



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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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
TOTAL OVERPAYMENT		\$ 13,474.21

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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 ¹ 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

TOTAL OVERPAYMENT \$ 10,777.00

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

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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.

School Site Code	School	New Scholarship Student Population - 3rd Qtr.	New Scholarship Students Sample - 3rd Qtr.	Number of Students with Exceptions Related to Income Eligibility	Total Overpayments ¹ Based Upon Test Sample
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
TOTAL OVERPAYMENT					\$ 13,621.25

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:

School Site Code	School	Total 1st Quarter Overpayments Based Upon Additional Observation ²	Comments/Observations
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

² 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
Add this amount for each additional person	\$10,050.00	\$837.50	\$386.54	\$193.27

- 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.

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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.

\$ -

Total Overpayment:

\$ -

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.

\$ -

Total Overpayment:

\$ -

**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.

\$ -

Total Overpayment:

\$ -

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.

\$ -

Total Overpayment:

\$ -

**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.

\$ -

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: 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
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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.	\$	-
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V. Special Education Tuition

Scope and Selection:

A sample of 2 students were selected for our procedures.

Results:

No exceptions noted.	\$	-
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Total Overpayment:	\$	<u>1,162.50</u>
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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
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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
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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:

\$	7,722.50
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Maximum Overpayment Adjusted for Duplicate Overpayments

\$	4,418.75
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**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**

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.

\$ -

Total Overpayment:

\$ -

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.

\$ -

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.

\$ -

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.

\$ -

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.

\$ -

Total Overpayment:

\$ -

**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

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.

\$ -

Total Overpayment:

\$ -

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

School: Maria Immacolata School

Site Code: 503005

**Questioned Costs
(Overpayments)**

I. Tuition and Fees for Scholarship Students

Scope and Selection:

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

Exceptions, if any, 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.

\$ -

Total Overpayment:

\$ -

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

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.

\$ -

Total Overpayment:

\$ -

**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**

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.

\$ -

Total Overpayment:

\$ -

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.

\$ -

Total Overpayment:

\$ -

**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**

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
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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:	\$	<u>1,992.50</u>
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**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**

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

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.

\$ -

Total Overpayment:

\$ -

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.

\$ -

Total Overpayment:

\$ -

**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.

\$ -

Total Overpayment:

\$ -

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.

\$ -

Total Overpayment:

\$ -

**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.

\$ -

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.

\$ -

Total Overpayment:

\$ -

**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

**Questioned Costs
(Overpayments)**

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

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.

\$ -

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: 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
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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
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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:	\$	2,228.04
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Maximum Overpayment Adjusted for Duplicate Overpayments	\$	1,178.04
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**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.

\$ -

Total Overpayment:

\$ -
