

Louisiana Believes

Student Scholarships for Educational Excellence Program
(SSEEP)

Independent Financial Audit Guide
for Participating Schools

September 9, 2014



Overview

- With the receipt of Student Scholarships for Educational Excellence Program (SSEEP) funds comes a higher level of responsibility and accountability to the State of Louisiana and more importantly, the citizens, who ultimately provide for these public funds. As such, the Department of Education is charged with the following responsibilities:
 - ❖ Monitoring compliance with SSEEP and related state statutes
 - ❖ Providing guidance to participating schools in complying with program requirements
- La. R.S. 17:4022(3) requires a financial audit of those schools receiving SSEEP funds
 - ❖ Must be conducted by a certified public accountant
 - ❖ Cost of audit to be paid for by LDE

Audit Requirement

- In order to prepare for the audit, school staff must ensure that the following are in order:
 - ❖ Assurances
 - 1) Educational Purpose Assurance
 - 2) Individual Enrichment Assurance
 - ❖ Financial Controls
 - ❖ Financial Records
 - ❖ Enrollment Records

Educational Purposes Assurance

- Each participating school must assure, in writing, that program funds will be spent only for educational purposes in the categories listed below.
 - ❖ Instructional Programs
 - ❖ Pupil Support Programs
 - ❖ Instructional Staff Programs
 - ❖ School Administration
 - ❖ General Administration
 - ❖ Business Services
 - ❖ Operation and Maintenance of Plant Services
 - ❖ Transportation
 - ❖ Food Services Operations
 - ❖ Facility Acquisition and Construction Services

For greater detail, see the Louisiana Accounting Uniform Guidance Handbook (LAUGH GUIDE) at:

<http://www.louisianaschools.net/ide/uploads/18078.pdf>

Educational Purposes Assurance Form



LOUISIANA DEPARTMENT OF EDUCATION

**Louisiana Scholarship Program
School Year 2014-2015**

**Educational Purposes Assurance Form
For**

(School Name)

As the school administrator for the above-named school, I understand that Scholarship Program funds shall only and assure that Scholarship Program funds will only be spend for educational purposes in the categories listed below:

- Instructional Programs
- Pupil Support Programs
- Instructional Staff Programs
- School Administration
- General Administration
- Business Services
- Operations and Maintenance of Plant Services
- Transportation
- Food Service Operations
- Facility Acquisition and Construction Services

Signed by:

School Administrator

Date

School Administrator Printed

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Individual Enrichment Assurance

- Key personnel at each participating school must do the following:
 - ❖ Assure, in writing, that program funds will not be used for individual enrichment
 - Individual enrichment occurs when an individual benefits at the expense or cost of the State of Louisiana
- Key personnel include:
 - ❖ Board Members, School Administrators/Principals, Assistant Principals, Academic Officers/Directors

Individual Enrichment Assurance Form



LOUISIANA DEPARTMENT OF EDUCATION

Louisiana Scholarship Program School Year 2014-2015

Individual Enrichment Assurance Form For

(School Name)

I, _____ understand that no officer, administrator, director, manager, or employee of a participating school shall use the authority of his office or position in connection with the school's participation in the scholarship program, directly or indirectly, in a manner intended to compel or coerce any person to provide himself or any other person with anything of economic value.

I also understand that gross individual enrichment resulting from the expenditure of scholarship funds is prohibited; and assure that I will not use scholarship funds for individual enrichment.

Signed by:

Employee Signature

Date

Employee Job Title

Email

()

Telephone

This form must be completed by Board Members, School Administrators, Principals, Assistant Principals, and Academic Officers/Directors.

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Financial Controls

- The financial environment in which SSEEP funds are managed will be audited to determine if adequate internal controls exist to safeguard state funds
- In anticipation of this review, existing financial systems should be reviewed to ensure controls are present as follows:
 - ❖ Up-to-date accounting policies and procedures
 - ❖ Trained finance and accounting staff
 - ❖ Ability to report on program funds via system account coding, separate fund/account or a substitutionary system such as an allocation methodology.

Financial Controls, Cont'd

- ❖ Maintenance of supporting documentation for transactions
- ❖ Dual signatures on checks required
- ❖ Bank statements reconciled and discrepancies resolved
- ❖ Limits on access and changes to master payroll files
- ❖ Adequate segregation of duties

Refer to the Louisiana Legislative Auditor website for various “Best Practices” tools and additional guidance

<http://www.la.state.la.us/cpas/bestpractices/>

Financial Reports

- Financial records maintained by a participating school and all financial reports must thoroughly document the use of SSEEP funds
- As a result, each participating school must complete and submit the following two financial reports:
 - 1) Budget briefly detailing the manner in which the total estimated program revenue allocated to the school will be spent
 - ❖ An annual Budget must be submitted on or before December 12, 2014
 - ❖ Categories of expenditures may include: Salaries, Benefits, Purchased Services, Supplies and Materials, Property, or Other
 - ❖ If an allocation methodology is being used to account for SSEEP funds, the allocation template must be submitted with the annual budget

Financial Reports, Cont'd

2) Total expenditures year to date (as of January 31, 2015)
by

budgeted category

- ❖ Expenditures must be submitted on or before February 13, 2015
- ❖ If an allocation methodology is being used to account for SSEEP funds, the allocation template with expenditures through January 31, 2015 must be submitted with the total expenditures to date form

Budget and Expenditure Reports

**Louisiana Department of Education
Student Scholarships for Education Excellence Program (SSEEP) Budget**

School Year: 2014 - 2015
 Participating School: _____ Site Code: _____
 Mailing Address: _____
 City, State, Zip: _____
 Prepared by: _____
 Title: _____
 Telephone Number: _____
 Email Address: _____

Budget and Expenditures as of:

Expenditure Category	Scholarship Budget	Scholarship Expenditures	Percent Expended
Salaries	\$ -	\$ -	#DIV/0!
Employee Benefits	\$ -	\$ -	#DIV/0!
Purchased Services	\$ -	\$ -	#DIV/0!
Supplies and Materials	\$ -	\$ -	#DIV/0!
Property	\$ -	\$ -	#DIV/0!
Other	\$ -	\$ -	#DIV/0!
Reserved	\$ -	\$ -	#DIV/0!
GRAND TOTAL	\$ -	\$ -	#DIV/0!

Representative of the entity: _____ Date: _____

EMAIL TO: Staudit@la.gov	Initial Budget Document Due on December 12, 2014. Budget to Actual Due on February 13, 2015.
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Total Enrollment

Grade	Participating Students	Tuition and Fees	Total
K	0	\$0.00	\$0.00
1	0	\$0.00	\$0.00
2	0	\$0.00	\$0.00
3	0	\$0.00	\$0.00
4	0	\$0.00	\$0.00
5	0	\$0.00	\$0.00
6	0	\$0.00	\$0.00
7	0	\$0.00	\$0.00
8	0	\$0.00	\$0.00
9	0	\$0.00	\$0.00
10	0	\$0.00	\$0.00
11	0	\$0.00	\$0.00
12	0	\$0.00	\$0.00
	0		\$0.00

Percent of Total Enrollment are Scholarship Students:

How does your school segregate scholarship funds?

_____ Separate Checking Account

_____ Unique Accounting Code within Accounting System

_____ Substitutionary System - Allocation Spreadsheet

Segregation of Funds

- Schools are required to implement processes and procedures that will allow SSEEP revenue and expenditures to be easily segregated from the non-scholarship revenue and expenditures.
 - ❖ See this requirement in Act No. 467 of the 2014 Regular Session – R.S. 17:4022(3)
(<http://www.legis.la.gov/legis/ViewDocument.aspx?d=913483&n=SB460> Act)
- The use of the accounting controls and processes will readily provide documentation that evidences compliance with SSEEP requirements.
- An added benefit of the separate accounting is the protection of the privacy of each participating school's non-public funds.

Segregation of Funds

- To effectively distinguish SSEEP funding and related expenditures from private funding and related expenditures, accounting controls should be improved through the use of one of the following three methods :

1) Separate bank accounts for each fund source

- ❖ Tuition and other income from private sources is deposited in the main operating account(s) for the school
- ❖ Tuition for SSEEP students is deposited in a separate account upon receipt
- ❖ Invoices, payroll, and other obligations are paid as due from the main operating account
- ❖ Either on a by disbursement basis or on some regular basis (weekly, bi-weekly, monthly) funds are transferred from the SSEEP account to the main operating account(s) to cover the expenses paid on behalf of the SSEEP students
- ❖ The transfer must be based on a reasonable allocation methodology such as the proportion of SSEEP students to the total student population

Segregation of Funds – Unique Coding in the Accounting System

2) Accounting system should provide for adequate controls over

pooled cash.

- ❖ Tuition and other income from private sources is recorded with unique revenue coding or identifiers in the accounting system and deposited in the main operating account(s) for the school
- ❖ Tuition for SSEEP students is recorded with unique revenue coding and identifiers in the accounting system and deposited in the main operating account(s) for the school
- ❖ Invoices, payroll, and other obligations are paid as due from the main operating account
- ❖ For each expense, the proportionate share allocable to SSEEP students is determined and coded with unique expenditure codes in the accounting system
- ❖ A reasonable allocation methodology is used to determine the proportion of each expense that is eligible to be paid from the SSEEP tuition revenue

Segregation of funds – Substitutionary System

3) Substitutionary System – Allocation Template

- ❖ The allocation template may be used as a substitutionary system of demonstrating the segregation of funds through an allocation of expenditures based on the percent of scholarship student population to the total student population by classroom, grade or school.
- ❖ The allocation template will provide data relative to scholarship expenditures in the areas of salaries, benefits and other charges.
- ❖ The allocation template must provide enough detail to allow a sample to be pulled for expenditure testing.

Allocation of Expenses

- ❖ A rational methodology for allocating the expenditures should be developed and utilized consistently.
 - For example, this allocation methodology could be based on the proportion of SSEEP students as a percent of the total student population as compared to non-scholarship students as a percent of the total student population.

Allocation Template – Part I

Student Scholarship for Educational Excellence Program (SSEEP) Allocation Template

School Name: _____

Part I

Employees listed in Part I serve a sub-set of the student population. Use the individual percentages to allocate SSEEP expenditures.

Name(s)	Job Title	Number of SSEEP Students	Total Classroom Students	Percent SSEEP Students	Salary	Benefits						Total Salary and Benefits	Amount Allocable to SSEEP
						FICA	Medicare	Life Insurance	Health Insurance	Retirement	Total Benefits		
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	6.20%	1.45%			10.00%		Col. 13	Col. 14
				FORMULA		FORMULA	FORMULA			FORMULA	FORMULA	FORMULA	FORMULA
John Doe	Teacher	18	18	100.00%	\$33,217.00	\$2,059.45	\$481.65	\$43.20	\$450.00	\$3,321.70	\$6,356.00	\$39,573.00	\$39,573.00
Sue Doe	Teacher	17	20	85.00%	\$31,859.00	\$1,975.26	\$461.96	\$39.60	\$475.00	\$3,185.90	\$6,137.71	\$37,996.71	\$32,297.21
Mary Lee	Teacher	18	22	81.82%	\$39,938.00	\$2,433.96	\$533.96	\$43.20	\$485.00	\$2,992.50	\$5,810.49	\$45,750.49	\$39,240.58
	Teacher	15	20	75.00%	\$30,000.00	\$1,860.00	\$435.00	\$43.20	\$450.00	\$3,000.00	\$5,788.20	\$35,788.20	\$26,841.15
	Teacher	12	25	48.00%	\$34,000.00	\$2,108.00	\$493.00	\$43.20	\$520.00	\$3,400.00	\$6,364.20	\$40,364.20	\$19,374.82
	Teacher	14	22	63.64%	\$36,000.00	\$2,232.00	\$522.00	\$43.20	\$450.00	\$3,600.00	\$6,847.20	\$42,847.20	\$27,266.40
	Teacher	15	30	50.00%	\$40,000.00	\$2,480.00	\$580.00	\$43.20	\$375.00	\$4,000.00	\$7,478.20	\$47,478.20	\$23,739.10
	Teacher	20	20	100.00%	\$42,000.00	\$2,604.00	\$609.00	\$43.20	\$375.00	\$4,200.00	\$7,831.20	\$49,831.20	\$49,831.20
	Teacher	5	20	25.00%	\$37,000.00	\$2,294.00	\$536.50	\$43.20	\$400.00	\$3,700.00	\$6,973.70	\$43,973.70	\$10,993.43
	Teacher	10	20	50.00%	\$45,000.00	\$2,790.00	\$652.50	\$43.20	\$400.00	\$4,500.00	\$8,385.70	\$53,385.70	\$26,692.05
	Teacher	14	15	93.33%	\$48,000.00	\$2,976.00	\$696.00	\$43.20	\$400.00	\$4,800.00	\$8,915.20	\$56,915.20	\$53,120.05
	Teacher	6	25	24.00%	\$37,000.00	\$2,294.00	\$536.50	\$43.20	\$425.00	\$3,700.00	\$6,998.70	\$43,998.70	\$10,559.69
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		1	1	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Part I Sub-total					\$444,004.00	\$27,528.25	\$6,438.06	\$514.80	\$5,005.00	\$44,400.40	\$83,886.51	\$527,890.51	\$349,530.27

- This section of the spreadsheet allocates expenditures for employee salaries and benefits based on the proportion of scholarship to non-scholarship students in the classroom.

Allocation Template – Part II

Part II

Employees listed below serve all students. Use the SSEEP % to allocate SSEEP expenditures.

Name(s)	Job Title	Number of SSEEP Students	Total Student Population	Percent SSEEP Students	Salary	Benefits					Total Benefits	Total Salary and Benefits	Amount Allocable to SSEEP
						FICA	Medicare	Life Insurance	Health Insurance	Retirement			
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	6.20%	1.45%	Col. 9	Col. 10	10.00%	Col. 12	Col. 13	Col. 14
				FORMULA		FORMULA	FORMULA			FORMULA	FORMULA	FORMULA	FORMULA
Mary Jane	Principal	53	60	88.33%	\$65,000.00	\$4,030.00	\$942.50	\$43.20	\$450.00	\$6,500.00	\$11,965.70	\$76,965.70	\$67,966.37
Robert Sellers	Principal				\$36,876.00	\$2,286.31	\$534.70	\$43.20	\$475.00	\$3,687.60	\$7,026.61	\$43,902.61	\$38,780.82
Jane Smith	Guidance Counselor				\$31,000.00	\$1,922.00	\$449.50	\$43.20	\$485.00	\$3,100.00	\$5,999.70	\$36,999.70	\$32,683.07
Sara Hall	Secretary				\$27,000.00	\$1,674.00	\$391.50	\$43.20	\$450.00	\$2,700.00	\$5,256.70	\$32,256.70	\$28,495.19
Mel Giffier	Bookkeeper				\$36,904.00	\$2,288.05	\$535.11	\$43.20	\$320.00	\$3,690.40	\$6,876.76	\$43,780.76	\$38,673.00
Ivy Leaf	Maintenance				\$63,904.00	\$3,962.05	\$926.61	\$43.20	\$450.00	\$6,390.40	\$11,772.26	\$75,672.26	\$66,847.36
Danny Tanner	Art Instructor				\$30,000.00	\$1,860.00	\$435.00	\$43.20	\$375.00	\$3,000.00	\$5,713.20	\$35,713.20	\$31,546.66
Jennifer Jarreau	P.E. Instructor				\$25,000.00	\$1,550.00	\$362.50	\$43.20	\$375.00	\$2,500.00	\$4,830.70	\$29,830.70	\$26,350.45
Bella Swan	Enrichment Instructor				\$30,000.00	\$1,860.00	\$435.00	\$43.20	\$400.00	\$3,000.00	\$5,699.20	\$35,699.20	\$31,534.29
								\$0.00	\$0.00			\$0.00	\$0.00
					\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	
					\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	
					\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	
					\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	
					\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	
					\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	
					\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	
					\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	
Part II Sub-total					\$345,684.00	\$21,432.41	\$5,012.42	\$349.80	\$3,780.00	\$34,568.40	\$65,143.03	\$410,827.03	\$362,897.21

- This section of the spreadsheet is for any employee that serves all students.

Allocation Template – Part III

Part III

Non Salary Expenditures - Use the SSEEP % to allocate SSEEP expenditures.

Date of Expense	Check #	Payee	Amount	Percent SSEEP Students	SSEEP Amount	Description of Expense	
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	
				FORMULA	FORMULA		
Expense 1	1520	Lights On	\$ 3,000.00	88.33%	\$2,650.00	Utilities	
Expense 2	1535	Green Landscaping, Inc.	\$ 2,000.00		\$1,766.67	Lawn Upkeep	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
						50.00	
Part III Sub-total						\$4,416.67	

TOTAL ALLOCATED SSEEP COSTS:	\$716,844.15
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- This section is for non-salary expenditures.

Enrollment Records

- Payments of tuition are based on student enrollment
- Therefore, schools must maintain records in order to substantiate the SSEEP students that were actually enrolled and present on each of the four count dates
- In order to do this, the following documents must be prepared and maintained by the school and available for audit annually:
 - ❖ Application and enrollment forms for each SSEEP student
 - ❖ Daily attendance rosters (manual or electronic) inclusive of all SSEEP students.
 - ❖ Auditors will look for a pattern of attendance for a period of time before and after the count date to verify that each student is accurately included in a count. Attendance data will be requested for the following period for each count date:
 - September 10 count date – August 25 through September 27
 - December 10 count date – November 10 through January 9

Independent Financial Audit Procedures

- **The audit will include five separate tests:**
 - 1) Use of funds (BESE Bulletin 133 – Financial Practices)
 - a. Program funds are managed using **adequate accounting controls**
 - b. Program funds are spent only on **educational purposes**
 - c. Funds are not spent in a manner that is **grossly irresponsible**
 - d. Funds are not used for **gross individual enrichment**
 - 2) Tuition and Fees (BESE Bulletin 133 – Financial Practices)
 - 3) Payment verification (R.S. 17:4014(B))
 - 4) Income Eligibility (R.S. 17: 4013(2))
 - 5) Special Education Tuition (BESE Bulletin 133 – Financial Practices)

Test 1 a): Use of Funds – Adequate Accounting Controls

- A sample of program expenditures will be tested to verify that program funds were managed using adequate accounting controls.

Documentation Needed:

- Program expenditure report (check register or report generated from accounting system)
- Supporting documentation to substantiate the expenditure (original invoice, purchase order, contract, payroll documents, cancelled check and/or bank statement)

Test 1 b): Use of Funds – Educational Purposes

- A sample of program expenditures will be tested to verify that program funds were spent only for educational purposes.

Documentation needed:

- Educational Purposes Assurance Form
- Program expenditure report (check register or report generated from accounting system)
- Salary schedule for the current school year (complete list of employees, title, job description, and salary and benefits total)

Test 1 c): Use of Funds – Gross Irresponsibility

- Two tests will be performed to identify if program funds were managed in a responsible manner:
 - 1) An assessment of the internal controls over program processes based on the internal control questionnaire collected by Department. This item will be handled by Department staff.
 - 2) Budget to actual comparison of program expenditures.

Documentation needed:

- Program budget and expenditures document
- Initial and final number of enrolled scholarship students by grade
- Tuition and fees charged by grade
- Explanations for variances where the actual expenditures to budget are greater than 30%

Test 1 d): Use of funds – Individual Enrichment

- A review of program expenditures will be performed to identify any expenditures indicative of individual enrichment.

Documentation needed:

- Individual Enrichment Assurance Form
- Program expenditure report (check register or report generated from accounting system)
- Salary schedule for the current school year (complete list of employees, title, job description, and salary and benefits total)
- Explanation for all salaries and benefits where the total expenditures for any key personnel increased by 15%

Test 2: Tuition and Fee Accuracy

- The tuition and fees charged for a sample of students participating in the Program will be reviewed to verify that tuition and fees do not exceed the tuition and fees charged to enrolled students not participating in the Program.

NOTE: This portion of the audit will take place soon after the 1st quarter payment is released in Fall 2014.

Documentation needed:

- Tuition and fee schedule for all students
- Policies and Procedures if awarding scholarship/financial assistance to non-scholarship students (if applicable)
- Award letters for students awarded a scholarship
- Appropriate accounting records to indicate tuition was assessed and appropriate credit was applied upon receipt of a scholarship

Test 3: Payment Accuracy

- In order to determine that payments are accurate, enrollment and attendance documentation for a sample of students identified as participating in the program will be reviewed.

Documentation needed:

- Application and enrollment documentation for scholarship students
- Daily attendance roster (manual or electronic)
- ❖ Attendance data will be requested through the following period for each count date:
 - September 10 count date – August 25 through September 27
 - December 10 count date – November 10 through January 9
 - February 11 count date – January 27 through March 6

Test 4: Income Eligibility

- Income eligibility documentation for a sample of new students identified as participating in the program will be reviewed to:
 - 1) Verify that required and acceptable income verification documentation is on file for each new student contained in the sample, and
 - 2) That these students meet the income eligibility requirements.

Documentation needed:

- Required and acceptable income verification documentation for each new participating student

Income Eligibility

- Family income cannot be greater than 250% of the current federal poverty guidelines as outlined in the chart below.

Scholarship Eligibility - 250% of Current Federal Poverty Guidelines				
Persons in Family/Household	Yearly Income	Monthly Income	Bi-Weekly Income	Weekly Income
2	\$38,775	\$3,231	\$1,491	\$746
3	\$48,825	\$4,069	\$1,878	\$939
4	\$58,875	\$4,906	\$2,264	\$1,132
5	\$68,925	\$5,744	\$2,651	\$1,325
6	\$78,975	\$6,581	\$3,038	\$1,519
7	\$89,025	\$7,419	\$3,424	\$1,712
8	\$99,075	\$8,256	\$3,811	\$1,905
Add this amount for each additional person	\$10,050	\$838	\$387	\$193

- If a student participates in any one of these federal assistance programs, income requirement for the scholarship program is met and one of the following forms of documentation is required:
 - Louisiana Purchase Card
 - SNAP Benefits
 - Social Security Benefits

Income Eligibility

- If a student does not participate in a federal assistance program, one of the following documents is required:
 - ❖ Federal Tax Return for the 2013 Calendar Year
 - ❖ W-2s from All Employers for the Tax Period Ending December 31, 2013
 - ❖ Unemployment Compensation Statement for the Period Ending on December 31, 2013
 - ❖ 1099s and or Statements from Banks or Other Institutions showing Interest Earnings for the Period Ending on December 31, 2013
 - ❖ Alimony as shown in Court Decree or Agreement
 - ❖ Social Security Benefits Statement for the Period Ending on December 31, 2013
 - ❖ Pension Statement for the Period Ending on December 31, 2013

Test 5: Special Education Tuition

A sample of eligible special education students will be selected to verify that the school is providing services to those students for which tuition was charged.

Documentation needed:

- List of students for whom special education tuition is being paid
- Application and enrollment documentation for each participating student receiving special education services
- Daily attendance roster
- Service logs for the selected students
 - ❖ Student receiving services
 - ❖ Date services are rendered
 - ❖ Services rendered
 - ❖ Name of service provider

Audit Schedule

- **Audit Dates**

- ❖ **September 29 – November 30, 2014:** Tuition and Fees Verification & Income Eligibility
- ❖ Remainder of audit tests/procedures will take place **beginning February 2015**

Department Contacts

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Louisiana Scholarship Program:

<http://www.louisianabelieves.com/schools/louisiana-scholarship-program>

Questions

Please address questions to the following email addresses:

❖ Financial or Audit questions:

Staudit@la.gov

❖ Scholarship Program questions:

Studentscholarships@la.gov