ 1,253.75

**IV. Income Eligibility**

*Scope and Selection:*

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

*Results:*

A total of 1 scholarship student(s) with exception(s) noted. \$ 1,253.75

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

\$ -

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Total Overpayment: \$ 2,743.37

Maximum Overpayment Adjusted for Duplicate Overpayments \$ 1,489.62



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

---

School: Boutte Christian Academy

Site Code: 727001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Boutte Christian Academy

Site Code: 727001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

The school expended 68% of their budget according to the schedule provided. Reserve budget category was included on the schedule.

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Boutte Christian Academy

Site Code: 727001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

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

---

School: Central Catholic School

Site Code: 503001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 1 non-scholarship student(s) with exception(s) noted for a total of \$500.00.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

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School: Central Catholic School

Site Code:

503001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Central Catholic School

Site Code: 503001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

Procedure was not applicable. \$ -

**IV. Income Eligibility**

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

*Results:*

Procedure was not applicable. \$ -

**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.

\$ -

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Total Overpayment: \$ -

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

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School: Maria Immacolata School

Site Code: 503005

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Maria Immacolata School

Site Code: 503005

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 4% 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, 2014, were less than 50% of the amount budget.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -



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

---

School: Maria Immacolata School

Site Code: 503005

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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:

\$ -

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

---

School: Sacred Heart of Jesus School

Site Code: 506049

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Sacred Heart of Jesus School

Site Code: 506049

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

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

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Sacred Heart of Jesus School

Site Code: 506049

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

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

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School: Dreamkeepers Academy

Site Code:

718001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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

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

*Results:*

No exceptions noted.

\$

-

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

---

School: Dreamkeepers Academy

Site Code:

718001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

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

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Dreamkeepers Academy

Site Code: 718001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*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.

\$ -

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Total Overpayment:

\$ -

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

---

School: Evangel Christian Academy

Site Code:

719001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 2 non-scholarship student(s) with exception(s) noted for a total of \$1,262.50.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-



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

---

School: Evangel Christian Academy

Site Code: 719001

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

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School: Evangel Christian Academy

Site Code: 719001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

A sample of 7 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

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

---

School: St. Joseph School

Site Code: 500020

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 5 non-scholarship student(s) with exception(s) noted for a total of \$53.75.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: St. Joseph School

Site Code:

500020

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

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

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: St. Joseph School

Site Code: 500020

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

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

---

School: Old Bethel Christian Academy

Site Code:

656001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-

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

---

School: Old Bethel Christian Academy

Site Code:

656001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Old Bethel Christian Academy

Site Code: 656001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

A total of 1 scholarship student(s) with exception(s) noted. \$ 899.50

**IV. Income Eligibility**

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: \$ 899.50



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

---

School: Family Community Christian School

Site Code: 579001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 1 non-scholarship student(s) with exception(s) noted for a total of \$687.50.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Family Community Christian School

Site Code: 579001

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 46% of their budget according to the schedule provided. Reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2014, were less than 50% of the amount budget.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Family Community Christian School

Site Code: 579001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

A sample of 8 new scholarship students was selected for procedures in accordance with Schedule A.

*Results:*

No exceptions noted. \$ -

**IV. Income Eligibility**

A sample of 8 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:

\$ -

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

---

School: Claiborne Christian School

Site Code:

886001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-

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

---

School: Claiborne Christian School

Site Code: 886001

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

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

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Claiborne Christian School

Site Code: 886001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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:

\$ -

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

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School: Northeast Baptist School

Site Code: 874001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 4 non-scholarship student(s) with exception(s) noted for a total of \$35.00.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Northeast Baptist School

Site Code: 874001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

The school expended 76% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -



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

---

School: Northeast Baptist School

Site Code: 874001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

A total of 1 scholarship student(s) with exception(s) noted. \$ 1,992.50

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment: \$ 1,992.50

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

School: Prevailing Faith Christian Academy

Site Code: 706001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

A sample of 4 non-scholarship students was selected for procedures in accordance with Schedule A. This sample represents 100% of the non-scholarship student enrollment. Total scholarship program enrollment was 29 students.

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted. \$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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 total of 5 payroll and 5 non-payroll expenditures tested, P&N noted 5 exceptions related to non-payroll expenditures that either lacked supporting documentation or did not meet criteria for educational purpose. \$ 13,035.75

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

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School: Prevailing Faith Christian Academy

Site Code: 706001

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

The school expended 67% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Prevailing Faith Christian Academy

Site Code: 706001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*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. \$ -

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

---

School: Prevailing Faith Christian Academy

Site Code: 706001

**Questioned Costs  
(Overpayments)**

**Additional Observations**

In the reviewing of school's bank statements as part of our procedures under item I and II, P&N noted a transaction of \$600 from the scholarship fund to a personal account. In response to the request for support, the school stated that this was a reimbursement for a payment made from the personal account to the school's account for an insurance payment. Since there was no invoice to support payment to an outside party for \$600 paid from the scholarship account, the cost is questioned.

\$ 600.00

Total Overpayment:

\$ 13,635.75

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

---

School: Our Lady of Fatima School

Site Code: 500008

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 5 non-scholarship student(s) with exception(s) noted for a total of \$97.50.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Our Lady of Fatima School

Site Code: 500008

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

Procedure was not applicable since there was a turnover in key position during the current year.

*Results:*

Procedure was not applicable.

\$ -

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

---

School: Our Lady of Fatima School

Site Code: 500008

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*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.

\$ -

**Additional Observations**

The school erroneously included book fee, classroom fee, and supply fee on LDE's required tuition and fee schedule for Scholarship students. Also, registration fee was assessed in the amount of \$175 for scholarship, and \$200 for non-scholarship students. P&N quantified total overpayment for all scholarship students for book, classroom, and supply fees of \$1,267.5; and total underpayment for registration fees of \$406.25. Thus, net LDE's overpayment was \$861.25 (\$1,267.5-\$406.25).

\$ 861.25

Total Overpayment:

\$ 861.25

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

---

School: Quest Schools

Site Code: 905001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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

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

*Results:*

No exceptions noted.

\$ -

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

---

School: Quest Schools

Site Code:

905001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

The school expended 45% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Quest Schools

Site Code: 905001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*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:*

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:

\$ -

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

---

School: St. Frederick High School

Site Code: 500010

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: St. Frederick High School

Site Code: 500010

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: St. Frederick High School

Site Code: 500010

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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:

\$ -

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

---

School: Union Christian Academy

Site Code: 992001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Union Christian Academy

Site Code: 992001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

The school expended 45% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

The procedure was not applicable due to this being the first year of School's participation in the Program.

\$ -



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

---

School: Union Christian Academy

Site Code: 992001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*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.

\$ -

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Total Overpayment:

\$ -

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

---

School: Our Lady's School

Site Code: 505006

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 1 non-scholarship student(s) with exception(s) noted for a total of \$75.00.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Our Lady's School

Site Code:

505006

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Our Lady's School

Site Code: 505006

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

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

---

School: St. Theodore's Holy Family Catholic School

Site Code: 505011

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: St. Theodore's Holy Family Catholic School

Site Code:

505011

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: St. Theodore's Holy Family Catholic School

Site Code: 505011

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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:

\$ -

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

School: Gethsemane Christian Academy

Site Code: 582001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 3 non-scholarship student(s) with exception(s) noted for a total of \$18.75.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -



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

---

School: Gethsemane Christian Academy

Site Code:

582001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 83% of their budget according to the schedule provided. Reserve budget category was included on the schedule.

No exceptions noted.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Gethsemane Christian Academy

Site Code: 582001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*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**

*Scope and Selection:*

A sample of 2 students were selected for our procedures.

*Results:*

No exceptions noted. \$ -

Total Overpayment: \$ -

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

---

School: Holy Family Catholic School

Site Code:

504007

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Holy Family Catholic School

Site Code: 504007

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 44% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2014, were less than 50% of the amount budget.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Holy Family Catholic School

Site Code: 504007

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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

*Results:*

No exceptions noted.

\$ -

**V. Special Education Tuition**

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

\$ -

Total Overpayment:

\$ -

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

---

School: Immaculate Heart of Mary School

Site Code: 504009

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Immaculate Heart of Mary School

Site Code:

504009

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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, 2014, were less than 50% of the amount budget.

\$ -

c.2) Enrichment

*Scope and Selection:*

Procedure was not applicable since there was a turnover in key position during the current year.

*Results:*

Procedure was not applicable.

\$ -

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

---

School: Immaculate Heart of Mary School

Site Code: 504009

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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.

\$ -

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Total Overpayment:

\$ -

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

---

School: John Paul the Great Academy

Site Code: 667001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: John Paul the Great Academy

Site Code: 667001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 38% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2014, were less than 50% of the amount budget.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: John Paul the Great Academy

Site Code: 667001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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

*Results:*

A total of 1 scholarship student(s) with exception(s) noted.

\$ 4,668.75

**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:

\$ 4,668.75

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

---

School: 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, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-

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

---

School: Catholic Elementary School of Pointe Coupee

Site Code:

502033

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 75% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Catholic Elementary School of Pointe Coupee

Site Code: 502033

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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:

\$ -

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

---

School: Catholic High 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, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$

-

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

---

School: Catholic High of Pointe Coupee

Site Code:

502003

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 75% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -



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

---

School: Catholic High of Pointe Coupee

Site Code:

502003

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

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:

\$ -

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

---

School: Cenla Christian Academy

Site Code: 619001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Cenla Christian Academy

Site Code:

619001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

The school expended 92% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Cenla Christian Academy

Site Code: 619001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

*Scope and Selection:*

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

*Results:*

A total of 1 scholarship student(s) with exception(s) noted.

\$ 3,345.00

**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.

\$ -

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

---

School: Cenla Christian Academy

Site Code: 619001

**Questioned Costs  
 (Overpayments)**

**Additional Observations**

During sample selection process it was noted that there were three scholarship students in the fifth grade, however per the school, fifth grade was cancelled due to low enrollment. Based on discussion with the Principal, one of the 5th grade scholarship students was promoted to 6th grade. Of the two other scholarship students, one transferred out of the school and the other never returned after enrollment. The tuition payment is therefore questioned because of a lack of attendance. Based on the Q1 payment report, the school received \$2,230 for these two scholarship students (\$1,115 per student for Q1).

\$ 2,230.00

Total Overpayment:

\$ 5,575.00

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

---

School: Holy Savior Menard Central High School

Site Code: 501003

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 2 non-scholarship student(s) with exception(s) noted for a total of \$1,125.00.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Holy Savior Menard Central High School

Site Code: 501003

Questioned Costs  
 (Overpayments)

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

The school expended 56% of their budget according to the schedule provided. Reserve budget category was included on the schedule.

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$ -

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Holy Savior Menard Central High School

Site Code: 501003

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*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.

\$ -

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Total Overpayment:

\$ -

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

---

School: St. Frances Cabrini School

Site Code: 501016

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 3 non-scholarship student(s) with exception(s) noted for a total of \$1,143.75.

\$ -

**II. Use of Funds**

- a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.
- b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: St. Frances Cabrini School

Site Code:

501016

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school. However, the school did not use a cut-off date as of January 31, 2014.

*Results:*

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

Exception noted because the expenditures were reported through a date other than January 31, 2014.

\$

-

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$

-

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

---

School: St. Frances Cabrini School

Site Code: 501016

Questioned Costs  
(Overpayments)

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

*Scope and Selection:*

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

*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:

\$ -

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

---

School: Family Worship Christian Academy

Site Code: 538001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

Procedure was not applicable since the school only has scholarship students in kindergarten and first grade. Therefore, P&N was unable to compare tuition and fees charged to the Program for scholarship students to the tuition and fees charged to non scholarship students.

*Results:*

Procedure could not be performed. \$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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. \$ -

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

---

School: Family Worship Christian Academy

Site Code: 538001

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Family Worship Christian Academy

Site Code: 538001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*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.

\$ -

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Total Overpayment: \$ -

---

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

---

School: Park Vista Elementary School

Site Code: 049035

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

Procedure was not applicable. \$ -

**II. Use of Funds**

Procedure II was not applicable.

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

---

School: Park Vista Elementary School

Site Code: 049035

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

*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.

\$ -

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Total Overpayment:

\$ -

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

---

School: Lighthouse Christian Preparatory School

Site Code: 571001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

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.

\$ -

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

---

School: Lighthouse Christian Preparatory School

Site Code: 571001

**Questioned Costs  
(Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 35% of their budget according to the schedule provided. Reserve budget category was included on the schedule.

Exception noted because expenditures, as of January 31, 2014, were less than 50% of the amount budget.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

No exceptions noted.

\$ -

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

---

School: Lighthouse Christian Preparatory School

Site Code: 571001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*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:

\$ -

---

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

---

School: Alfred Booker, Jr. Academy

Site Code:

533001

**Questioned Costs  
 (Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

A total of 1 non-scholarship student(s) with exception(s) noted for a total of \$25.00.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

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

---

School: Alfred Booker, Jr. Academy	Site Code:	533001
		<b>Questioned Costs (Overpayments)</b>

*Results:*

From a total of 5 payroll and 5 non-payroll expenditures tested, P&N noted a total of 2 exceptions related to non-payroll expenditures that either lacked supporting documentation or did not meet the criteria for educational purpose.

	\$	128.04
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c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

	\$	-
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c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

The procedure was not applicable due to this being the first year of School's participation in the Program.

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

---

School: Alfred Booker, Jr. Academy

Site Code: 533001

Questioned Costs  
(Overpayments)

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

*Scope and Selection:*

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

*Results:*

A total of 1 scholarship student(s) with exception(s) noted. \$ 1,050.00

**IV. Income Eligibility**

*Scope and Selection:*

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

*Results:*

A total of 1 scholarship student(s) with exception(s) noted. \$ 1,050.00

**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:

\$ 2,228.04

Maximum Overpayment Adjusted for Duplicate Overpayments

\$ 1,178.04

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

---

School: Alexandria Country Day School

Site Code:

641001

**Questioned Costs  
(Overpayments)**

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$

-

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$

-

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

---

School: Alexandria Country Day School

Site Code: 641001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*Results:*

The school expended 73% of their budget according to the schedule provided. No reserve budget category was included on the schedule.

No exceptions noted.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

The procedure was not applicable due to this being the first year of School's participation in the Program.

\$ -



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

---

School: Alexandria Country Day School

Site Code: 641001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**IV. Income Eligibility**

*Scope and Selection:*

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

*Results:*

No exceptions noted.

\$ -

**V. Special Education Tuition**

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

\$ -

Total Overpayment:

\$ -

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

---

School: Westminster Christian Academy

Site Code: 785001

Questioned Costs  
 (Overpayments)

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

*Scope and Selection:*

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

Exceptions, if any, generally included instances where tuition and fees were not collected due to waivers, in-kind assistance, or other differences where tuition and fees charged to non-scholarship students were less than amounts charged to scholarship students. While P&N reports these as exceptions, the cost is not questioned because the dollar effect of these exceptions for non-scholarship students cannot be directly correlated to the scholarship payments.

*Results:*

No exceptions noted.

\$ -

**II. Use of Funds**

a) The school provided the completed internal control questionnaire as requested by the LDE. No exception noted.

b) Verification of Educational Purpose

*Scope and Selection:*

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.

\$ -

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

---

School: Westminster Christian Academy

Site Code: 785001

**Questioned Costs  
 (Overpayments)**

c.1) Budget – Actual Expenditures

*Scope and Selection:*

A budget to actual expenditures schedule was provided by the school with a cut-off date as of January 31, 2014.

*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.

\$ -

c.2) Enrichment

*Scope and Selection:*

P&N reviewed salaries for key personnel to determine whether the salaries have increased at a rate greater than double the rate of scholarship student growth.

*Results:*

The procedure was not applicable due to this being the first year of School's participation in the Program.

\$ -

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

---

School: Westminster Christian Academy

Site Code: 785001

Questioned Costs  
(Overpayments)

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

*Scope and Selection:*

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

*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.

\$ -

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Total Overpayment:

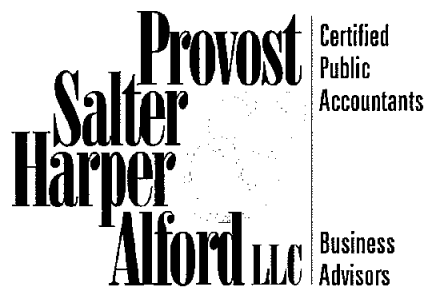
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**STATE OF LOUISIANA,  
DEPARTMENT OF EDUCATION**

**AGREED-UPON PROCEDURES**

**May 15, 2014**



8550 United Plaza Boulevard, Suite 600, Baton Rouge, Louisiana 70809, Phone: (225) 924-1772 / Facsimile: (225) 927-9075

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

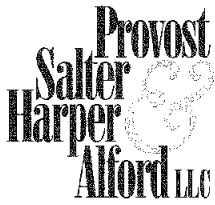
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Certified  
Public  
Accountants

Business  
Advisors

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Division of Education Finance  
State of Louisiana, Department of Education

We have performed the procedures enumerated below, which were agreed to by State of Louisiana, Department of Education Division of Education Finance, solely to assist you in monitoring the schools listed in the table of contents compliance with the "Student Scholarships for Excellence Program" as of May 15, 2014. State of Louisiana, Department of Education Division of Education Finance's management is responsible for the "Student Scholarships for Excellence Program" in accordance with Louisiana Revised Statutes 17:4011 through 17:4025. This agreed-upon-procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures are as follows; and our findings and observations are noted in the attached schedule of findings and observations.

### ***I. Tuition and Fees for Scholarship Students***

***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.***

Obtain a copy of the tuition and fee schedule provided to all parents of students enrolled in the school.

*We obtained copy of the tuition and fee schedule provided to all parents of students enrolled in the school.*

After the first payment, compare the tuition and fees charged to the program for each participating student to the tuition and fees charged to enrolled students not participating in the program and verify the scholarship tuition and fees do not exceed the tuition and fees charged to enrolled students not participating in the

program. Examine 1 non scholarship student at each tuition level with a minimum of 5 students.

*After the first payment, we compared the tuition and fees charged to the program for each participating student in our sample to the tuition and fees charged to enrolled students not participating in the program and verified that the scholarship tuition and fees did not exceed the tuition and fees charged to enrolled students not participating in the program and noted findings, if any, in the schedule of findings.*

## **II. Use of Funds**

### **A. Verify that scholarship program funds were managed using adequate accounting controls**

*We obtained a completed internal control questionnaire and noted our observations in the schedule of findings.*

### **B. Verify that expenditures are for educational purposes**

1. **After the third payment** and from the schedule of scholarship expenditures, select **5 payroll and 5 non payroll scholarship expenditures** to verify that the transaction occurred, that there is supporting documentation on file to substantiate the expenditure, and that the expenditure ties back to the support. **Document variances and observations.**

*We reviewed the payroll and/or check registers for the 2013-2014 school year. If any program funds were used to pay salaries we selected 5 payroll expenditures and if program funds were used to pay non-payroll scholarship expenses we selected 5 non-payroll scholarship expenses. We traced the payments of payroll and benefits to contracts, and/or salary scales based on years of service and degree level. We traced non-payroll expense to the supporting invoices.*

2. Obtain the schedule of expenditures to date for scholarship funds (report generated from accounting system, check register, etc.).

*We obtained or reviewed at the schools facilities a schedule of expenditures to date for scholarship funds.*

3. If there were any scholarship payments for salaries or benefits, obtain a complete list of employees, their title, salary and benefits paid, and job description for the current school year, prior school year and percentages charged to the scholarship program.

*If there were any scholarship payments for salaries or benefits, we obtained or reviewed at the school's facilities a complete list of employees, their title, salary and benefits paid, and job description for the current school year, prior school year and percentages charged to the scholarship program.*

4. Using the sample from procedure 1 above, review the expenditure report and job descriptions to identify any expenditures not for educational purposes (Booster Employee Salaries and Benefits, etc). **Document** any identified non-educational expenditures on the **attached form**.

*We examined the expenses selected in Procedure II B1 to determine that they were for educational purposes. Variances, if any, are noted on the schedule of findings.*

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

- 1a. Obtain the budget and actual expenditures as of January 31 (scholarship only)

*We obtained the budget and actual expenditures as of January 31<sup>st</sup> for the scholarship program.*

- 1b. Review the budget and note if expenditures to date are less than 50%. **Note any variances.**

*We reviewed the budget and noted if expenditures to date are less than 50%. Variances, if any, are noted on the schedule of findings.*

- 1c. Review the Reserved budget category and note the percent of reserved in comparison to the total scholarship budget. **Note any explanations for the reserved balance.**

*We reviewed the reserved budget category and noted the percent of reserved in comparison to the total scholarship budget and noted explanations for the reserved balance.*

2. If test II(B)(3) is applicable, review if salaries for key personnel have increased at a rate greater than double the rate of scholarship student growth. If so, **document** that percentage of growth and explanations for salary growth.

*We reviewed if salaries for key personnel have increased at a rate greater than double the rate of scholarship student growth. If any were noted they are documented in the schedule of findings.*

**III. Payment Verification**

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

**Using a sample of new incoming scholarship students**, verify that each student was enrolled in (including residence verification to enrollment documents and parish code) and actively attending the school on or before each of the first three count dates for which tuition and fees are claimed. Count dates are September 11, 2013, December 4, 2013, and February 5, 2014, with the final count date on May 7, 2014. Active attendance shall be defined as no more than 10 absences within two weeks before and after the count date. If the new incoming student scholarship enrollment is 10 or less, examine 5 new students or all new students if less than 5; if there are more than 10, select a random sample of 10% of the new students or a minimum of 5 students, whichever is greater. Document any variances or observations.

*We selected a sample of new incoming scholarship students to verify that each student was enrolled in (including residence verification to enrollment documents and parish code) and actively attending the school on or before each of the first three count dates of September 11, 2013, December 4, 2013, and February 5, 2014, for which tuition and fees are claimed and noted findings, if any, in the schedule of findings. If the number of scholarship eligible students in a participating school, as identified on the 1st Quarter roster, was 10 or less, we examined 5 students or all if less than 5; if there are more than ten, we selected a random sample of 10% of the students or a minimum of 5 students, whichever is greater. Findings, if any, are noted in the schedule of findings.*

**IV. Income Eligibility**

*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 sample as in Procedure III, verify that each student met the income eligibility requirements. Review the income eligibility supporting documentation to ensure that the family income is not greater than 250% of the current federal poverty guidelines. If the number of scholarship eligible students in a participating school, as identified on the 1<sup>st</sup> Quarter roster, is 10 or less, examine 5 students or all if less than 5; if there are more than ten, select a random **sample of 10% of the students or a minimum of 5 students, whichever is greater. Document variances or observations.**

*We used the same sample as in Procedure III to verify that each 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.*

V. **Special Education Tuition**

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

Obtain the list of students for which special education tuition is being paid.

*We obtained the list of students for which special education tuition is being paid.*

**After the third payment** verify that the participating school is providing special education services to each eligible student for which special education tuitions is paid. This is verified by reviewing the log of services that identifies the student receiving the services, the date services are 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 is **only 1, select that one student** as a sample item. Otherwise, test a **minimum of 2 students or 10% of the special education population receiving scholarship funding, whichever is greater. Document any variances or observations.**

*After the third payment, we verified that the participating school is providing special education services to each eligible student for which special education tuition is paid. We reviewed the log of services that identifies the student receiving the services, the date services were rendered, the services rendered, and the name of the provider. We selected a sample of scholarship-eligible students identified as receiving special education services from the participating school as outline above. We documented any variances or observations in the schedule of findings.*

We are not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion, on compliance with the “Student Scholarships for Educational Excellence Program”. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

PROVOST, SALTER, HARPER & ALFORD, LLC

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

May 15, 2014

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations*

*May 15, 2014*

## ANGLES ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observations*

- In our sample of 5, 2 non scholarship students are the children of an unpaid custodian. The children are allowed to go to school in lieu of payment for the services provided by the parent. The agreement is verbal and the school could not provide any documentation regarding it.
- In our sample of 5, 1 non scholarship student made no payments on the outstanding balance owed for tuition and fees. The school stated that the parent historically pays for all tuition and fees when they receive their tax refund in the spring every year.

#### *Finding*

- In our sample of 5, 1 non scholarship student made no payments on the outstanding balance owed for tuition and fees. The school provided no explanation of the lack of payment.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures?
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?
  - Mitigating controls are in place.
- Are responsibilities for the disbursement approval function segregated from those for the disbursement, voucher preparation, and purchasing functions? If not, are there other mitigating controls in place?
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **Procedure II C – Use of Funds – Enriching**

1a. No findings or observations noted.

1b. *Observation*

- The expenditures through January 31, 2014 equaled 42% of the budget.

1c. No findings or observations noted.

2. No findings or observations noted.

## **Procedure III – Payment Verification**

- No findings or observations noted.

## **Procedure IV – Income Eligibility**

- No findings or observations noted.

## **Procedure V – Special Education Tuition**

- Procedure not applicable.



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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

*Summary of Findings and Observations, continued*

*May 15, 2014*

## ANNUNCIATION SCHOOL

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. *Observation*
  - The school has a budget for a 0.1% reserve category that is used for contingencies.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations*

*May 15, 2014*

## ASCENSION CHRISTIAN HIGH SCHOOL

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school have an up-to-date policy and procedure manual governing all functions that provides a clear understanding of what should be done, how it should be done, who should do it, and when it should be done? Obtain a copy for review.
- Are training opportunities provided to finance and accounting staff to ensure all employees are competent to perform work assigned?
- Is management knowledgeable of and do procedures provide for meeting the requirement to submit the budget to the Louisiana Department of Education?
- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Does the school have a written policy for recording and processing expenditures and payables?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted.
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- The school has no new students in the program therefore, the procedure is not applicable.

---

## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure IV – Income Eligibility**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## ASCENSION CHRISTIAN ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school have an up-to-date policy and procedure manual governing all functions that provides a clear understanding of what should be done, how it should be done, who should do it, and when it should be done? Obtain a copy for review.
- Are training opportunities provided to finance and accounting staff to ensure all employees are competent to perform work assigned?
- Is management knowledgeable of and do procedures provide for meeting the requirement to submit the budget to the Louisiana Department of Education?
- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Does the school have a written policy for recording and processing expenditures and payables?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

1b. No findings or observations noted.

1c. No findings or observations noted.

#### 2. *Observation*

- The two salaries tested for enrichment increased by 28% and 0%. The population of scholarship students decreased by 55%. The employee selected with a 28% pay increase was promoted to a higher position in the current year.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure III – Payment Verification**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure IV – Income Eligibility**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations*

*May 15, 2014*

## ASCENSION DIOCESAN REGIONAL HIGH SCHOOL

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted.
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ASCENSION OF OUR LORD SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures?
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?

-The school answered “N/A” to the following question:

- Are all reconciliations and investigations of unusual reconciling items reviewed and approved by an official who is not responsible for receipts and disbursements, including recording evidence of the review and approval by signing the reconciliation? If not, are there other mitigating controls in place?

-The school answered “Yes/No” to the following question, but we have noted the following:

- Does the accounting system in place adequately record fiscal transactions and identify revenues and expenditures by source or category, specifically identifying scholarship revenues and expenditures?
  - Scholarship expenses are not specifically identifiable by source or category, however are separated by using a percentage of scholarship students to the total student population.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **Procedure II C – Use of Funds – Enriching**

### *1a. Observation*

- The school did not indicate the as of date on the budget submitted.

1b. No findings or observations noted.

### *1c. Observation*

- The school has budget for a 6% reserve category that is used for unexpected expenditures.

2. No findings or observations noted.

## **Procedure III – Payment Verification**

- No findings or observations noted.

## **Procedure IV – Income Eligibility**

- No findings or observations noted.

## **Procedure V – Special Education Tuition**

- Procedure not applicable.



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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **AUNTIE B. PRESCHOOL AND KINDERGARTEN**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The school only has scholarship students.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school have documented up-to-date policy and procedure manual governing all functions that provides a clear understanding of what should be done, how it should be done, who should do it, and when it should be done?
- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
- Are two signatures required on checks?
- Are invoices and supporting documents furnished to the signer prior to signing the check?
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?
- Are procedures provided for immediate notification to banks when check signers leave the unit or are otherwise no longer authorized to sign?
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
- Are all reconciliations and investigations of unusual reconciling items reviewed and approved by an official who is not responsible for receipts and disbursements, including recording evidence of the review and approval by signing the reconciliation? If not, are there other mitigating controls in place?
- Does the school have a written policy for recording and processing expenditures and payables?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?
- Are responsibilities for the disbursement approval function segregated from those for the disbursement, voucher preparation, and purchasing functions? If not, are there other mitigating controls in place?
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not, are there other mitigating controls in place?

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

### *1. Observation*

- The school provided \$1,525 of the \$9,260 of expenditures listed on the budget as of December 31, 2013. We selected our sample of 5 non payroll expenditures from the \$1,525 of expenses provided.

2. No findings or observations noted.

3. No findings or observations noted.

### *4. Finding*

- In our sample of 5, 1 non payroll expense was not for an educational purpose.

## **Procedure II C – Use of Funds – Enriching**

### *1a. Observation*

- The school indicated a December 31, 2013 as of date instead of January 31, 2014 on the budget submitted.

### *1b. Observation*

- The school presented expenditures through December 31, 2013 instead of January 31, 2014 that equaled 40% of the budget.

1c. No findings or observations noted.

2. Procedure not applicable - the school's first year to participate in the program.

## **Procedure III – Payment Verification**

- No findings or observations noted.

## **Procedure IV – Income Eligibility**

- No findings or observations noted.

## **Procedure V – Special Education Tuition**

- Procedure not applicable.

## **Additional Observations**

- The school has received payment for one student in the third quarter who did not appear on the school's roster.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **BISHOP MCMANUS ACADEMY**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The school provided the payment history for the selected students and the amounts agreed to the tuition and fees provided. However, the school did not provide proof of payment when requested for the selected students.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

1b. No findings or observations noted.

1c. No findings or observations noted

#### 2. *Observation*

- The two salaries tested for enrichment increased by 8% and 4%. The population of scholarship students decreased by 18%.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **CEDARWOOD SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Finding*

- In our sample of 6, 5 non scholarship students were not charged the \$195 testing fee. The tuition and fees schedule states the testing fee is charged (if applicable). This fee is charged on a case by case basis and is not charged to all students.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school have an up-to-date policy and procedure manual governing all functions that provides a clear understanding of what should be done, how it should be done, who should do it, and when it should be done? Obtain a copy for review.
- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures?
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?

-The school answered “Yes/No” to the following question, but we have noted the following:

- Does the accounting system in place adequately record fiscal transactions and identify revenues and expenditures by source or category, specifically identifying scholarship revenues and expenditures?
  - Scholarship expenses are not specifically identifiable by source or category, however are separated by using a percentage of scholarship students to the total student population.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **Procedure II C – Use of Funds – Enriching**

### *1a. Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted
2. Procedure not applicable - the school's first year to participate in the program.

## **Procedure III – Payment Verification**

- No findings or observations noted.

## **Procedure IV – Income Eligibility**

- No findings or observations noted.

## **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## CONQUERING WORD CHRISTIAN ACADEMY – EASTBANK

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The tuition and fees requested by the school totaled \$8,575 for Kindergarten and 8<sup>th</sup> grades, \$8,325 for 1<sup>st</sup> through 7<sup>th</sup> and 9<sup>th</sup> through 11<sup>th</sup> grades, and \$8,925 for 12<sup>th</sup> grade. The total of tuition and fees, per the schedule provided by the school, was \$6,615 for all grades, which is equal to the amount approved by the LDOE. All students tested paid the amount of \$6,615. The principal stated that the school reduced the tuition to equal the amount paid by the LDOE so that all students would be at the same rate.
- The school provided statement for the students in our sample indicating that payments were being made on the students account. However, the system's documentation was not sufficient for us to determine that the specified student's payment was included in the amount deposited.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

- No findings or observations noted.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### *1a. Observation*

- The school has budgeted for current tuition less prior year unallowable expenditures that are being deducted from this year's payments in the amount of \$20,425.
- The school indicated a February 28, 2014 as of date instead of January 31, 2014 on the budget submitted.

#### *1b. Observation*

- We noted that scholarship expenses thru February 28, 2013 were 49.81% of the budgeted amount.

1c. No findings or observations noted.

2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

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## **STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **CONQUERING WORD CHRISTIAN ACADEMY – WESTBANK**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The tuition and fees requested by the school totaled \$8,575 for Kindergarten and 8<sup>th</sup> grades, \$8,325 for 1<sup>st</sup> through 7<sup>th</sup> and 9<sup>th</sup> through 11<sup>th</sup> grades, and \$8,925 for 12<sup>th</sup> grade. The total of tuition and fees, per the schedule provided by the school, was \$6,615 for all grades, which is equal to the amount approved by the LDOE. All students tested paid the amount of \$6,615. The principal stated that the school reduced the tuition to equal the amount paid by the LDOE so that all students would be at the same rate.
- The school provided statement for the students in our sample indicating that payments were being made on the students account. However, the system's documentation was not sufficient for us to determine that the specified student's payment was included in the amount deposited.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

- No findings or observations noted.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

#### 1. *Observation*

- In our sample of 4, 1 salary selected did not agree to the amount being paid to the teacher. When comparing the annual salary to the payments we determined that the teacher is receiving less per pay period than contracted for.
2. No findings or observations noted.
  3. No findings or observations noted.
  4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school has budgeted for current tuition less prior year unallowable expenditures that are being deducted from this year's payments in the amount of \$17,575.
  - The school indicated a February 28, 2014 as of date instead of January 31, 2014 on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted.
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- The school has no new students in the program therefore, the procedure is not applicable.



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## **STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure IV – Income Eligibility**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

*Summary of Findings and Observations, continued*

*May 15, 2014*

## COUNTRY DAY SCHOOL OF BATON ROUGE

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school have an up-to-date policy and procedure manual governing all functions that provides a clear understanding of what should be done, how it should be done, who should do it, and when it should be done? Obtain a copy for review.
- Are two signatures required on checks?
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?
- Does the school have a written policy for recording and processing expenditures and payables?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

#### 1b. *Observation*

- The expenditures equaled 16% of the budget. The school has a small population of scholarship students and stated that they have not used very much of the funds because they were unaware of what expenses are allowable. Administration stated that they would use the funds for salaries going forward and all funds will be used before the fiscal year end.

#### 1c. No finding or observation noted

2. Procedure not applicable - the school’s first year to participate in the program.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

*Summary of Findings and Observations, continued*

*May 15, 2014*

## **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

*Summary of Findings and Observations, continued*

*May 15, 2014*

## ECOLE BILINGUE DE LA NOUVELLE – ORLEANS

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school indicated a February 28, 2014 as of date instead of January 31, 2014 on the budget submitted.

1b. No findings or observations noted.

1c. No findings or observations noted

#### 2. *Observation*

- The salary tested for enrichment increased by 7%. The population of scholarship students decreased by 14%.

### **Procedure III – Payment Verification**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure IV – Income Eligibility**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **GARDERE COMMUNITY CHRISTIAN**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- In our sample of 5, all students received tuition assistance for 92% or more of the total tuition and fees. The school only charges a portion of the tuition to the non-scholarship parents based on their income. They must pay the designated portion monthly and contribute service hours to the school. The school is mainly funded through grants and private donations.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

-The school answered “Yes/No” to the following questions:

- Does the accounting system in place adequately record fiscal transactions and identify revenues and expenditures by source or category, specifically identifying scholarship revenues and expenditures? (as applicable)
  - Scholarship expenses are not specifically identifiable by source or category, however are separated by using a percentage of scholarship students to the total student population.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

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## **STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **GOOD SHEPHERD NATIVITY MISSION**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- Students at this school pay a \$125 activity fee only. Other than the activity fee, the school is supported by donations and scholarship funds.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
  - Mitigating controls are in place.
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not, are there other mitigating controls in place?
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

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**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

**Procedure V – Special Education Tuition**

- Procedure not applicable.



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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

*Summary of Findings and Observations, continued*

*May 15, 2014*

## GREATER BATON ROUGE HOPE ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not, are there other mitigating controls in place?

-The school answered “N/A” to the following questions:

- Are training opportunities provided to finance and accounting staff to ensure all employees are competent to perform work assigned?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure V – Special Education Tuition**

#### *Observation*

- All students in this school have special education exceptionalities and receive special education services. Because there is no tuition variation, we did not test for the provision of such special education services.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## GREATER MT. OLIVE CHRISTIAN ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Finding*

- The school has been approved for a \$150 book fee for Kindergarten students but has the fee listed as \$125 on the tuition and fees schedule provided by the school.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school have a written policy for recording and processing expenditures and payables?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?
- Are responsibilities for the disbursement approval function segregated from those for the disbursement, voucher preparation, and purchasing functions? If not, are there other mitigating controls in place?
- Are purchases of goods and services initiated by properly authorized requisitions bearing the approval of officials designated to authorize requisitions?
- Are payments made only on the basis of original invoices?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. *Observation*
  - The salary tested for enrichment increased by 1%. The population of scholarship students decreased by 21%.

### **Procedure III – Payment Verification**

- No findings or observations noted.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

**Procedure IV – Income Eligibility**

- No findings or observations noted.

**Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **HOLY FAMILY SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

#### *Observation*

- In our sample of 5, 3 students are being reimbursed as Iberville Parish residents however, their residency documents state that they live in West Baton Rouge Parish.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## HOLY GHOST ELEMENTARY SCHOOL – NEW ORLEANS

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **HOLY GHOST SCHOOL - HAMMOND**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

#### 1b. No finding or observation noted.

#### 1c. *Observation*

- The school has budgeted for a 1% reserve. The reserve amount is for payments on their building loan.

#### 2. No finding or observation noted.

### **Procedure III – Payment Verification**

#### *Observation*

- In our sample of 5, 2 students are being reimbursed Tangipahoa Parish residents however, their residency documents state that they live in St. Tammany Parish.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.



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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## HOLY ROSARY ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. *Observation*
  - The school included salaries and benefits for development personnel in their budgeted and actual expenditures. If the school did not include the development expenses, the remaining allocable expense categories would still exceed the amount of funds expected to be received from the state.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted
2. *Observation*
  - One salary tested for enrichment increased by 17%. The population of scholarship students decreased by 18% and one employee was newly hired so comparative salary information was not available. Key personnel are responsible for both Holy Rosary Academy and Holy Rosary High School which are evaluated separately.

### **Procedure III – Payment Verification**

#### *Observation*

- In our sample of 5, 2 students are being reimbursed Orleans Parish residents however, their residency documents state that they live in Jefferson Parish.

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## **STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **HOLY ROSARY HIGH SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The approved tuition and fees schedule has a \$30 parent organization fee that is actually included in the \$700 student services fee. The approved tuition and fees schedule is \$30 higher than actual tuition and fees. However, the school's tuition is in excess of the maximum per pupil allowed so quarterly payments will not be affected.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered "No" to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. *Observation*
  - The school included salaries and benefits for development personnel in their budgeted and actual expenditures. If the school did not include the development expenses, the remaining allocable expense categories would still exceed the amount of funds expected to be received from the state.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted
2. *Observation*
  - Procedure not applicable – the school's first year to participate in the program. Key personnel are responsible for both Holy Rosary Academy and Holy Rosary High School which are evaluated separately.

### **Procedure III – Payment Verification**

- No findings or observations noted.

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## **STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## HOSANNA CHRISTIAN ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The school has been approved for a \$150 testing fee for 10<sup>th</sup> grade and 12<sup>th</sup> grade and \$125 testing fee for 9<sup>th</sup> grade. According to the tuition and fees schedule, 9<sup>th</sup> and 12<sup>th</sup> grade testing fee is \$100 and 10<sup>th</sup> grade is \$125. However, the schools' tuition increase was in excess of the percent allowed by the state, so quarterly payments will not be affected.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are responsibilities for the disbursement approval function segregated from those for the disbursement, voucher preparation, and purchasing functions? If not, are there other mitigating controls in place?
- Are payments made only on the basis of original invoices?
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not, are there other mitigating controls in place?

-The school answered “Yes/No” to the following questions:

- Does the accounting system in place adequately record fiscal transactions and identify revenues and expenditures by source or category, specifically identifying scholarship revenues and expenditures? (as applicable)
  - Scholarship expenses are not specifically identifiable by source or category, however are separated by using a percentage of scholarship students to the total student population.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

## **Procedure III – Payment Verification**

### *Finding*

- In our sample of 26, 1 student had 10 absences within two weeks before or after the February 5<sup>th</sup> count date.

## **Procedure IV – Income Eligibility**

- No findings or observations noted.

## **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **JEHOVAH-JIREH CHRISTIAN ACADEMY**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- We were unable to test graduation and field trip fees because they had not been assessed at the time of our visit.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

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**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

*Summary of Findings and Observations, continued*

*May 15, 2014*

**Procedure V – Special Education Tuition**

- Procedure not applicable.



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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## LIFE OF CHRIST CHRISTIAN ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- In our sample of 5, 1 student has not paid any tuition or fees. The school stated that he was no longer a student as of November 22, 2013 due to lack of payment.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school have an up-to-date policy and procedure manual governing all functions that provides a clear understanding of what should be done, how it should be done, who should do it, and when it should be done? Obtain a copy for review.
- Are training opportunities provided to finance and accounting staff to ensure all employees are competent to perform work assigned?
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?
- Are procedures provided for immediate notification to banks when check signers leave the unit or are otherwise no longer authorized to sign?
- Are all reconciliations and investigations of unusual reconciling items reviewed and approved by an official who is not responsible for receipts and disbursements, including recording evidence of the review and approval by signing the reconciliation? If not, are there other mitigating controls in place?
- Does the school have a written policy for recording and processing expenditures and payables?
- Are responsibilities for the disbursement approval function segregated from those for the disbursement, voucher preparation, and purchasing functions? If not, are there other mitigating controls in place?
- Do records and controls exist for timekeeping and attendance?

-The school answered “N/A” to the following questions:

- Are two signatures required on checks?
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?
- Are purchases of goods and services initiated by properly authorized requisitions bearing the approval of officials designated to authorize requisitions?
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not, are there other mitigating controls in place?

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

### *1. Observation*

- In our sample of 5, 1 non-payroll expenses was not accompanied with supporting documentation, therefore, we did not view the invoice for the expense selected. However, we were able to verify transactions and view invoices for more recent expenses from the same vendor.

### *Finding*

- In our sample of 5, 1 non-payroll expenses was not accompanied with supporting documentation.
2. No findings or observations noted.
  3. No findings or observations noted.
  4. No findings or observations noted.

## **Procedure II C – Use of Funds – Enriching**

### *1a. Observation*

- The school indicated a February 28, 2014 as of date instead of January 31, 2014 on the budget submitted.

1b. No findings or observations noted.

1c. No findings or observations noted

### *2. Observation*

- One salary tested for enrichment increased by 1%. The population of scholarship students decreased by 31%.

## **Procedure III – Payment Verification**

- The school has no new students in the program therefore, the procedure is not applicable.

## **Procedure IV – Income Eligibility**

- The school has no new students in the program therefore, the procedure is not applicable.

## **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## LIGHT CITY CHRISTIAN ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- We were unable to test the minimum of five non-scholarship students as outlined by the agreed upon procedures step. The school stated that they only had three non-scholarship students in the school so we could only perform test on the three students.
- We were unable to test the capital improvements fee because it had not been assessed at the time of our visit.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## LOUISIANA NEW SCHOOL ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- In our sample of 5, 1 non scholarship student has not paid any tuition or fees. The school stated that they have requested that the state include them in the scholarship program since the student's sibling is a Student Scholarship for Educational Excellence Program recipient.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered "No" to the following questions:

- Are training opportunities provided to finance and accounting staff to ensure all employees are competent to perform work assigned?
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

#### 1b. *Observation*

- The expenditures equaled 49% of the budget.

#### 1c. No findings or observations noted

2. No findings or observations noted.

### **Procedure III – Payment Verification**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure IV – Income Eligibility**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## MATER DELOROSA SCHOOL

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The school has been approved by the LDOE for a \$25 yearbook fee that is not a required purchase for non-scholarship students.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

#### *Observation*

- In our sample of 5, 1 student is being reimbursed as an Orleans Parish resident however; the residency documents stated that they live in Tangipahoa Parish.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **MCMILLIAN'S FIRST STEPS**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The school only has scholarship students.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Are signed checks inaccessible to persons who requested, prepared, or recorded them?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

1a. No findings or observations noted.

#### 1b. *Observation*

- The expenditures through January 31, 2014 equaled 45% of the budget.

1c. No findings or observations noted

2. Procedure not applicable - the school's first year to participate in the program.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **MOST BLESSED SACRAMENT**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are purchases of goods and services initiated by properly authorized requisitions bearing the approval of officials designated to authorize requisitions?
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted
  - 1c. No findings or observations noted
  2. Procedure not applicable - the school’s first year to participate in the program.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## NEW ORLEANS ADVENTIST ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Finding*

- The school has been approved for fees of \$380 for Kindergarten, \$415 for first through fifth grades and \$560 for Sixth through Eighth grades. The school has provided proof of fees in the amount of \$350 for Kindergarten through fourth grade and \$510 for fifth through eighth grade. Kindergarteners are overpaid by \$30 per child. First through Fourth graders are overpaid by \$65 per child. Sixth through eighth grades are overpaid by \$50 per child.

#### *Observation*

- The school has been approved for fees of \$415 for fifth grade students. The school has provided proof of fees in the amount of \$510 for fifth graders. Fifth graders are underpaid by \$95 per child.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Does the school have a written policy for recording and processing expenditures and payables?
- Are payments made only on the basis of original invoices?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?
- Are responsibilities for the disbursement approval function segregated from those for the disbursement, voucher preparation, and purchasing functions? If not, are there other mitigating controls in place?

-The school answered “N/A” to the following questions:

- Is management knowledgeable of and do procedures provide for meeting the requirement to submit the budget to the Louisiana Department of Education?
- Does the accounting system in place adequately record fiscal transactions and identify revenues and expenditures by source or category, specifically identifying scholarship revenues and expenditures? (as applicable)
  - Scholarship revenues and expenses are not specifically identifiable by source or category, however are separated by using a percentage of scholarship students to the total student population.



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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

## **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. *Observation*
  - This is the first year of employment for an employee selected for enrichment testing so there is no comparable data. The population of scholarship students increased by 27%.

## **Procedure III – Payment Verification**

### *Finding*

- In our sample of 5, 1 student's residency documentation was not provided.

## **Procedure IV – Income Eligibility**

### *Finding*

- In our sample of 5, 1 student's income documentation was not provided. This is the same student as stated above for not providing residency documentation.

## **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## NORTHLAKE CHRISTIAN ELEMENTARY SCHOOL

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## NORTHLAKE CHRISTIAN HIGH SCHOOL

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- We were unable to test graduation fee because it had not been assessed at the time of our visit.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **OUR LADY OF GRACE SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following question:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

1a. No findings or observations noted.

1b. *Observation*

- The expenditures through January 31, 2014 equaled 48% of the budget.

1c. No findings or observations noted

2. *Observation*

- This is the first year of employment for an employee selected for enrichment testing so there is no comparable data. The population of scholarship students decreased by 4%.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **OUR LADY OF MERCY SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
- Are all reconciliations and investigations of unusual reconciling items reviewed and approved by an official who is not responsible for receipts and disbursements, including recording evidence of the review and approval by signing the reconciliation? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school indicated a February 28, 2014 as of date instead of January 31, 2014 on the budget submitted.

#### 1b. *Observation*

- The expenditures through February 28, 2014 equaled 42% of the budget.

#### 1c. No findings or observations noted

2. No findings or observations noted

### **Procedure III – Payment Verification**

- No findings or observations noted.

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## **STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

**Procedure IV – Income Eligibility**

- No findings or observations noted.

**Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

*Summary of Findings and Observations, continued*

*May 15, 2014*

## REDEMPTORIST DIOCESAN REGIONAL HIGH SCHOOL

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are all reconciliations and investigations of unusual reconciling items reviewed and approved by an official who is not responsible for receipts and disbursements, including recording evidence of the review and approval by signing the reconciliation? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted.
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

#### *Finding*

- In our sample of 5, 1 student’s residency documentation was not provided.

### **Procedure IV – Income Eligibility**

#### *Finding*

- In our sample of 5, 1 student’s income documentation was not provided. This is the same student as stated above for missing the residency documentation.

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**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

**Procedure V – Special Education Tuition**

- No findings or observations noted.



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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **REDEMPTORIST DIOCESAN REGIONAL JUNIOR HIGH SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are all reconciliations and investigations of unusual reconciling items reviewed and approved by an official who is not responsible for receipts and disbursements, including recording evidence of the review and approval by signing the reconciliation? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### *1a. Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted.
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- No findings or observations noted.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **REDEMPTORIST ELEMENTARY SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are all reconciliations and investigations of unusual reconciling items reviewed and approved by an official who is not responsible for receipts and disbursements, including recording evidence of the review and approval by signing the reconciliation? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted.
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure V – Special Education Tuition**

#### *Observation*

- One student has been moved from special education to the regular classroom as of December 3, 2013.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **RESURRECTION OF OUR LORD SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- In our sample of 5, 1 non scholarship student has been assessed but has not paid any tuition and fees and is attending the school. The school stated that there is an ongoing and unresolved issue from the prior school year between the parent and school. The school stated that the issue would be resolved and tuition would be paid before the school year ended.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted
- 1c. No findings or observations noted

#### 2. *Observation*

- In our sample of 2, 1 employee’s salary tested for enrichment increased at rate higher than the enrollment increase. The salary increase by 47% and the enrollment of scholarship students increased by 32%. The employee selected was promoted to a higher position in the current year.

### **Procedure III – Payment Verification**

- No findings or observations noted.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure IV – Income Eligibility**

#### *Finding*

- In our sample of 14, 1 student did not provide an approved form of income documentation.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **RIVERDALE CHRISTIAN ACADEMY**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the accounting system in place adequately record fiscal transactions and identify revenues and expenditures by source or category, specifically identifying scholarship revenues and expenditures? (as applicable)
  - Scholarship revenues and expenses are not specifically identifiable by source or category, however are separated by using a percentage of scholarship students to the total student population.
- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
- Does the school have a written policy for recording and processing expenditures and payables?
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### 2. *Observation*

- This is the first year of employment for two employees selected for enrichment testing so there is no comparable data. The population of scholarship students increased by 181%.

### **Procedure III – Payment Verification**

#### *Finding*

- In our sample of 5, 1 student's residency documentation was not provided.

### **Procedure IV – Income Eligibility**

#### *Finding*

- In our sample of 5, 1 student's income documentation was not provided. This is the same student as stated above for missing the residency documentation.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **RIVERSIDE ACADEMY**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The school has been approved for a registration fee of \$200 for seventh grade. According to the tuition and fees schedule, the registration fee is \$250 for all grade levels.

#### *Finding*

- The school is being reimbursed for a book fee for tenth grade of \$11. The tuition and fee schedule does not list this as a fee charged to tenth grade students and in our sample the book fee was not charged to non-scholarship student in tenth grade.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not, are there other mitigating controls in place?

-The school answered “Yes/No” to the following questions:

- Does the accounting system in place adequately record fiscal transactions and identify revenues and expenditures by source or category, specifically identifying scholarship revenues and expenditures? (as applicable)
  - Scholarship expenses are not specifically identifiable by source or category, however are separated by using a percentage of scholarship students to the total student population.
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.



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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted
2. Procedure not applicable - the school's first year to participate in the program.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. ALPHONSUS – BATON ROUGE**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## ST. ALPHONSUS SCHOOL – NEW ORLEANS

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- In our sample of 5, all non scholarship students received tuition assistance from other sources.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. *Finding*
  - In our sample of 5, 1 non payroll expense was not for an educational purpose. The expense was for gift cards to give to employees as a Thanksgiving bonus.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted
- 1b. *Observation*
  - The expenditures equaled 49.68% of the budget.
- 1c. No findings or observations noted
2. *Observation*
  - This is the first year of employment for an employee selected for enrichment testing so there is no comparable data. The population of scholarship students increased by 7%.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

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**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

*Summary of Findings and Observations, continued*

*May 15, 2014*

**Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. ANDREW THE APOSTLE SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following question:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

1a. No findings or observations noted.

1b. *Observation*

- The expenditures through January 31, 2014 equaled 46% of the budget. The school stated that this is due to only paying five and half months of twelve months salaries.

1c. No findings or observations noted

2. *Observation*

- The two salaries tested for enrichment increased by 6% and 13%. The population of scholarship students decreased by 14%.

### **Procedure III – Payment Verification**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure IV – Income Eligibility**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. AUGUSTINE HIGH SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

1a. No findings or observations noted.

#### 1b. *Observation*

- The expenditures through January 31, 2014 equaled 49% of the budget.
- 1c. No findings or observations noted
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. BENEDICT THE MOOR SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The school operates on donations alone. The cost per child to operate per the tuition schedule provided is \$8,412.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Are two signatures required on checks?
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?
  - Due to size
- Are responsibilities for the disbursement approval function segregated from those for the disbursement, voucher preparation, and purchasing functions? If not, are there other mitigating controls in place?
  - Due to size

-The school answered “Yes” to the following question, but we have noted the following:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - The school had opened a separate checking account for scholarship funds at the time of our visit but had not yet began receiving or expensing any funds through this account.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. *Observation*
  - The school stated they included development salaries and before/after care expenses in their budgeted and actual expenditures. Based on the total expenses to date through January 31, 2014, excluding development cost, the total expenditures that could be allocated to the program based on the ratio of scholarship students to the total population exceeds the reimbursement received from the state. The actual expenditures allocated would be approximately \$279,820 or 60% of budget to date.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **Procedure II C – Use of Funds – Enriching**

### *1a. Observation*

- The schools actual expenses are estimated and not based an allocation of the actual expenses thru January 31, 2014.

### *1b. Observation*

- The expenditures through January 31, 2014 equaled 44% of the budget.

1c. No findings or observations noted

2. No findings or observations noted

## **Procedure III – Payment Verification**

- No findings or observations noted.

## **Procedure IV – Income Eligibility**

- No findings or observations noted.

## **Procedure V – Special Education Tuition**

- Procedure not applicable.



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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. CHARLES CATHOLIC HIGH SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following question:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. DOMINIC SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- We were unable to test the enrichment fees because they are charged later in the school year.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. FRANCIS XAVIER SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- In our sample of 5, 1 student was charged a lower tuition rate than listed on the tuition and fees schedule. Students in fifth through eighth grades are charge tuition of \$3,800. The student selected was charged \$3,600 or the Kindergarten through fourth grade tuition rate. We examined an additional 15 students from fifth to eighth grades noting that 2 additional students paid the reduced rate. The school was unaware of these data input errors and intends to contact the parents to receive the additional \$200 that they should have been charged.
- We were unable to test the \$150 graduation fee because it is charge later in the school year.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

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**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

**Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. JEAN VIANNEY SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The activity fee of \$100 is an estimate of field trips, spirit shirts, and activities that occur throughout the year. We were unable to verify this amount because all fees have not occurred.
- The school has been approved by the LDOE for a \$40 yearbook fee that is not a required purchase for non-scholarship students.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
  - Finance committee reviews quarterly
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not are there other mitigating controls in place?
  - Principal & finance committee reviews

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. Procedure not applicable - the school’s first year to participate in the program.

### **Procedure III – Payment Verification**

- No findings or observations noted.

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## **STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. JOAN OF ARC SCHOOL - LAPLACE**

### **Procedure I -- Tuition and Fees for Scholarship Students**

#### *Observation*

- The school is being reimbursed for a supply fee for first grade of \$61 and second grade of \$49 that is charged in the summer. These fees were not assessed during the periods we tested therefore; we were unable to verify the payment of these fees.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?
  - Inaccessible to requester
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?
- Are purchases of goods and services initiated by properly authorized requisitions bearing the approval of officials designated to authorize requisitions?
- Are responsibilities for the payroll processing function segregated from the general ledger function and the HR functions? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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## *Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

#### 1b. *Observation*

- The expenditures equaled 46% of the budget. The school stated that this is mainly due to paying teachers' salaries from September until August.

#### 1c. No findings or observations noted

#### 2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.



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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. JOAN OF ARC SCHOOL – NEW ORLEANS**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

- No findings or observations noted.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### *1a. Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted.
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. JOHN ELEMENTARY SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Finding*

- The school is being reimbursed for a \$35 supply fee for 6<sup>th</sup> grade students that are not charged to 6<sup>th</sup> grade non-scholarship students.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
  - The High School principal reviews statement & signs off on bank statements
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?
  - The High School principal reviews statement & signs off on bank statements
- Are responsibilities for the disbursement approval function segregated from those for the disbursement, voucher preparation, and purchasing functions? If not, are there other mitigating controls in place?
  - The High School principal reviews statement & signs off on bank statements.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

**Procedure III – Payment Verification**

- No findings or observations noted.

**Procedure IV – Income Eligibility**

- No findings or observations noted.

**Procedure V – Special Education Tuition**

- Procedure not applicable.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **ST. JOHN HIGH SCHOOL**

#### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

#### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

##### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are bank reconciliations performed by someone independent of receiving cash or processing and recording of transactions? If not, are there other mitigating controls in place?
  - The High School principal reviews statement & signs off on bank statements
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?
  - The High School principal reviews statement & signs off on bank statements
- Are responsibilities for the disbursement approval function segregated from those for the disbursement, voucher preparation, and purchasing functions? If not, are there other mitigating controls in place?
  - The High School principal reviews statement & signs off on bank statements.

#### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. *Finding*
  - In our sample of 5, 1 non payroll expense was not for an educational purpose. The expense was for church concert ticket to give to employees as a Christmas bonus.

#### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. JOHN LUTHERAN SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Are signed checks inaccessible to persons who requested, prepared, or recorded them?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted.
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. JOSEPH SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1. *Observation*

- The school did not indicate the as of date on the budget submitted.

1b. No findings or observations noted.

1c. No findings or observations noted

#### 2. *Observation*

- The two salaries tested for enrichment increased by 2% and 3%. The population of scholarship students has not changed.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. KATHARINE DREXEL SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

- No findings or observations noted.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### *1a. Observation*

- The school did not indicate the as of date on the budget submitted.
- The school has indicated that the budget and actual expenditures for salaries, benefits, supplies and materials have been expensed 100% as of the date of the budget submission. Our understanding is that this is because the budgeted expenditures for those categories are the actual expenses as of the time of submission. After discussion with the schools bookkeeping staff, we understand that, the budgeted reserve are the funds that have not yet been expensed as of the time of submission, although the school shows the actual reserve expense at 100%. Per management reserved funds will be used primarily for salaries and benefits.

1b. No finding or observation noted.

#### *1c. Observation*

- The school has budgeted for a 42% reserve.
2. Procedure not applicable - the school's first year to participate in the program.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.



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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. LEO THE GREAT SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following question:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. LOUIS KING OF FRANCE SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

#### 1b. *Observation*

- The expenditures equaled 49% of the budget. The school stated that they have budgeted for some repairs that have not yet taken place.

#### 1c. *Observation*

- The school has budgeted for a 7% reserve. The school stated that they planned to use the reserved category for unforeseen expenditures.
2. No finding or observation noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. MARGARET MARY SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted.
  2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## ST. MARY'S ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following question:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted
  - 1c. No findings or observations noted
  2. No findings or observations noted

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

#### *Finding*

- In our sample of 16, 1 student did not provide an approved form of income documentation.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## ST. MICHAEL THE ARCHANGEL DIOCESAN REGIONAL HIGH SCHOOL

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- All scholarship students (new and returning) are being charged a \$450 registration fee. When testing the non-scholarship students we noted that \$450 in registration fees was charged to new students and \$350 was charged to returning students. However, there will be no effect on reimbursements as the tuition increased at more than 5% over last year and the school receives \$277 less than fees requested.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following question:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.

-The school answered “N/A” to the following question:

- Do records and controls exist for timekeeping and attendance?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

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**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

*Summary of Findings and Observations, continued*

*May 15, 2014*

**Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. PAUL LUTHERAN SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Are signed checks inaccessible to persons who requested, prepared, or recorded them?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. *Finding*
  - In our sample of 5, 1 non payroll expense was not for an educational purpose. The expense was for an item to be sold at the school auction. The auction is an annual event to raise funds for the school.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted
2. *Observation*
  - This is the first year of employment for an employee selected for enrichment testing so there is no comparable data. The population of scholarship students increased by 24%.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## ST. PETER CHANEL INTERPAROCHIAL SCHOOL

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The enrichment and fund-raising fees are charged in the spring. We were unable to test these fees because they had not been assessed at the time of our visit.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?
- Are responsibilities for disbursement preparation and disbursement approval functions segregated from those for recording or entering cash disbursements information on the general ledger? If not, are there other mitigating controls in place?
- Are responsibilities for the disbursement approval function segregated from those for the disbursement, voucher preparation, and purchasing functions? If not, are there other mitigating controls in place?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.

#### 2. *Observation*

- The salary tested for enrichment increased by 5%. The population of scholarship students did not change from the prior year.

### **Procedure III – Payment Verification**

- No findings or observations noted.



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## **STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **ST. PETER CLAVER SCHOOL**

#### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

#### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

- No findings or observations noted.

#### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

#### **Procedure II C – Use of Funds – Enriching**

##### *1a. Observation*

- The school indicated a February 27, 2014 as of date instead of January 31, 2014 on the budget submitted.

##### *1b. Observation*

- The expenditures through February 27, 2014 equaled 42% of the budget. The school stated that they had not completed their reimbursement from the scholarship to operating accounts at the time the budget was made. If the reimbursements had been complete the expenditures would be much higher.

##### *1c. Observation*

- The school has budgeted for a 1% reserve. The school stated that they budgeted the reserved category for unforeseen expenditures.
2. No findings or observations noted.

#### **Procedure III – Payment Verification**

- No findings or observations noted.

#### **Procedure IV – Income Eligibility**

- No findings or observations noted.

#### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. PETER SCHOOL – COVINGTON**

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The schedule of tuition and fees approved by the state indicates that the school's tuition is \$5,135, however the schools tuition schedule list tuition at \$4,835. The school stated that the additional \$300 was for a \$175 multi payment fee that was listed on the tuition schedule and \$125 for field trips that was not listed. We were not able to test the \$125 for field trips as this was an estimated cost and the field trips had not occurred or been assessed at the time of our visit.

#### *Finding*

- The school is being reimbursed for a book fee for second grade of \$75. The fee charged to non-scholarship students is \$67 for second grade students.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered "No" to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures?
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school indicated a March 9, 2014 as of date instead of January 31, 2014 on the budget submitted.

1b. No findings or observations noted

1c. No findings or observations noted

#### 2. *Observation*

- The two salaries tested for enrichment increased by 33% and 11%. The population of scholarship students did not change from the prior year. The two employees selected both took higher positions in the current year.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure III – Payment Verification**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure IV – Income Eligibility**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST PETER SCHOOL – RESERVE**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Are training opportunities provided to finance and accounting staff to ensure all employees are competent to perform work assigned?
- Does the accounting system in place adequately record fiscal transactions and identify revenues and expenditures by source or category, specifically identifying scholarship revenues and expenditures? (as applicable)
  - Scholarship revenues and expenses are not specifically identifiable by source or category, however are separated by using a percentage of scholarship students to the total student population.
- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.

#### 2. *Observation*

- This is the first year of employment for an employee selected for enrichment testing so there is no comparable data. The population of scholarship students increased by 23%.

### **Procedure III – Payment Verification**

- No findings or observations noted.

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## **STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. RITA SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

1b. No findings or observations noted.

1c. No findings or observations noted.

#### 2. *Observation*

- This is the first year of employment for an employee selected for enrichment testing so there is no comparable data. The population of scholarship students increased by 37%.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. STEPHEN SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

1b. No findings or observations noted.

1c. No findings or observations noted.

#### 2. *Observation*

- This is the first year of employment for an employee selected for enrichment testing so there is no comparable data. The population of scholarship students increased by 109%.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.



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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **ST. THOMAS AQUINAS DIOCESAN REGIONAL HIGH SCHOOL**

#### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

#### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

##### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

#### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

#### **Procedure II C – Use of Funds – Enriching**

##### 1a. *Observation*

The school indicated February 28, 2014 as of date instead of January 31, 2014 on the budget submitted.

- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

#### **Procedure III – Payment Verification**

- No findings or observations noted.

#### **Procedure IV – Income Eligibility**

- No findings or observations noted.

#### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **ST. THOMAS MORE SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. *Observation*
  - The school included aftercare service expenses in their budgeted and actual expenditures. If the school did not include the aftercare service expenses, the remaining allocable expense categories would still exceed the amount of funds expected to be received by the state.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

#### 1b. *Observation*

- The expenditures equaled 45% of the budget. The school stated that this is mainly due to paying teachers’ salaries from September until August.

#### 1c. *Observation*

- The school has budget for a 2% reserve category that is used for payments on their building loan.

2. Procedure not applicable - the school’s first year to participate in the program.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

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**STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

**Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## **THE DUNHAM SCHOOL**

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

- 1a. No findings or observations noted.
- 1b. No findings or observations noted.
- 1c. No findings or observations noted.
2. No findings or observations noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

*Summary of Findings and Observations, continued*

*May 15, 2014*

## TRINITY CHRISTIAN ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

- No findings or observations noted.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered “No” to the following questions:

- Are two signatures required on checks?
- Are signed checks inaccessible to persons who requested, prepared, or recorded them?

-The school answered “N/A” to the following questions:

- Are procedures provided for immediate notification to banks when check signers leave the unit or are otherwise no longer authorized to sign?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

1b. No finding or observation noted.

#### 1c. *Observation*

- The school has budgeted for an 11% reserve. The school stated that they planned to use the reserved category for unforeseen expenditures.

2. No finding or observation noted.

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## UPPERROOM BIBLE CHURCH ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The school did not allow us to select a sample from the total population of non scholarship students. We were only allowed to select a sample from a limited population of non scholarship students, whose guardian signed a release allowing our review.
- The school provided statements for the students in our sample indicating that payments were being made on the students account. However, the system's documentation was not sufficient for us to determine that the specified student's payment was included in amounts deposited.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered "No" to the following questions:

- Does the accounting system in place adequately record fiscal transactions and identify revenues and expenditures by source or category, specifically identifying scholarship revenues and expenditures? (as applicable)
  - Scholarship revenues and expenses are not specifically identifiable by source or category, however are separated by using a percentage of scholarship students to the total student population.
- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.

#### 1b. No findings or observations noted.

#### 1c. *Observation*

- The school has budget for a 3% reserve category that is used for unexpected expenditures.

#### 2. No findings or observations noted.

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## STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure III – Payment Verification**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure IV – Income Eligibility**

- The school has no new students in the program therefore, the procedure is not applicable.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.

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# STATE OF LOUISIANA, DEPARTMENT OF EDUCATION

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*Summary of Findings and Observations, continued*

*May 15, 2014*

## UPPERROOM BIBLE CHURCH PRESCHOOL & ACADEMY

### **Procedure I – Tuition and Fees for Scholarship Students**

#### *Observation*

- The school did not allow us to select a sample from the total population of non scholarship students. We were only allowed to select a sample from a limited population of non scholarship students, whose guardian signed a release allowing our review.
- The school provided statements for the students in our sample indicating that payments were being made on the students account. However, the system's documentation was not sufficient for us to determine that the specified student's payment was included in amounts deposited.

### **Procedure II A – Use of Funds – Verify that scholarship program funds were managed using adequate accounting controls**

#### *Observation*

-The school answered "No" to the following questions:

- Does the accounting system in place adequately record fiscal transactions and identify revenues and expenditures by source or category, specifically identifying scholarship revenues and expenditures? (as applicable)
  - Scholarship revenues and expenses are not specifically identifiable by source or category, however are separated by using a percentage of scholarship students to the total student population.
- Does the school maintain a separate checking account exclusively for scholarship program revenues and expenditures? (as applicable)
  - Mitigating controls are in place.
- Are two signatures required on checks?

### **Procedure II B – Use of Funds – Verify that expenditures are for educational purposes**

1. No findings or observations noted.
2. No findings or observations noted.
3. No findings or observations noted.
4. No findings or observations noted.

### **Procedure II C – Use of Funds – Enriching**

#### 1a. *Observation*

- The school did not indicate the as of date on the budget submitted.
- 1b. No findings or observations noted.
  - 1c. No findings or observations noted.
  2. No findings or observations noted.



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## **STATE OF LOUISIANA, DEPARTMENT OF EDUCATION**

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*Summary of Findings and Observations, continued*

*May 15, 2014*

### **Procedure III – Payment Verification**

- No findings or observations noted.

### **Procedure IV – Income Eligibility**

- No findings or observations noted.

### **Procedure V – Special Education Tuition**

- Procedure not applicable.