

STUDENT SCHOLARSHIPS FOR EDUCATIONAL  
EXCELLENCE PROGRAM  
DEPARTMENT OF EDUCATION



PERFORMANCE AUDIT  
ISSUED DECEMBER 11, 2013

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

December 11, 2013

The Honorable John A. Alario, Jr.,  
President of the Senate  
The Honorable Charles E. "Chuck" Kleckley,  
Speaker of the House of Representatives

Dear Senator Alario and Representative Kleckley:

This report provides the results of our performance audit on the Student Scholarships for Educational Excellence Program. The purpose of the audit was to determine the impact that program expansion had on student and school participation; to evaluate LDOE's implementation of the expansion; and to provide information on the program's accountability system, funding, and cost.

The report contains our findings, conclusions, and recommendations. Appendix A contains the Louisiana Department of Education's response to this report. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of the Louisiana Department of Education for their assistance during this audit.

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera".

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/ch

SCHOLARSHIP PROGRAM 2013

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



## Student Scholarships for Educational Excellence Program - Department of Education

December 2013

Audit Control # 40120013

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## Introduction

This report provides the results of our performance audit of the Student Scholarships for Educational Excellence Program (Scholarship Program), sometimes referred to as a voucher program, administered by the Louisiana Department of Education (LDOE). The program was originally established in the Orleans Parish school district<sup>1</sup> by Act 509 of the 2008 Regular Session and allowed kindergarten through third grade students to participate. It was expanded to include all parishes and all grade levels (K-12) by Act 2 of the 2012 Regular Session. According to Louisiana Revised Statute (R.S.) 17:4012, the purpose of the program is to create additional education options for all children by providing them with scholarships to attend participating schools.

The purpose of the audit was to determine the impact that the program's expansion had on student and school participation; evaluate LDOE's implementation of the expansion; and provide information on program accountability, funding, and costs. We found that while the Scholarship Program is expanding, LDOE does not have adequate criteria in place to determine if participating schools are academically acceptable and have the capacity needed to serve the number of Scholarship students they request. In addition, LDOE should develop internal procedures with more specific criteria for removing a participating school from the program based on academic performance. Appendix A contains LDOE's response to the report and Appendix B details our scope and methodology.

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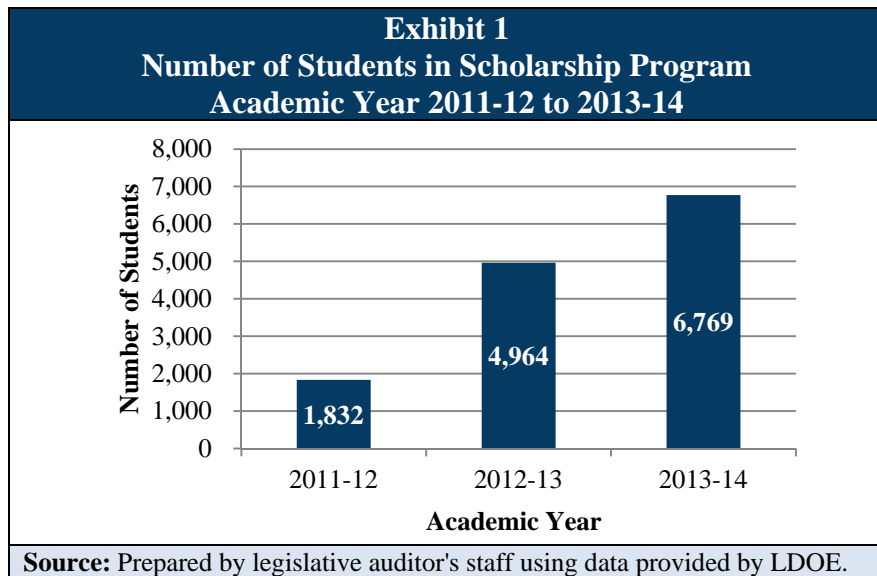
<sup>1</sup> While Orleans Parish school district was the only school district in Louisiana that met the criteria for students to participate in the original program, these students attended participating nonpublic schools in both Orleans Parish and Jefferson Parish school districts.

## Section 1: Program Expansion and Implementation

In response to Act 2 of the 2012 Regular Session, LDOE expanded the Scholarship Program statewide during academic year 2012-13, allowing more students and schools to participate in the program.<sup>2</sup> LDOE is responsible for administering the Scholarship Program in accordance with state law and program requirements, as outlined in R.S. 17:4011, *et.seq.* and the Louisiana Administrative Code 28: CLIII.133 (Bulletin 133).<sup>3</sup> This section of the report provides information on the impact program expansion had on the number of students and schools participating and evaluates LDOE’s implementation of the expansion.

**Student participation increased 171% from 1,832 students during academic year 2011-12 to 4,964 students during academic year 2012-13. Student participation increased by another 36% (1,805 students) in academic year 2013-14.**

In academic year 2011-12, 1,832 Scholarship students were enrolled in participating schools in Orleans Parish and Jefferson Parish school districts. In academic year 2012-13, the first year of program expansion, total enrollment increased 171% to 4,964<sup>4</sup> students statewide. As of the first quarter for academic year 2013-14, enrollment increased by another 36% to 6,769 students. Student participation increased by a total of 269%, or 4,937 students, during the first two years of program expansion statewide. Exhibit 1 shows the number of students participating in the Scholarship Program from academic year 2011-12 to academic year 2013-14. Appendix C outlines the eligibility criteria for students to participate in the Scholarship Program.

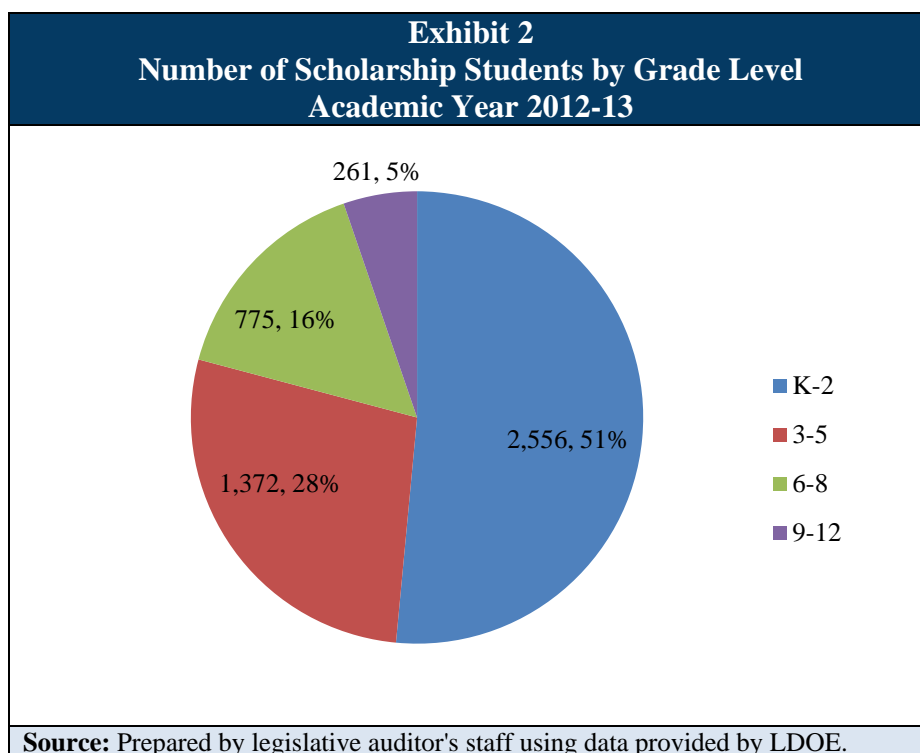


<sup>2</sup> An academic year is the same as school year.

<sup>3</sup> The Board of Elementary and Secondary Education (BESE) creates policies governing state public education, which are published in "bulletins" and become part of the Louisiana Administrative Code.

<sup>4</sup> Based on 1<sup>st</sup> quarter enrollment counts for academic year 2012-13.

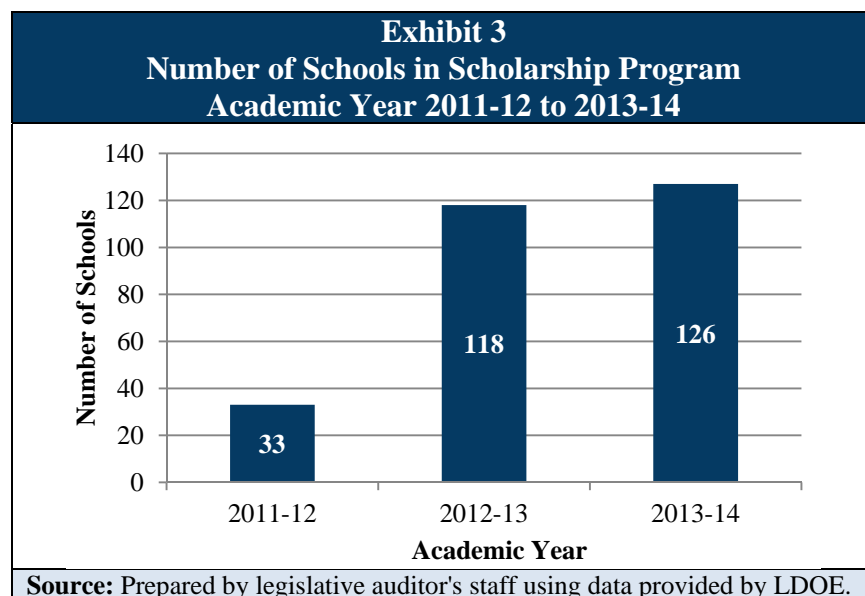
More than half of the Scholarship students were enrolled in grades K-2 during academic year 2012-13. Exhibit 2 shows a breakdown of students by grade level.



**School participation increased by 258% from 33 schools in two school districts during academic year 2011-12 to 118 schools in 31 school districts during academic year 2012-13. School participation increased by another 7% (eight schools) in academic year 2013-14.**

In academic year 2011-12, 33 schools in Orleans and Jefferson school districts participated in the Scholarship Program. In academic year 2012-13, the number of participating schools increased 258% to 118<sup>5</sup> schools in 31 school districts. In academic year 2013-14, the number of schools increased by another 7%, or eight schools for a total of 126 participating schools. Overall, school participation increased by a total of 282%, or 93 schools, during the first two years of program expansion. Exhibit 3 shows the number of schools participating in the Scholarship Program from academic year 2011-12 to academic year 2013-14. Appendix C outlines the criteria for schools to participate in the Scholarship Program. In addition, Appendix D lists all participating schools for academic year 2012-13 by school district.

<sup>5</sup> One school, Steps to Success Learning Center, was only open during the first quarter of academic year 2012-13 because it closed as a result of Hurricane Isaac.



**State law requires public schools that participate in the Scholarship Program to have a letter grade of “A” or “B.” However, there are no legal requirements in place to ensure nonpublic schools that participate in the program are academically acceptable.**

State law<sup>6</sup> requires public schools that participate in the Scholarship Program to have a letter grade of “A” or “B” indicating the school is academically acceptable by measuring student achievement and student success.<sup>7</sup> However, neither state law nor Bulletin 133 has an equivalent measure to determine if nonpublic schools are academically acceptable. Of the 118 schools that participated in the Scholarship Program during academic year 2012-13, one (0.8%) was a public school and 117 (99.2%) were nonpublic schools. Currently, state law<sup>8</sup> only requires participating nonpublic schools to be approved by BESE and be in compliance with *Brumfield vs. Dodd*.<sup>9</sup> Based on our review, LDOE ensured that participating schools met these two requirements in academic year 2012-13. In addition, state law<sup>10</sup> requires all nonpublic schools participating in the Scholarship Program to demonstrate a sustained curriculum of quality at least equal to that of public schools. Schools demonstrate this quality through the BESE approval process which requires each school to submit data to LDOE in their Nonpublic Annual School reports.<sup>11</sup>

<sup>6</sup> R.S. 17:4021(B)

<sup>7</sup> Based upon school performance scores

<sup>8</sup> R.S. 17:4021(A)

<sup>9</sup> Nonpublic schools that seek to receive state and federal funds must comply with the non-discrimination requirements of the *Brumfield vs. Dodd* court order, including properly publishing a policy of racial non-discrimination.

<sup>10</sup> R.S. 17:11

<sup>11</sup> Nonpublic Annual School reports consist of 13 questions designed to verify a school’s compliance with policies set by BESE in areas such as class size, educational programs, and educational requirements of principals and instructional staff.

However, these reports do not contain measures of student achievement and student success. The accountability system for nonpublic schools participating in the Scholarship Program is discussed in Section 2 of this report.

**Matter for Legislative Consideration:** The legislature may wish to consider revising state law to include the requirement that nonpublic schools seeking to participate in the Scholarship Program are academically acceptable.

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### **LDOE’s review process lacks formal criteria to ensure that schools have both the academic and physical capacity to serve the number of Scholarship students they requested.**

Neither state law nor Bulletin 133 contains formal criteria for determining whether a school requesting to participate in the Scholarship Program has both the academic and physical capacity to serve the number of students it requests. According to LDOE, it relied on information it already had such as Orleans Scholarship Program assessment data, and data from the Nonpublic School Approval Process and Nonpublic School Early Childhood Development (NSECD)<sup>12</sup> review process in order to determine if a school had the capacity to serve students. When the department did not believe it had enough information to make a determination, it conducted an in-person site visit to collect additional information. The site visit specific to the Scholarship Program consisted of a “Scholarship Visit Questionnaire” completed by LDOE staff regarding the impact that Scholarship students would have on class size, the need for renovations and curriculum changes, as well as how the funding from the program would be used. However, the extent of procedures for the site visits conducted for academic year 2012-13 were, according to LDOE, at the “discretion of the observer” and were a “common sense evaluation” rather than an evaluation consisting of defined measures and established criteria.

Without formal criteria for evaluating both the academic and physical capacity of a school, LDOE cannot determine whether participating schools can effectively serve the number of Scholarship students they request. Such criteria will become even more important in the future should the program continue to expand. As stated earlier in the report, student participation increased by 269% from 1,832 students during academic year 2011-12 to 6,769 students during academic year 2013-14. In addition, Scholarship student enrollment made up more than half of the population at 18 schools during academic year 2012-13.

**Recommendation 1:** LDOE should develop formal criteria for determining whether participating schools have both the academic and physical capacity to serve the number of Scholarship students they request. Once the criteria for determining school capacity are established, LDOE should incorporate these criteria into its capacity review process.

**Summary of Management’s Response:** LDOE agrees with this recommendation. See Appendix A for LDOE’s full response.

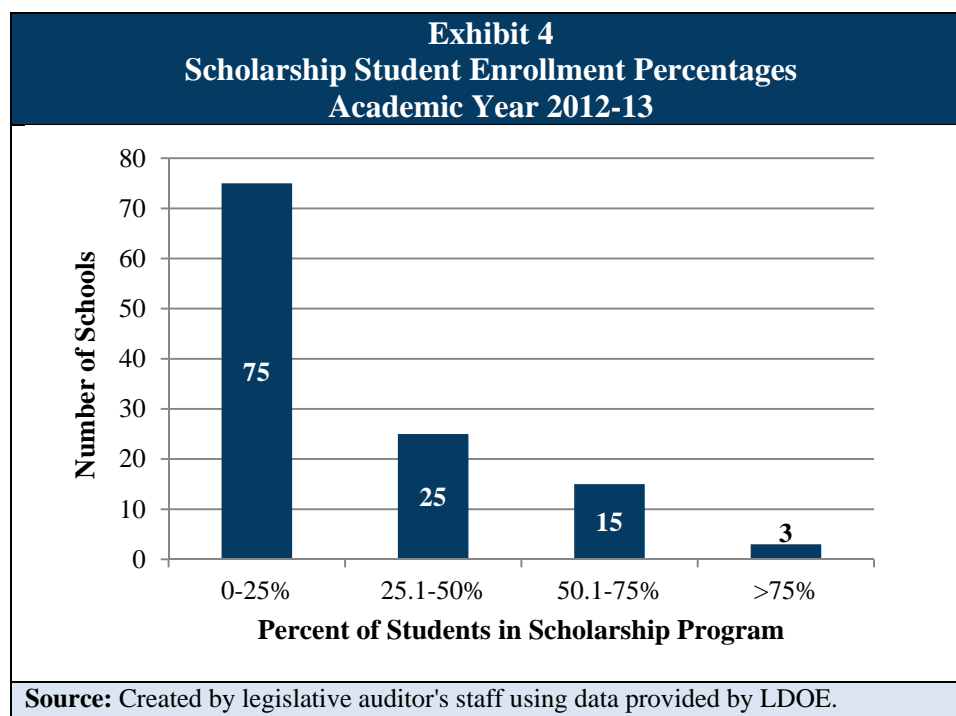
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<sup>12</sup> The NSECD program, administered by LDOE, reimburses participating nonpublic schools for providing four year old children with pre-kindergarten classes and before and after school enrichment activities.



**During academic year 2012-13, the number of Scholarship students in participating schools ranged from one to 336. The enrollment percentages at participating schools ranged from 0.1% to 86.8%.**

For nonpublic schools that are BESE approved for less than two years, state law<sup>13</sup> and Bulletin 133 Section 301(B)(1)(a) restrict the number of Scholarship students these schools are allowed to enroll to no more than 20% of their total enrollment. In academic year 2012-13, four of the 118 participating schools had been BESE approved for less than two years and Scholarship student enrollment was within the 20% criteria. However, there are no restrictions in state law or Bulletin 133 on the number of Scholarship students that can be enrolled by schools that have been BESE approved for more than two years; therefore, the remaining 114 schools were allowed to enroll as many Scholarship students as LDOE approved. As a result, during academic year 2012-13, the number of Scholarship students in all participating schools ranged from a low of one to a high of 336. The enrollment percentages of Scholarship students at these schools ranged from a low of 0.1% to a high of 86.8%. Exhibit 4 shows the enrollment percentages of Scholarship students in participating schools during academic year 2012-13.



The 43 schools in Exhibit 4 with Scholarship enrollment percentages greater than 25% enrolled 3,881 (78%) of the 4,964 students participating in the program during academic year 2012-13. In addition, Scholarship student enrollment made up more than half of the population at 18 schools. Of these 18 schools, 14 participated in the program during previous years. The remaining four schools were new to the program for academic year 2012-13 but had been BESE

<sup>13</sup> R.S. 17:4021(A)(3)

approved for at least two years; therefore, these schools were allowed to enroll as many Scholarship students as LDOE approved. Exhibit 5 shows a breakdown of the percent of Scholarship students in these schools. Appendix D shows the percent of Scholarship students for all participating schools.

<b>Exhibit 5 Participating Schools with Over 50% Scholarship Enrollment Academic Year 2012-13</b>					
#	School Name	School District	Scholarship Students Enrolled**	Total 2012-13 Student Enrollment	Percent Students in Scholarship Program
1	Good Shepherd Nativity Mission School*	Orleans Parish	66	76	86.8%
2	St. Alphonsus School*	Orleans Parish	196	250	78.4%
3	Greater Mt. Olive Christian Academy	East Baton Rouge Parish	34	44	77.3%
4	Light City Christian Academy*	Orleans Parish	55	74	74.3%
5	Angles Academy	East Baton Rouge Parish	47	64	73.4%
6	St. Leo the Great School*	Orleans Parish	165	232	71.1%
7	Life of Christ Christian Academy/Alternative*	Orleans Parish	64	90	71.1%
8	Conquering Word Christian Academy Eastbank*	Orleans Parish	17	25	68.0%
9	New Orleans Adventist Academy*	Orleans Parish	21	31	67.7%
10	Resurrection of Our Lord School*	Orleans Parish	336	503	66.8%
11	Cathedral Academy (St. Louis Cathedral)*	Orleans Parish	104	160	65.0%
12	St. Benedict the Moor*	Orleans Parish	53	84	63.1%
13	Faith Christian Academy*	Jefferson Parish	53	85	62.4%
14	St. Joan of Arc School*	Orleans Parish	155	268	57.8%
15	St. Peter Claver School*	Orleans Parish	162	298	54.4%
16	Bishop McManus School*	Orleans Parish	109	206	52.9%
17	Louisiana New School Academy	East Baton Rouge Parish	37	72	51.4%
18	Hosanna Christian Academy	East Baton Rouge Parish	284	567	50.1%
*Indicates schools that participated in the Scholarship Program before academic year 2012-13.					
**Based on the first quarter enrollment counts.					
<b>Source:</b> Created by legislative auditor's staff using data provided by LDOE.					

## Section 2: Program Accountability

State law requires LDOE to create an accountability system for the Scholarship Program.<sup>14</sup> To comply with this, LDOE developed and BESE approved Bulletin 133 Section 1305, which outlines the Scholarship Program accountability system based on the standardized tests taken by Scholarship students. This section of the report provides information on the accountability system for the Scholarship Program.

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### **A Scholarship Cohort Index will be used to measure academic performance of participating schools.**

LDOE's accountability system for public schools uses school performance scores to measure student achievement and student success. According to Bulletin 133 Section 1305, starting with academic year 2012-13, all schools participating in the Scholarship Program will receive a Scholarship Cohort Index which will be calculated "substantially similar" to the school performance scores. This index will be used to measure the academic performance of schools participating in the Scholarship Program. However, to receive the index, schools must have 40+ Scholarship students in tested grades (3-12) and/or an average of 10+ Scholarship students per K-12 grade in the school. If after two years in the program a school shows poor academic performance, as evidenced by a Scholarship Cohort Index of below 50 out of 150, the school will not be allowed to enroll new Scholarship students. Currently, a public school receiving a school performance score below 50 would be graded an "F."

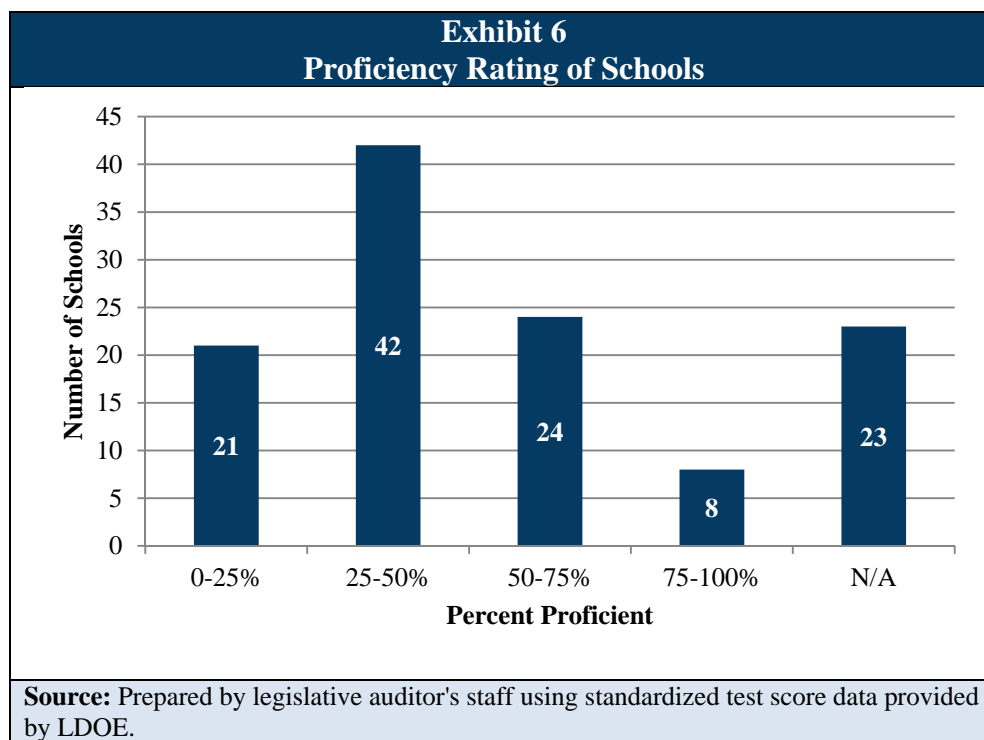
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### **Overall, the proficiency rating for the Scholarship Program is 41%. This rating is based on the percent of students who scored basic and above on standardized tests during academic year 2012-13.**

Overall, the proficiency rating for the Scholarship Program is 41% based on the percent of students who scored basic and above on LEAP and iLEAP tests (grades 3-8) and good or excellent on End of Course tests (grades 9-12) during academic year 2012-13. Because of the grade level configurations of participating schools, only 95 (81%) of the 118 schools had test data available for academic year 2012-13. Exhibit 6 shows the number of schools categorized by their proficiency rating. The 23 schools defined as "N/A" had no state standardized test data because they only enrolled Scholarship students in kindergarten through 2<sup>nd</sup> grade. State standardized testing does not begin until 3<sup>rd</sup> grade. Appendix E shows the proficiency rating for each participating school during academic year 2012-13.

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<sup>14</sup> R.S. 17:4015(9)



**The proficiency rating of the 33 schools that participated in the Scholarship Program for at least two years is 41.8% based on standardized tests during academic year 2012-13. LDOE restricted admission for new Scholarship students at seven (21%) of these 33 for academic year 2013-2014 based on poor academic performance.**

Since the Scholarship Cohort Index had not yet been calculated, LDOE decided that it would restrict the number of new Scholarship students a school could accept for academic year 2013-14 if the school had participated in the program for at least two years and had a proficiency rating of less than 25% during the 2012-13 academic year. The school was allowed to keep continuing Scholarship students. However, these students were allowed to transfer to another participating school. Of the 118 participating schools in academic year 2012-13, 33 had participated in the Scholarship Program for at least two years and had an overall proficiency rating of 41.8%. According to LDOE, five (15%) of the 33 schools were not allowed to accept new Scholarship students for academic year 2013-14 because their proficiency ratings were below 25%. In addition, LDOE restricted the number of new Scholarship students two (6%) schools were allowed to accept. These seven schools had a total of 354 Scholarship students enrolled in academic year 2012-13. Exhibit 7 lists the seven schools along with the number of Scholarship students and the proficiency rating.

<b>Exhibit 7</b>			
<b>Summary of Information on Low Performing Schools Not Allowed to Enroll New Scholarship Students Academic Year 2012-2013</b>			
<b>School</b>	<b>First Year Participating</b>	<b>Number of Scholarship Students*</b>	<b>Proficiency Rating</b>
Bishop McManus School	2009-10	100	20%
Conquering Word Christian Academy	2008-09	12	<25%**
Conquering Word Christian Academy Eastbank	2010-11	15	12%
Faith Christian Academy	2008-09	54	21%
Holy Rosary Academy (C)	2008-09	38	18%
Life of Christ Christian Academy/Alternative	2008-09	58	24%
The Upperroom Bible Church Academy	2008-09	77	21%
<b>Total</b>		<b>354</b>	<b>19%</b>
*Quarter 4 enrollment is the number of students who were enrolled during the time testing took place. ** This school had less than 10 enrolled Scholarship students in the grades that have state tests (grades 3-12) and therefore cannot have their proficiency rating published because of privacy rights and FERPA. <b>Source:</b> Prepared by legislative auditor's staff using data provided by LDOE.			

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### **LDOE has not set standards or measures in the accountability system for removing a participating school from the program for academic performance.**

According to Bulletin 133 Section 1305 (E)(3), if at any time LDOE determines that a school has “demonstrated gross or persistent lack of basic academic competence,” the school may incur penalties including ineligibility to participate in the Scholarship Program or ineligibility to accept new students. However, Bulletin 133 does not define “gross or persistent lack of basic academic competence” nor does it define the criteria by which to determine when a school should be deemed ineligible to participate in the program or to accept new students. Without specific criteria, LDOE cannot ensure it is holding schools accountable for their academic performance and treating schools consistently.

**Recommendation 2:** LDOE should develop internal procedures with more specific criteria for removing a participating school from the program based on academic performance.

**Summary of Management’s Response:** LDOE disagrees with this recommendation. According to LDOE, in 2012-13, the Department prohibited seven schools from accepting new students due to poor academic performance. In addition, Bulletin 133 gives the Superintendent the discretion necessary to determine whether a participating school has demonstrated gross or persistent lack of basic academic competence and provide the appropriate consequences. The Superintendent and the Department need this flexibility to fulfill their commitments to students. See Appendix A for LDOE’s full response.

**LLA Additional Comments:** While LDOE has sanctioned some participating schools by restricting their ability to accept new students in 2013-14, there are no specific criteria in place for completely removing a participating school from the Scholarship Program based on poor academic performance. Specific criteria would help LDOE ensure it is holding schools accountable for their performance and treating schools consistently. Such criteria would not interfere with the Superintendent's or the Department's flexibility to fulfill their commitments to students. In addition, LDOE already has this type of criteria in place for public schools and charter schools. Public schools that are academically unacceptable are subject to take over by the Recovery School District. Charter schools are subject to not having their charters renewed if they do not meet specific academic performance standards.

## Section 3: Program Cost and Funding

Funding for the Scholarship Program is used to pay the tuition and allowable fees for Scholarship students attending participating nonpublic schools. According to Bulletin 133 Section 1301, Financial Practice, nonpublic schools are required to use this money for educational purposes<sup>15</sup> and the tuition cannot be higher than the amount of tuition charged to non-scholarship students at these schools. In addition, nonpublic schools can only receive funding for students that meet the eligibility requirements to participate in the program. Schools that offer special education services are allowed to charge a higher tuition amount for special education Scholarship students.

Each participating school during academic year 2012-13 was independently reviewed by either Postlethwaite & Netterville or Provost, Salter, Harper, Alford, LLC (independent auditors) using Agreed-Upon Procedures provided by LDOE. In addition, the Legislative Auditor's Recovery Assistance Services section has issued FEMA compliance audits on two schools (Conquering Word Christian Academy and Light City Christian Academy) participating in the Scholarship Program.<sup>16</sup> This section of the report provides information on the funding of the Scholarship Program during academic years 2011-12 through 2013-14 and summarizes the results of the independent reviews conducted during academic year 2012-13.<sup>17</sup>

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**Scholarship Program payments increased 170% from \$8.9 million in fiscal year 2012 to \$24.2 million in fiscal year 2013. Total payments received by participating schools during fiscal year 2012-13 ranged from \$1,075 to approximately \$1.7 million.**

In fiscal year 2011-12, schools received a total of \$8.9 million in Scholarship Program payments. In fiscal year 2012-13, total payments increased 170% to \$24.2 million. Total payments received by participating schools during fiscal year 2012-13 ranged from a low of \$1,075 for a school with one Scholarship student to a high of \$1,707,400 for a school with 318 students. The average payment amount received by participating schools during 2012-13 was about \$205,000. During the 2013 Regular Session, the legislature included \$44.6 million in funding for the Scholarship Program in HB1 (Act 14).<sup>18</sup> Exhibit 8 shows the increase in

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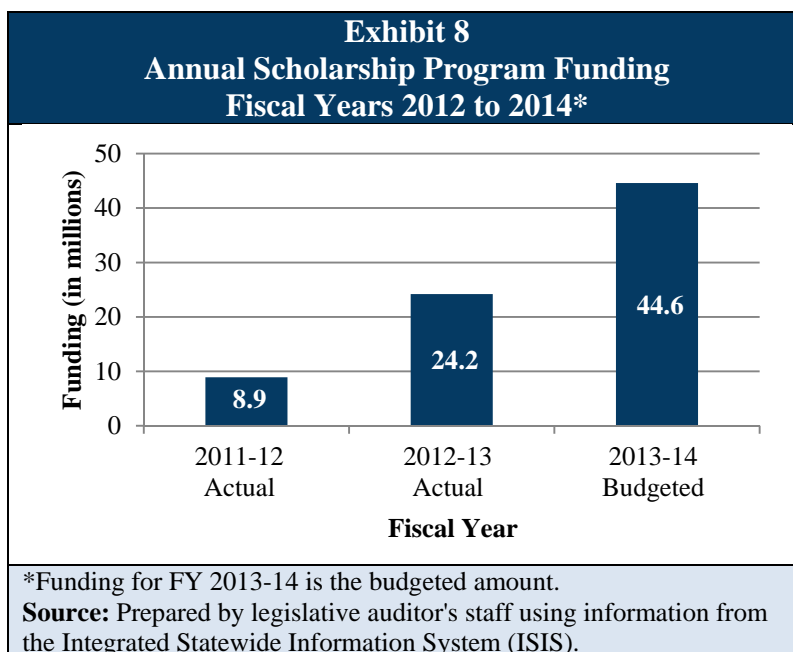
<sup>15</sup> Educational purposes as defined by the most recently approved MFP formula.

<sup>16</sup> The report on Conquering Word Christian Academy can be found at [http://app1.la.state.la.us/PublicReports.nsf/294F8958F37100B4862579DB007565A7/\\$FILE/000292A5.pdf](http://app1.la.state.la.us/PublicReports.nsf/294F8958F37100B4862579DB007565A7/$FILE/000292A5.pdf). The report on Light City Christian Academy can be found at [http://app1.la.state.la.us/PublicReports.nsf/3E36CB4A11D11DE986257C1400508FB7/\\$FILE/00035F6A.pdf](http://app1.la.state.la.us/PublicReports.nsf/3E36CB4A11D11DE986257C1400508FB7/$FILE/00035F6A.pdf).

<sup>17</sup> The full results of the independent reviews, which became available to auditors and the public on June 28, 2013, can be found on LDOE's website at <http://www.louisianabelieves.com/newsroom/news-releases/2013/06/28/departments-releases-louisiana-scholarship-program-audit>.

<sup>18</sup> The \$44.6 million state General Fund provides funding for special schools, Scholarship for Educational Excellence Program (SSEEP), educational programs authorized by law and education initiatives that reside outside of the Minimum Foundation Program budget unit.

Scholarship Program funding from fiscal year 2012 to fiscal year 2014. Appendix D contains a list of the participating schools by parish and the total payments made to them during fiscal year 2013.



### **Independent auditors found that LDOE overpaid or underpaid 48 (41%) of the 118 participating schools in academic year 2012-13.**

Independent auditors found that 48<sup>19</sup> (41%) of the 118 participating schools in academic year 2012-13 either overcharged or undercharged LDOE for tuition payments. Specifically, the independent auditors found the following:

- **Thirty-five (30%) of the 118 schools overcharged tuition for Scholarship students. The amount overcharged to LDOE for tuition payments ranged from a low of \$5 per student to a high of \$5,566 per student.**
  - According to Bulletin 133,<sup>20</sup> tuition and fees for Scholarship students may not be higher than those charged to non-scholarship students. The independent auditors found that these 35 schools charged LDOE more tuition for Scholarship students than non-scholarship students. Independent auditors reported their largest finding at New Living Word School in Lincoln Parish where the school overcharged LDOE \$395,520 in tuition through the 3<sup>rd</sup> quarter, which resulted in LDOE removing the school from the Scholarship Program.

<sup>19</sup> Some schools had multiple findings.

<sup>20</sup> Bulletin 133 Section 301(B)(1)(d)(iii)



- **Five (4%) of the 118 schools were paid tuition for ineligible Scholarship students whose family’s income exceeded the limits allowed for participation in the program or were paid tuition for students not attending the school.**
  - In addition, four (3%) schools could not provide sufficient documentation for the auditors to determine student eligibility. See Appendix C for the list of eligibility criteria for Scholarship students.
  
- **Ten (8%) of the 118 schools either could not provide or had incorrect residency/enrollment information for Scholarship students. This resulted in seven schools potentially being overpaid and three schools being underpaid tuition for these students.**
  - According to Bulletin 133 Section 501(B), scholarship amounts are to be based on the lesser of the MFP amount, which is based on the student’s residence or the actual cost of school tuition plus incidental or supplementary fees that are charged to non-scholarship students enrolled in such school.
  
- **Three (50%) of the six schools that offered special education services had either excess charges for special education students or could not provide documentation of services provided to special education students.**
  - State law<sup>21</sup> allows schools that offer special education services to charge a higher tuition for these students. However, without proper documentation, the independent auditors could not verify that services were provided to the special education students.

Based on the findings from the independent auditors, for academic year 2013-14, LDOE has required participating schools to fill out and sign an Approved 2013-14 Tuition and Fees form, which includes the approved tuition and fee amounts and a statement certifying that the school is charging tuition and fees in accordance with all applicable laws and policy. In addition, LDOE conducted a webinar for participating schools that outlines how the school staff should prepare for the annual financial audits.

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<sup>21</sup> R.S. 17:4016(B)(2)

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**Independent auditors were unable to perform all procedures related to the use of funding for 115 (97%) of the 118 schools because these schools did not separately account for the Scholarship funds.**

According to Bulletin 133 Section 1301, Scholarship funds shall be used for educational purposes as defined in the Minimum Foundation Program (MFP) formula. The MFP formula defines educational purposes as the expenditures related to operational and instructional activities which include instructional programs, administration, operations and maintenance, and facility acquisition and construction services. State law<sup>22</sup> requires participating schools to submit independent financial audits to LDOE, which LDOE then uses to determine if Scholarship funds are used in accordance with Bulletin 133. According to state law,<sup>23</sup> LDOE shall “place any participating school that fails to comply with the audit provisions pursuant to R.S. 17:4022(3) on probation for a period of one year during which such school shall not be permitted to enroll additional scholarship recipients.”

During their academic year 2012-13 financial reviews, independent auditors were unable to perform all procedures to determine if funds were used for educational purposes for 115 (97%) of the 118 schools because the majority of these schools did not separately account for the Scholarship funds. Other reasons included schools not providing information on their budgets or expenditures, having separate checking accounts but recording revenues only, or not accounting for transactions. Without separate accounting for Scholarship funds, the independent auditors were unable to test whether schools managed \$23.9 million (99%) of Scholarship Program funds using adequate accounting controls and whether the expenditures were for educational purposes. Two of the participating schools that we visited explained that it would be difficult to account for the Scholarship student expenses separately because many of the resources such as teachers and facilities are used by both non-scholarship and Scholarship students.

Based on the findings from the independent auditors, LDOE has provided guidance to the participating schools on appropriate ways they could separately account for the Scholarship funds for academic year 2013-14. The guidance outlines two options for schools: (1) use of a separate bank account and (2) use of unique coding in the accounting system. According to LDOE, both methods would allow the independent auditors to perform the procedure to determine if funds were used for educational purposes and if the funds were managed using adequate accounting controls.

**Recommendation 3:** LDOE should mandate that participating schools separately account for their Scholarship funds and place schools on probation in accordance with state law when they fail to comply with audit provisions.

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<sup>22</sup> 17:4022(3)

<sup>23</sup> 17:4015(8)(a)

**Summary of Management's Response:** LDOE partially agrees with this recommendation. According to LDOE, each participating school is legally obligated to maintain compliance with the audit provisions set forth in R.S. 17:4022(3). While the law does not mandate that schools separately account for scholarship funds, in 2013-14 the Department required schools to separately account for these funds either through the use of a separate bank account or through segregated accounting within the schools' accounting systems. If schools fail to comply, the Department will address the matter within the confines of the law and policy bulletin. See Appendix A for LDOE's full response.

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### **The source of funding for the Scholarship Program changed from fiscal year 2011-12 through 2013-14.**

Before the statewide expansion of the program during academic year 2012-13, funds for the Scholarship Program were appropriated out of the state General Fund. When the program was expanded statewide, the Scholarship Program was funded through the MFP. However, in May 2013, the Louisiana Supreme Court ruled that MFP funds could not be used for the Scholarship Program. Because of this ruling, the legislature passed Act 54 during the 2013 Regular Legislative Session. This Act authorized the commissioner of administration to adjust the MFP finances by reducing the appropriation out of the state General Fund by \$21,879,431 and reversing the funding for the 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> quarters Scholarship Program payments from the MFP. Since the 4<sup>th</sup> quarter payment was not scheduled to be paid until after the Supreme Court ruling, this funding came directly from the state General Fund. During the 2013 Regular Session, the legislature included \$44.6 million in funding for the Scholarship Program in HB1 (Act 14).<sup>24</sup> As a result, the funding for the Scholarship Program during fiscal year 2014 will come directly from the state General Fund. The amount expended on the program will depend on the number of students who participate in the program and the tuition amounts of the scholarships awarded.

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<sup>24</sup> The \$44.6 million state General Fund provides funding for special schools, Scholarship for Educational Excellence Program (SSEEP), educational programs authorized by law and education initiatives that reside outside of the MFP budget unit.

## **APPENDIX A: MANAGEMENT'S RESPONSE**



# LOUISIANA DEPARTMENT OF EDUCATION

December 4, 2013

Mr. Daryl Purpera, CPA, CFE  
Legislative Auditor  
1600 North Third Street  
Post Office Box 94397  
Baton Rouge, LA 70804 - 9397

Dear Mr. Purpera,

I would like to thank you and your staff for providing recommendations to ensure the Department continues to successfully implement the Student Scholarships for the Educational Excellence Program.

We appreciate your feedback and the opportunity to share our responses, which are attached.

Sincerely,

John White  
State Superintendent of Education



# LOUISIANA DEPARTMENT OF EDUCATION

## LLA Performance Audit: Student Scholarships for Educational Excellence Program

4 December 2013

*Recommendation 1: LDOE should develop formal criteria for determining whether participating schools have both the academic and physical capacity to serve the number of scholarship students they request. Once the criteria for determining school capacity are established, LDOE should incorporate these criteria into its capacity review process.*

- **The Department agrees with this recommendation.**

- Per Bulletin 133, when schools request to increase their scholarship program enrollment by 50 or more new students or 125 percent of total enrollment, the Department must review parent demand and the organization's demonstrated capacity to effectively serve students. In the year audited, 54 of 118 participating schools made such requests and received such reviews.
- While we are confident that our past process satisfied all requirements in Bulletin 133, we are committed to continuously increasing the efficiency and rigor of the school capacity review process.
- Academic performance will remain the primary factor used to determine new seat allotments.

*Recommendation 2: LDOE should develop internal procedures with more specific criteria for removing a participating school from the program based on academic performance.*

- **The Department disagrees with this recommendation.**

- In 2012-13, the Department prohibited seven schools from accepting new students due to poor academic performance. In doing so, we utilized specific, quantitative criteria as follows: participation in the program for at least two years, at least 10 tested students, and proficiency ratings of less than 25 percent.
- In promulgating Bulletin 133, BESE gave the Superintendent the discretion necessary to determine whether a participating school has demonstrated gross or persistent lack of basic academic competence and provide the appropriate consequences. The Superintendent and the Department need this flexibility to fulfill their commitments to students.
- The Louisiana Scholarship Program leads the nation in rigorous accountability standards. We are committed to enforcing these accountability measures to ensure the Scholarship Program provides high quality options for Louisiana's families.

*Recommendation 3: LDOE should mandate that participating schools separately account for their scholarship funds and place schools on probation in accordance with state law when they fail to comply with the audit provisions.*

- **The Department partially agrees with this recommendation.**

- Each participating school is legally obligated to maintain compliance with all program and fiscal requirements. This includes compliance with the audit provisions set forth in R.S. 17:4022(3).
- While the law does not mandate that schools separately account for scholarship funds, in 2013-14, the Department has required participating schools to separately account for scholarship funds either through the use of a separate bank account for scholarship funds or segregated accounting within the schools' accounting systems.
- If schools fail to comply with the audit provisions as set forth in R.S. 17:4022(3), we will address the matter within the confines of the law and policy bulletin.

Louisiana Believes

A.2



Louisiana Legislative Auditor  
Performance Audit Services

Checklist for Audit Recommendations

**Instructions to Audited Agency:** Please check the appropriate box below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

RECOMMENDATIONS	AGREE	DISAGREE
<p><b>Recommendation 1:</b> LDOE should develop formal criteria for determining whether participating schools have both the academic and physical capacity to serve the number of Scholarship students they request. Once the criteria for determining school capacity are established, LDOE should incorporate these criteria into its capacity review process.</p>	X	
<p><b>Recommendation 2:</b> LDOE should develop internal procedures with more specific criteria for removing a participating school from the program based on academic performance.</p>		X
<p><b>Recommendation 3:</b> LDOE should mandate that participating schools separately account for their Scholarship funds and place schools on probation in accordance with state law when they fail to comply with audit provisions.</p>	X*	

\*LDOE partially agrees with Recommendation 3.

## APPENDIX B: SCOPE AND METHODOLOGY

Louisiana Revised Statute 25:513(D)(4) directs the Louisiana Legislative Auditor to conduct performance audits, program evaluations, and other studies to enable the legislature and its committees to evaluate the efficiency, effectiveness, and operation of state programs and activities. Our audit focused on the expansion, implementation, funding, and accountability system for the Student Scholarships for Educational Excellence Program from academic year 2011-12 to academic year 2013-14.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. To answer the audit objectives, we reviewed internal controls relevant to the audit objectives and performed the following audit steps:

- Researched Louisiana Revised Statutes, Administrative Code, and agency documents to determine program purpose, eligibility requirements, and program changes.
- Interviewed LDOE personnel to obtain necessary information relative to the audit objective.
- Documented LDOE's process of determining eligibility of schools and students to participate in the program.
- Obtained the number of participating schools and the number of scholarships available at each school for academic years 2011-12 to 2013-14.
- Obtained and researched the funding (actual and budgeted) for the program for fiscal years 2011-12 to 2013-14.
- Documented the expansion of the program from academic year 2011-12 to academic year 2013-14.
- Analyzed the scholarship database to review the scholarship awarding process.
- Reviewed the results of the independent CPA reviews conducted based on LDOE's agreed-upon procedures of participating schools and summarized the results based on issues identified.
- Visited participating nonpublic schools to tour the facilities and to discuss how the Scholarship Program was implemented at schools. This included discussing the application process, enrolling students, tuition payments, testing, and the independent audits.



## APPENDIX C: CRITERIA FOR SCHOOL AND STUDENT PARTICIPATION

**Student Eligibility Criteria.** To be eligible for the Scholarship Program, a student must meet the following criteria:

- Been enrolled in a C, D or F public school on October 1 and February 1 during the preceding school year, unless a student is entering kindergarten for the first time; and
- Be a resident of Louisiana and meet income eligibility requirements (family income in the prior year cannot exceed 250% of the federal poverty guidelines);
- Or, be a continuing student who was awarded a scholarship in the previous year.

**School Eligibility Criteria.** To be eligible to participate in the Scholarship Program, nonpublic schools must meet the following criteria:

- Be approved, provisionally approved, or probationally approved by the state Board of Elementary and Secondary Education pursuant to Louisiana Revised Statute 17:11.<sup>25</sup>
- Schools approved by BESE for less than two years cannot have Scholarship students that exceed 20 percent of such school's total enrollment.
- Comply with the criteria set forth in *Brumfield, et al. v. Dodd et al.* 425 F. Supp. 528.<sup>26</sup>
- Submit a Notice of Intent including the number of scholarships offered, if the school elected to offer special education students, and the maximum tuition and fee amounts to be charged for scholarships.
- Public schools are also allowed to participate in the program as long as they are graded an "A" or "B" based on school performance scores.

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<sup>25</sup> This approval is for any nonpublic school in Louisiana that seeks to benefit from state and federal funds, regardless of if they intend to participate in the Scholarship Program.

<sup>26</sup> Nonpublic schools that seek to receive state and federal funds must comply with the non-discrimination requirements of the *Brumfield vs. Dodd* court order, including properly publishing a policy of racial non-discrimination.

## APPENDIX D: ACADEMIC YEAR 2012-13 PARTICIPATING SCHOOLS

Number	Site Code	School Name	Scholarship Students Enrolled (Quarter 1)*	Total Student Enrollment 2012-13	Percent Students in Scholarship Program*	Total Scholarship Payment (FY2012-13)
<b>Ascension Parish</b>						
1	933002	Ascension Christian High School	<10	167	N/A	\$31,255.00
2	502001	Ascension Diocesan Regional School	44	525	8.4%	180,723.50
3	933001	Faith Academy	20	290	6.9%	84,665.25
	<b>Total Ascension Parish</b>					<b>\$296,643.75</b>
<b>Assumption Parish</b>						
4	502018	St. Elizabeth School	<10	228	N/A	\$40,545.00
	<b>Total Assumption Parish</b>					<b>\$40,545.00</b>
<b>Caddo Parish</b>						
5	718001	Dreamkeepers Academy	<10	116	N/A	\$9,675.00
6	719001	Evangel Christian Academy	76	866	8.8%	404,605.00
7	500020	St. Joseph School	<10	488	N/A	44,397.50
	<b>Total Caddo Parish</b>					<b>\$458,677.50</b>
<b>Calcasieu Parish</b>						
8	505006	Our Lady's School	<10	205	N/A	\$39,872.00
9	505011	St. Theodore's Holy Family Catholic School	14	141	9.9%	59,085.00
	<b>Total Calcasieu Parish</b>					<b>\$98,957.00</b>
<b>Caldwell Parish</b>						
10	656001	Old Bethel Christian Academy	16	130	12.3%	\$49,500.00
	<b>Total Caldwell Parish</b>		<b>16</b>	<b>130</b>		<b>\$49,500.00</b>
<b>Central Community</b>						
11	502016	St. Alphonsus School	<10	439	N/A	\$9,860.50
	<b>Total Central Community</b>					<b>\$9,860.50</b>
<b>City of Bogalusa</b>						
12	506002	Annunciation School	<10	159	N/A	\$30,421.95
	<b>Total City of Bogalusa</b>					<b>\$30,421.95</b>
<b>City of Monroe</b>						
13	500008	Our Lady of Fatima School	40	142	28.2%	\$167,212.50
14	905001	Quest School	<10	49	N/A	43,500.00
15	500010	St. Frederick High School	11	260	4.2%	57,492.00
	<b>Total City of Monroe</b>					<b>\$268,204.50</b>

Number	Site Code	School Name	Scholarship Students Enrolled (Quarter 1)*	Total Student Enrollment 2012-13	Percent Students in Scholarship Program*	Total Scholarship Payment (FY2012-13)
<b>East Baton Rouge Parish</b>						
16	674001	Angles Academy	47	64	73.4%	\$256,756.25
17	729001	Gardere Community Christian School	<10	31	N/A	16,400.00
18	705001	Greater Baton Rouge Hope Academy	<10	115	N/A	61,062.50
19	584001	Greater Mt. Olive Christian Academy	34	44	77.3%	129,000.00
20	702001	Hosanna Christian Academy	284	567	50.1%	1,423,736.00
21	722001	Jehovah-Jireh Christian Academy	36	116	31.0%	193,804.01
22	898001	Louisiana New School Academy	37	72	51.4%	176,207.88
23	502009	Our Lady of Mercy School	<10	793	N/A	28,733.75
24	502012	Redemptorist Diocesan Regional High School	15	202	7.4%	90,919.45
25	502041	Redemptorist Diocesan Regional Junior HS	35	123	28.5%	241,533.21
26	502021	Redemptorist Elementary School	83	233	35.6%	376,343.55
27	988001	Riverdale Christian Academy	18	98	18.4%	74,725.00
28	502019	St. Francis Xavier School	80	171	46.8%	295,335.00
29	502031	St. Louis King of France School	30	220	13.6%	154,935.00
30	502036	St. Michael the Archangel Diocesan Regional HS	<10	742	N/A	14,922.00
31	692003	The Dunham School	<10	794	N/A	28,513.34
<b>Total East Baton Rouge Parish</b>						<b>\$3,562,926.94</b>
<b>Franklin Parish</b>						
32	579001	Family Community Christian School	48	498	9.6%	\$134,880.50
<b>Total Franklin Parish</b>						<b>\$134,880.50</b>
<b>Iberville Parish</b>						
33	502023	St. John Elementary School	18	278	6.5%	\$96,595.75
34	502024	St. John High School	<10	210	N/A	23,564.00
<b>Total Iberville Parish</b>						<b>\$120,159.75</b>
<b>Jefferson Parish</b>						
35	889001	Community Day School	<10	38	N/A	\$30,282.52
36	522001	Conquering Word Christian Academy**	13	75	17.3%	94,750.00
37	P26001	Faith Christian Academy**	53	85	62.4%	211,810.00
38	616001	Lutheran High School	34	77	44.2%	200,951.25
39	506036	Our Lady of Divine Providence School**	19	230	8.3%	89,467.50
40	506041	Our Lady of Perpetual Help School**	90	219	41.1%	342,688.75
41	506044	Our Lady of Prompt Succor School**	140	287	48.8%	668,823.75

Number	Site Code	School Name	Scholarship Students Enrolled (Quarter 1)*	Total Student Enrollment 2012-13	Percent Students in Scholarship Program*	Total Scholarship Payment (FY2012-13)
42	572001	Ridgewood Preparatory School	<10	234	N/A	\$18,093.75
43	506054	St. Agnes School**	77	222	34.7%	345,700.00
44	506057	St. Angela Merici School**	10	399	2.5%	52,350.00
45	506059	St. Anthony School**	80	249	32.1%	334,150.00
46	506094	St. Mary Magdalen School**	<10	353	N/A	36,112.50
47	760001	Victory Christian Academy	22	196	11.2%	89,900.00
<b>Total Jefferson Parish</b>						<b>\$2,515,080.02</b>
<b>Lafayette Parish</b>						
48	582001	Gethsemane Christian Academy	45	114	39.5%	\$146,382.09
49	504007	Holy Family Catholic School	72	243	29.6%	340,453.75
50	504009	Immaculate Heart of Mary School	28	151	18.5%	120,717.50
51	667001	John Paul The Great Academy	34	181	18.8%	225,227.85
52	986001	Lafayette Christian Academy	<10	226	N/A	3,648.00
<b>Total Lafayette Parish</b>						<b>\$836,429.19</b>
<b>Lafourche Parish</b>						
53	503003	Holy Rosary School	12	285	4.2%	\$43,772.50
54	503004	Holy Savior School	<10	181	N/A	19,573.77
55	503009	St. Genevieve School	<10	481	N/A	3,839.00
56	503012	St. Joseph Elementary School	<10	654	N/A	20,950.00
57	503013	St. Mary's Nativity	27	239	11.3%	78,915.00
<b>Total Lafourche Parish</b>						<b>\$167,050.27</b>
<b>Lincoln Parish</b>						
58	664001	New Living Word School	97	207	46.9%	\$447,300.00
<b>Total Lincoln Parish</b>						<b>\$447,300.00</b>
<b>Orleans Parish</b>						
59	872001	Bishop McManus School**	109	206	52.9%	\$571,294.90
60	506088	Cathedral Academy (St. Louis Cathedral)**	104	160	65.0%	585,060.00
61	522002	Conquering Word Christian Academy Eastbank**	17	25	68.0%	121,225.00
62	994001	Ecole Bilingue de la Nouvelle-Orleans**	<10	134	N/A	59,651.45
63	506157	Good Shepherd Nativity Mission School**	66	76	86.8%	550,164.32
64	506020	Holy Ghost Elementary School**	119	280	42.5%	467,000.00
65	506014	Holy Rosary Academy**	40	93	43.0%	327,170.64
66	927001	Life of Christ Christian Academy/Alternative**	64	90	71.1%	359,887.50
67	989001	Light City Christian Academy**	55	74	74.3%	267,187.50
68	897001	New Orleans Adventist Academy**	21	31	67.7%	61,600.00

Number	Site Code	School Name	Scholarship Students Enrolled (Quarter 1)*	Total Student Enrollment 2012-13	Percent Students in Scholarship Program*	Total Scholarship Payment (FY2012-13)
69	506048	Resurrection of Our Lord School**	336	503	66.8%	\$1,468,098.75
70	506055	St. Alphonsus School**	196	250	78.4%	865,093.75
71	506056	St. Andrew the Apostle School**	21	597	3.5%	140,747.25
72	506129	St. Augustine Jr. High School (Boys)	27	344	7.8%	249,150.00
73	506159	St. Benedict the Moor**	53	84	63.1%	409,867.50
74	506071	St. Dominic School**	10	530	1.9%	61,970.00
75	506079	St. Joan of Arc School**	155	268	57.8%	726,662.50
76	626001	St. John Lutheran School**	46	115	40.0%	217,920.00
77	506087	St. Leo the Great School**	165	232	71.1%	782,048.75
78	506095	St. Mary's Academy (Girls)* *	318	683	46.6%	1,707,400.00
79	627001	St. Paul Lutheran School**	59	139	42.4%	282,656.25
80	506105	St. Peter Claver School**	162	298	54.4%	781,485.00
81	506111	St. Rita School**	65	208	31.3%	239,175.00
82	506116	St. Stephen School**	59	180	32.8%	266,571.25
83	938001	The Upperroom Bible Church Academy**	73	215	34.0%	546,708.19
<b>Total Orleans Parish</b>						<b>\$12,115,795.50</b>
<b>Ouachita Parish</b>						
84	886001	Claiborne Christian School	23	397	5.8%	\$118,648.57
85	874001	Northeast Baptist School	19	209	9.1%	54,966.16
86	706001	Prevailing Faith Christian Academy	<10	33	N/A	46,113.92
<b>Total Ouachita Parish</b>						<b>\$219,728.65</b>
<b>Pointe Coupee Parish</b>						
87	502033	Catholic Elementary School of Pointe Coupee	26	390	6.7%	\$109,997.00
88	502003	Catholic High of Pointe Coupee	<10	315	N/A	33,465.00
<b>Total Pointe Coupee Parish</b>						<b>\$143,462.00</b>
<b>Rapides Parish</b>						
89	619001	Cenla Christian Academy	27	89	30.3%	\$96,600.00
90	501003	Holy Savior Menard Central High School	14	495	2.8%	73,600.00
91	501016	St. Frances Cabrini School	51	131	38.9%	210,128.50
<b>Total Rapides Parish</b>						<b>\$380,328.50</b>
<b>St. Bernard Parish</b>						
92	506043	Our Lady of Prompt Succor School	14	370	3.8%	\$53,410.00
<b>Total St. Bernard Parish</b>						<b>\$53,410.00</b>

Number	Site Code	School Name	Scholarship Students Enrolled (Quarter 1)*	Total Student Enrollment 2012-13	Percent Students in Scholarship Program*	Total Scholarship Payment (FY2012-13)
<b>St. Charles Parish</b>						
93	727001	Boutte Christian Academy	45	249	18.1%	\$125,031.25
94	506049	Sacred Heart of Jesus School	10	141	7.1%	52,650.00
	<b>Total St. Charles Parish</b>					<b>\$177,681.25</b>
<b>St. James Parish</b>						
95	502004	St. Peter Chanel Interparochial School	<10	237	N/A	\$3,285.00
	<b>Total St. James Parish</b>					<b>\$3,285.00</b>
<b>St. John Parish</b>						
96	506007	Ascension of Our Lord School	15	260	5.8%	\$86,584.75
97	506038	Our Lady of Grace School	114	230	49.6%	402,657.00
98	506066	St. Charles Catholic High School	<10	435	N/A	53,062.50
99	506080	St. Joan of Arc School	45	505	8.9%	236,256.63
100	506104	St. Peter School	39	167	23.4%	169,097.12
101	728001	Steps to Success Learning Center****	<10	N/A	N/A	1,075.00
	<b>Total St. John Parish</b>					<b>\$948,733.00</b>
<b>St. Landry Parish</b>						
102	538001	Family Worship Christian Academy	43	139	30.9%	\$212,850.00
103	049035	Park Vista Elementary School***	20	N/A	N/A	135,105.71
	<b>Total St. Landry Parish</b>					<b>\$347,955.71</b>
<b>St. Mary Parish</b>						
104	503001	Central Catholic School	<10	210	N/A	\$44,225.00
	<b>Total St. Mary Parish</b>					<b>\$44,225.00</b>
<b>St. Tammany Parish</b>						
105	735002	Northlake Christian Elementary School	27	287	9.4%	\$215,115.00
106	735001	Northlake Christian High School	17	412	4.1%	135,673.68
107	506091	St. Margaret Mary School	<10	684	N/A	4,292.00
108	506103	St. Peter School	<10	800	N/A	5,116.27
109	938003	The Upperroom Bible Church Preschool & Academy	<10	16	N/A	6,837.50
	<b>Total St. Tammany Parish</b>					<b>\$367,034.45</b>
<b>Tangipahoa Parish</b>						
110	502006	Holy Ghost School	<10	771	N/A	\$29,591.25
111	502007	Mater Dolorosa School	40	177	22.6%	154,401.25
112	502025	St. Joseph School	<10	428	N/A	4,550.00
113	502039	St. Thomas Aquinas Diocesan Regional HS	10	389	2.6%	74,413.00
	<b>Total Tangipahoa Parish</b>					<b>\$262,955.50</b>
<b>Terrebonne Parish</b>						
114	503005	Maria Immacolata School	14	186	7.5%	\$49,225.00
115	503007	St. Bernadette School	<10	431	N/A	12,245.00
	<b>Total Terrebonne Parish</b>					<b>\$61,470.00</b>

Number	Site Code	School Name	Scholarship Students Enrolled (Quarter 1)*	Total Student Enrollment 2012-13	Percent Students in Scholarship Program*	Total Scholarship Payment (FY2012-13)
<b>Vermilion Parish</b>						
116	571001	Lighthouse Christian Preparatory School	<10	62	N/A	\$34,265.00
<b>Total Vermilion Parish</b>						<b>\$34,265.00</b>
<b>West Baton Rouge Parish</b>						
117	502005	Holy Family School	<10	373	N/A	\$2,232.50
<b>Total West Baton Rouge Parish</b>						<b>\$2,232.50</b>
<b>Zachary Community</b>						
118	990001	Trinity Christian Academy	12	52	23.1%	\$49,056.25
<b>Total Zachary Community</b>						<b>\$49,056.25</b>
<b>118</b>	<b>Total</b>		<b>4,964</b>	<b>31,087</b>		<b>\$24,248,255.18</b>
<p>**&lt;10” means the school had less than 10 enrolled Scholarship students and therefore cannot have the number of Scholarship students listed because of privacy rights and FERPA. In addition, the Percent Students in Scholarship Program is ”N/A” because it was not calculated for these schools.</p> <p>** Indicates schools that participated in the Scholarship Program in prior years.</p> <p>***Park Vista is a public school.</p> <p>****According to LDOE, Steps to Success Learning Center was only open during the first quarter of academic year 2012-13 because it closed as a result of Hurricane Isaac.</p> <p><b>Source:</b> Created by legislative auditor's staff using information from LDOE.</p>						

## APPENDIX E: PROFICIENCY RATING AT SCHOLARSHIP SCHOOLS ACADEMIC YEAR 2012-13

Site Code	School Name	Percent Proficient (Passing)*
674001	Angles Academy	12.5%
506002	Annunciation School	N/A
933002	Ascension Christian High School	<10 students
502001	Ascension Diocesan Regional School	41.5%
506007	Ascension of Our Lord School	N/A
872001	Bishop McManus School	19.9%
727001	Boutte Christian Academy)	70.0%
506088	Cathedral Academy (St. Louis Cathedral)	27.1%
502033	Catholic Elementary School of Pointe Coupee	38.2%
502003	Catholic High of Pointe Coupee	<10 students
619001	Cenla Christian Academy	16.7%
503001	Central Catholic School	<10 students
886001	Claiborne Christian School	<10 students
889001	Community Day School	N/A
522001	Conquering Word Christian Academy	<10 students
522002	Conquering Word Christian Academy Eastbank	11.5%
718001	Dreamkeepers Academy	N/A
994001	Ecole Bilingue de la Nouvelle-Orleans	<10 students
719001	Evangel Christian Academy	30.6%
933001	Faith Academy	50.0%
P26001	Faith Christian Academy	20.5%
579001	Family Community Christian School	45.8%
538001	Family Worship Christian Academy	N/A
729001	Gardere Community Christian School	N/A
582001	Gethsemane Christian Academy	34.4%
506157	Good Shepherd Nativity Mission School	68.8%
705001	Greater Baton Rouge Hope Academy	<10 students
584001	Greater Mt. Olive Christian Academy	N/A
504007	Holy Family Catholic School	26.9%
502005	Holy Family School	N/A
506020	Holy Ghost Elementary School	26.9%
502006	Holy Ghost School	<10 students
506014	Holy Rosary Academy	17.7%
503003	Holy Rosary School	<10 students
501003	Holy Savior Menard Central High School	32.4%
503004	Holy Savior School	<10 students
702001	Hosanna Christian Academy	41.2%



<b>Site Code</b>	<b>School Name</b>	<b>Percent Proficient (Passing)*</b>
504009	Immaculate Heart of Mary School	<10 students
722001	Jehovah-Jireh Christian Academy	<10 students
667001	John Paul The Great Academy	30.2%
986001	Lafayette Christian Academy	<10 students
927001	Life of Christ Christian Academy/Alternative	24.2%
989001	Light City Christian Academy	43.7%
571001	Lighthouse Christian Preparatory School	<10 students
898001	Louisiana New School Academy	0.0%
616001	Lutheran High School	57.1%
503005	Maria Immacolata School	<10 students
502007	Mater Dolorosa School	51.3%
664001	New Living Word School	21.1%
897001	New Orleans Adventist Academy	25.0%
874001	Northeast Baptist School	<10 students
735002	Northlake Christian Elementary School	68.2%
735001	Northlake Christian High School	57.5%
656001	Old Bethel Christian Academy	<10 students
506036	Our Lady of Divine Providence School	<10 students
500008	Our Lady of Fatima School	63.9%
506038	Our Lady of Grace School	43.8%
502009	Our Lady of Mercy School	N/A
506041	Our Lady of Perpetual Help School	43.8%
506044	Our Lady of Prompt Succor School	44.9%
506043	Our Lady of Prompt Succor School	N/A
505006	Our Lady's School	<10 students
049035	Park Vista Elementary School	N/A
706001	Prevailing Faith Christian Academy	N/A
905001	Quest School	<10 students
502012	Redemptorist Diocesan Regional High School	<10 students
502041	Redemptorist Diocesan Regional Junior HS	27.5%
502021	Redemptorist Elementary School	22.7%
506048	Resurrection of Our Lord School	61.5%
572001	Ridgewood Preparatory School	N/A
988001	Riverdale Christian Academy	43.5%
506049	Sacred Heart of Jesus School	<10 students
506054	St. Agnes School	51.4%
506055	St. Alphonsus School	40.5%
502016	St. Alphonsus School	N/A
506056	St. Andrew the Apostle School	<10 students
506057	St. Angela Merici School	<10 students
506059	St. Anthony School	32.7%
506129	St. Augustine Jr. High School (Boys)	43.3%
506159	St. Benedict the Moor	80.0%

Site Code	School Name	Percent Proficient (Passing)*
503007	St. Bernadette School	N/A
506066	St. Charles Catholic High School	<10 students
506071	St. Dominic School	<10 students
502018	St. Elizabeth School	<10 students
501016	St. Frances Cabrini School	33.0%
502019	St. Francis Xavier School	33.8%
500010	St. Frederick High School	<10 students
503009	St. Genevieve School	N/A
506079	St. Joan of Arc School	44.2%
506080	St. Joan of Arc School	65.4%
502023	St. John Elementary School	<10 students
502024	St. John High School	<10 students
626001	St. John Lutheran School	69.4%
503012	St. Joseph Elementary School	N/A
500020	St. Joseph School	<10 students
502025	St. Joseph School	<10 students
506087	St. Leo the Great School	63.2%
502031	St. Louis King of France School	50.0%
506091	St. Margaret Mary School	N/A
506094	St. Mary Magdalen School	<10 students
506095	St. Mary's Academy (Girls)	38.6%
503013	St. Mary's Nativity	<10 students
502036	St. Michael the Archangel Diocesan Regional HS	<10 students
627001	St. Paul Lutheran School	40.2%
502004	St. Peter Chanel Interparochial School	N/A
506105	St. Peter Claver School	41.1%
506104	St. Peter School	45.2%
506103	St. Peter School	N/A
506111	St. Rita School	56.3%
506116	St. Stephen School	45.6%
505011	St. Theodore's Holy Family Catholic School	<10 students
502039	St. Thomas Aquinas Diocesan Regional HS	15.0%
728001	Steps to Success Learning Center	N/A
692003	The Dunham School	N/A
938001	The Upperroom Bible Church Academy	20.6%
938003	The Upperroom Bible Church Preschool & Academy	N/A
990001	Trinity Christian Academy	4.5%
760001	Victory Christian Academy	<10 students
<b>Scholarship Total</b>		<b>41.0%</b>
<p>* "N/A" means the school did not have test data available because of grade level configuration. In addition, "&lt;10 students" means the school had less than 10 enrolled Scholarship students in the grades that have state tests (grades 3-12) and therefore cannot have their proficiency rating published because of privacy rights and FERPA.</p> <p><b>Source:</b> Prepared by legislative auditor's staff using data from LDOE.</p>		