

_____(CPA Firm's Name)_____ has been selected by the Louisiana Department of Education (LDOE) as the contracted auditor for the Student Scholarships for Educational Excellence Program (SSEEP) for your school. The audit will include five (5) separate tests: 1) Use of Funds, 2) Tuition and Fee Accuracy, 3) Payment Verification, 4) Income Eligibility and 5) Special Education Tuition. As the audit progresses, documentation request lists will be sent to your school by our firm.

Audit Dates:

- 1st Engagement:** October, 2014 through December, 2014 – Tuition and Fee Accuracy & Income Eligibility
- 2nd Engagement:** February, 2015 through March 2015 – Use of Funds, Payment Accuracy, Special Education Tuition

I. Tuition and Fee Accuracy & Income Eligibility:

Step 1: The Department (LDOE) will provide our firm with the following documents:

- A. 2014-2015 Tuition and Fee Schedule
- B. 2014-2015 Approved Tuition and Fee Certifications
- C. Quarter 1 Payment Report
- D. Quarter 1 Enrollment of Scholarship Students
- E. Roster of New Scholarship Students

Step 2: Data Collection for Sample Selection

- A. Roster of non-scholarship students using one of the following options:
 - 1) **Option 1:** Provide a roster of non-scholarship students with name and grade level only. The roster should only contain information for grade levels in which scholarship students are enrolled. After the list is received, we will select a sample of non-scholarship students and request additional documentation.
 - 2) **Option 2:** Provide a roster of non-scholarship students with a unique identifier and grade level only. The rosters should only contain information for grade levels in which scholarship students are enrolled. After the list is received, we will select a sample of non-scholarship students and request additional documentation. If the payment data (i.e. tuition statements) do not use system generated unique identifiers, names of the selected sample of students will have to be provided to assure that they are non-scholarship students.
- B. Provide the above information on or before _____.
- C. We would like to perform the first phase of our testing remotely. For that purpose, we have set up a secure workspace called _____ to upload your responses and documentation. You should have received an email from _____ on _____ regarding a link to access the secure workspace. LDOE has approved the use of this site for purposes of this audit. Our portal offers a secure way for you to receive information from us or send information to us in multiple formats (Word, Excel, or scanned PDF files).

The address is: <https://portal.pncpa.com>

- 1) Logging into Accellion
 - a) Log into the Accellion web interface using your email address and Accellion password. You should have received an invitation email with your password.

- b) If you forgot your password, go the web address listed above, click Forgot Password, type in your email address, and you will be assigned a new password.
- 2) Sharing Files
 - a) Once logged-in, to upload files to a workspace, click the “Add File” button. This will allow you to choose files from your local computer.

Provost Instructions:

Step 3: Sample Selection Criteria

- A. **Tuition & Fee:** One non-scholarship student from each tuition level with a minimum of 5 students will be selected for testing;
- B. **Income Eligibility, Residency Verification & Payment Verification:** If the new incoming scholarship student enrollment is more than 10, a random sample of 10% of the new scholarship student population or a minimum of 5 students will be selected; if 10 students or less, 5 new students will be selected; if less than 5 students, all new students will be selected.

Step 4: Sample Selection Required Documentation – Once the sample is selected the following process will apply only to those students selected in the sample. Your school will be contacted by our firm with a list of students identified in the sample and a due date for the submission of the documentation as outlined below.

- A. **Tuition Testing:** Provide the following documentation for the selected non-scholarship students identified on the chart below:
 - 1) Supporting documentation evidencing that the tuition and fees were charged (i.e. account statements, tuition bills or letters)
 - 2) Evidence that payments have been made on behalf of student (i.e. Account statements, copies of checks, bank deposits)
 - 3) In the event that the selected non-scholarship student is not directly paying for the tuition (i.e. financial aid, scholarship recipient, tuition waiver etc.), please provide all applicable documentation. Examples of applicable documentation are as follows:
 - a) Policies and procedures pertaining to tuition assistance,
 - b) Application forms,
 - c) Evidence of approval,
 - d) Award letters,
 - e) Appropriate accounting records to indicate that tuition was assessed and appropriate credit was applied upon receipt of a scholarship
 - 4) If using Option 2 on Step 2, when the data is transmitted, include the signed assurance statement confirming that the unique student identifier(s) in the sample matches the student documentation provided. The assurance form is contained in page 4 of this document. The document is to be signed by the Principal or head school administrator.
- B. **Income Eligibility:** Provide the following documentation for the selected new incoming scholarship students identified on the chart below:

- 1) If a student participates in any one of these federal assistance programs, the income requirement for the scholarship program is met:
 - a) Louisiana Purchase Food Stamp Program
 - b) SNAP Benefits
 - c) Social Security Benefits
 - 2) If a student does not participate in a federal assistance program, any of the following documentation is required:
 - a) Federal Tax Return for the 2013 Calendar Year
 - b) W-2s from all employers for the tax period ending, December 31, 2013
 - c) Unemployment Compensation Statement for the Period Ending on December 31, 2013
 - d) Social Security Benefits Statement for the Period Ending on December 31, 2013
- C. **Residency Verification:** Provide the following documentation for the same students identified on the chart
- a) Rental lease agreement or mortgage agreement
 - b) Electricity/Gas Bill
 - c) Telephone Bill (landline only, no cell phone bills)
 - d) Cable or internet service bill
 - e) Sewage/water bill
 - f) Current official letter from a government agency (DSS, DHH)
 - g) Homestead Exemption Notice
 - h) Property Tax Notice
- D. **Payment Verification:** Provide copies of attendance records for the following dates:
- a) August 27, 2014 through September 24, 2014

II. **Use of Funds, Payment Accuracy and Special Education Tuition Testing**

This phase of testing regarding fiscal expenditures will begin in February, 2015. Details regarding this process will be provided at a later date.

If you have any questions, please do not hesitate to contact us.

Sincerely,