

PROGRESS REPORT: STUDENT SCHOLARSHIPS FOR  
EDUCATIONAL EXCELLENCE PROGRAM

LOUISIANA DEPARTMENT OF EDUCATION



PERFORMANCE AUDIT SERVICES  
ISSUED SEPTEMBER 23, 2020

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

September 23, 2020

The Honorable Patrick Page Cortez,  
President of the Senate  
The Honorable Clay Schexnayder,  
Speaker of the House of Representatives

Dear Senator Cortez and Representative Schexnayder:

This report provides the results of our follow-up audit of the Student Scholarships for Educational Excellence Program. The purpose of this audit was to determine the Louisiana Department of Education's progress toward addressing issues related to academic and financial accountability that we identified in a December 2013 report.

Overall, we found that LDOE had addressed most of the issues related to the academic and financial accountability of schools participating in the scholarship program. However, it was unable to implement one recommendation because of current state law. For example, LDOE ensured all participating schools that failed to meet minimum academic performance scores were not allowed to enroll new scholarship students, in accordance with program requirements. During academic year 2018-19, 44 (55.7%) of 79 participating schools that received academic performance scores failed to meet the minimum scores necessary to enroll new scholarship students. As recommended by best practices along with privacy concerns, LDOE does not calculate academic performance scores for schools with fewer than 10 scholarship students in testing grades.

In addition, LDOE made sure that participating schools accounted for scholarship funds in such a way that independent auditors were able to evaluate how the money is used. LDOE recovered approximately \$269,299 from schools that failed to use their scholarship funds appropriately during academic years 2015-16 through 2018-19. LDOE also removed two schools from the program because they did not participate in the annual scholarship audit.

However, we found that LDOE did not develop criteria to determine whether new non-public schools that wish to participate in the scholarship program are academically acceptable. For academic year 2018-19, 127 (99.2%) of 128 schools in the scholarship program were non-public schools and therefore did not fall under the legal requirement that they be "academically acceptable" in order to participate. LDOE officials said they could not establish such criteria without changes to state law.

The Honorable Patrick Page Cortez,  
President of the Senate  
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Speaker of the House of Representatives  
September 23, 2020  
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Between academic years 2015-16 and 2018-19, 21 new non-public schools were allowed to participate in the program, and seven (33.3%) received academic performance scores. However, none of the seven met the minimum score needed to enroll new students.

The report contains our findings, conclusions, and recommendations. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the Louisiana Department of Education for its assistance during this audit.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/aa

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



## Progress Report:

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

September 2020

Audit Control # 40190028

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## Introduction

We evaluated the Louisiana Department of Education's (LDOE) progress toward addressing issues identified in our December 2013 performance audit of the Student Scholarships for Educational Excellence Program.<sup>1</sup> This follow-up audit focused on LDOE's oversight of schools participating in the program to ensure compliance with academic and financial requirements.

According to **Louisiana Revised Statute 17:4012**, the purpose of the Scholarship program is to create additional education options for all children by providing them with scholarships to attend participating schools.

The Student Scholarships for Educational Excellence Program (Scholarship program) was established by Act 509 of the 2008 Regular Session as a pilot program in Orleans Parish. 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. Student participation increased statewide by 269% during the first two years of program expansion, from 4,964 students to 6,769. From academic years 2015-16 through 2018-19, enrollment in the program averaged 6,600 students per year. During academic year 2019-20, there were 131 schools in 30 parishes participating in the program. According to a January 2019 survey conducted by the Louisiana Federation for Children, 1,443 (92.5%) of 1,560 families in the program stated that they were satisfied with their child's current school.<sup>2</sup>

In May 2013, the Louisiana Supreme Court ruled that Minimum Foundation Program (MFP) funds could not be used for the Scholarship program. Since fiscal year 2015, the \$245.2 million in program funding has come from the state general fund. Exhibit 1 shows Scholarship program participation and costs for academic years 2014-15 through 2019-20.

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<sup>1</sup> [https://www.la.gov/PublicReports.nsf/12C65537BA708ED286257C3E007BCA3D/\\$FILE/00036AA0.pdf](https://www.la.gov/PublicReports.nsf/12C65537BA708ED286257C3E007BCA3D/$FILE/00036AA0.pdf)

<sup>2</sup> [https://www.louisianabelieves.com/docs/default-source/school-choice/2018-2019-louisiana-scholarship-program-annual-report.pdf?sfvrsn=53909b1f\\_6](https://www.louisianabelieves.com/docs/default-source/school-choice/2018-2019-louisiana-scholarship-program-annual-report.pdf?sfvrsn=53909b1f_6)

<b>Exhibit 1</b>			
<b>Louisiana Scholarship Program Participation and Cost</b>			
<b>Academic Years 2015-16 through 2018-19</b>			
<b>Academic Year</b>	<b>Students</b>	<b>Schools</b>	<b>Cost*</b>
2019-20	6,345	131	\$40.6
2018-19	6,691	128	42.1
2017-18	6,694	120	42.1
2016-17	6,525	120	38.9
2015-16	6,863	119	41.6
2014-15	6,862	131	39.9
<b>Total:</b>			\$245.2
*Cost is in millions and covers the fiscal year			
Source: Prepared by legislative auditor's staff using unaudited enrollment data provided by LDOE and financial data from ISIS.			

LDOE is responsible for administering the Scholarship program in accordance with state law<sup>3</sup> and program regulations,<sup>4</sup> which includes ensuring that participating schools comply with academic and financial requirements. To ensure that participating schools promote student achievement, LDOE annually calculates an academic performance score for each school that has 10 or more participating students in testing grades.<sup>5</sup> The academic performance score is used to determine if a school can continue to participate in the program and enroll new students. In addition, participating schools are required to use scholarship funds only for educational purposes and only for students eligible to participate in the program. Schools that do not comply with financial requirements may incur financial sanctions, be placed on probation, or deemed ineligible to participate in the Scholarship program.

The objective of this audit was:

**To determine LDOE's progress towards addressing issues related to academic and financial accountability that were identified in our December 2013 performance audit of the Student Scholarships for Educational Excellence Program.**

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A contains LDOE's response to the report, and Appendix B details our scope and methodology. Appendix C contains a list of the findings and recommendations from our December 2013 audit and whether each was implemented, partially implemented, or not implemented. Appendix D contains information about schools that participated in the Scholarship program and their academic performance scores for academic years 2015-16 through 2018-19.

<sup>3</sup> Louisiana Revised Statute (La. R.S.) 17:4011, *et seq.*

<sup>4</sup> Louisiana Administrative Code (LAC) 28:CLIII.133, known as Bulletin 133.

<sup>5</sup> Testing grades are 3rd-12th; these are the grades in which students are required to take the state assessment.

**Objective: To determine LDOE’s progress towards addressing issues related to academic and financial accountability that were identified in our December 2013 performance audit of the Student Scholarships for Educational Excellence Program.**

Overall, we found that LDOE has addressed most of the issues identified in our December 2013 performance audit related to the academic and financial accountability of schools participating in the Scholarship program. However, it could not implement one recommendation without changes to state law. Specifically, we found the following:

- **LDOE ensured that all participating schools that failed to meet minimum academic performance scores did not enroll new scholarship students, in accordance with program requirements. During academic year 2018-19, 44 (55.7%) of 79 participating schools that received academic performance scores failed to meet the minimum scores required to enroll new scholarship students.** In accordance with best practices, LDOE does not calculate academic performance scores for schools with less than 10 participating students in testing grades.
- **LDOE ensured that participating schools account for scholarship funds in a manner that allows independent auditors to evaluate the use of those funds. LDOE recouped approximately \$269,299 in scholarship funds from schools that had exceptions related to the use of scholarship funds and eligibility of scholarship participants during academic years 2015-16 through 2018-19.** In addition, LDOE removed two schools from the program because they did not participate in the annual scholarship funds audit.
- **LDOE has not developed criteria to determine whether *new* non-public schools wanting to participate in the Scholarship program are academically acceptable. For academic year 2018-19, 127 (99.2%) of the 128 schools participating in the Scholarship program were non-public schools and therefore did not fall under the legal requirement that they be “academically acceptable” in order to participate in the program. According to LDOE, it could not implement criteria without changes to state law.** Between academic years 2015-16 and 2018-19, 21 new non-public schools<sup>6</sup> have been allowed to participate in the program, and seven (33.3%) have academic performance scores. However, none of the seven have met the minimum score needed to enroll new students.

Our findings are discussed in more detail in the following sections.

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<sup>6</sup> One school was terminated for failure to comply with audit requirements but was later allowed to participate in the program because of a court directive.

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**LDOE ensured that all participating schools that failed to meet minimum academic performance scores did not enroll new scholarship students, in accordance with program requirements. During academic year 2018-2019, 44 (55.7%) of 79 participating schools that received academic performance scores failed to meet the minimum scores required to enroll new scholarship students.<sup>7</sup>**

LDOE annually calculates an academic performance score for each school that has 10 or more participating students in testing grades.<sup>8</sup> To assess academic accountability, these schools receive either a *Basic and Above Rate* or a *Scholarship Cohort Index* depending on the number of participating students enrolled in the school or enrolled in testing grades. The academic performance scores are based on student achievement on state assessments.<sup>9</sup> For schools that do not meet the minimum academic performance requirements, LDOE is required by the Louisiana Administrative Code (LAC)<sup>10</sup> to limit the enrollment of new scholarship students in the year after the scores are published. According to program regulations, all currently enrolled students are allowed to remain in the program at the school if families choose to do so. However, students attending a school that receives a score that does not meet expectations will have priority admission to attend another participating school. Exhibit 2 summarizes the academic criteria and sanctions for schools that do not meet the criteria.

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<sup>7</sup> Academic performance scores are calculated after enrollment for the next academic year has already been approved, creating a lag year between the scores and enforcement of sanctions. For example, the academic performance scores from the 2015-16 academic year affect enrollment for the 2017-18 academic year. We obtained academic performance scores and enrollment data for the 2015-16 through 2018-19 academic years; however, due to the lag, we only analyzed sanctions applied as a result of the academic performance scores for academic years 2015-16 and 2016-17.

<sup>8</sup> Testing grades are 3rd-12th; these are the grades in which students are required to take the state assessment.

<sup>9</sup> La R.S. 14:4023 requires that all schools participating in the Scholarship program administer state assessments to scholarship recipients.

<sup>10</sup> LAC 28:1305



Exhibit 2 Louisiana Scholarship Program Academic Criteria and Sanctions				
Number of Participating Students	Academic Accountability Metric	Academic Achievement Criteria	Potential Sanctions	Number of Schools in Academic Year 2018-19
10 or more in testing grades*	Basic and Above Rate	50% or higher	No new scholarship enrollment for schools with less than 25% and limited enrollment for schools with a rate between 25-50%	41
Average of 10 or more per K-12 grade or 40 or more in testing grades	Scholarship Cohort Index	Equivalent to a "D" letter grade (50 out of 150)	No new scholarship enrollment for schools that fail to earn at least a "D" letter grade	38
Less than 10 in testing grades	None	N/A	Sanctions if school is found to lack basic academic competence.	49
*Testing grades are 3rd-12th; these are the grades in which students are required to take the state assessment. <b>Source:</b> Prepared by legislative auditor's staff using information from the Louisiana Scholarship Program Participation Guide and LDOE Bulletin 133 and un-audited enrollment and scoring data provided by LDOE.				

**Of the participating schools eligible to receive an academic performance score during academic years 2015-16 through 2018-19, the percentage of schools that failed to meet the minimum scores ranged from 45.6% to 63.4%.** According to program guidance, LDOE has a responsibility to families and taxpayers to ensure that all schools participating in the Scholarship program offer an educational setting that will lead to expanded opportunities for students. As such, the department holds schools accountable for meeting a certain level of academic achievement. Participating schools with a *Basic and Above Rate* less than 50% must limit enrollment of new scholarship students, and participating schools with a *Scholarship Cohort Index* lower than 50 are restricted from enrolling new scholarship students. Exhibit 3 summarizes the number of schools that did not meet the academic requirements for academic years 2015-2016 through 2018-2019.

During academic year 2018-19, the average *Basic and Above Rate* for schools was 41.3% and the average *Scholarship Cohort Index* for schools was 51.7.

Exhibit 3 Participating Schools that Failed to Meet Minimum Academic Performance Scores Academic Years 2015-2016 through 2018-2019				
Academic Year	Scholarship Schools with Scores*	Schools Below the Minimum		Number and Percent of Schools Below the Minimum
		Basic and Above Rate	Scholarship Cohort Index	
2018-19	79	28	16	44 (55.7%)
2017-18	82	37	15	52 (63.4%)
2016-17	82	31	10	41 (50.0%)
2015-16	79	25	11	36 (45.6%)

\*Only includes schools that have 10 or more students in testing grades (3<sup>rd</sup>-12<sup>th</sup>).  
Source: Prepared by legislative auditor’s staff using un-audited enrollment and scoring data provided by LDOE

During academic years 2015-16 and 2016-17, we found that LDOE ensured all schools that failed to meet minimum academic performance scores did not enroll new scholarship students in accordance with program requirements. Program regulations<sup>11</sup> allow LDOE to waive enrollment sanctions under certain circumstances. For example, the regulations allow the state superintendent to waive accountability sanctions if a school received a score higher than a letter grade of “F” according to the school performance score formula. During academic years 2015-16 and 2016-17, LDOE waived sanctions for three schools because those schools met the minimum *Scholarship Cohort Index* after applying a curve<sup>12</sup> to all public and scholarship schools that receive school performance scores. In another example, LDOE waived enrollment sanctions for two schools<sup>13</sup> that only served students with significant exceptionalities, one of which is now closed.<sup>14</sup>

In the 2015-16 academic year, there were 25 *Basic and Above Rate* schools that failed to meet academic standards. LDOE restricted new scholarship enrollment for 23 of these schools in the 2017-18 academic year. In the 2016-2017 academic year, there were 31 *Basic and Above Rate* schools that failed to meet academic standards. LDOE enforced enrollment restrictions for 30 of these schools in the 2018-19 academic year. In academic year 2015-16, there were 11 *Scholarship Cohort Index* schools that failed to earn at least a “D” letter grade. LDOE restricted new scholarship enrollment for 10 of these schools for the 2017-18 academic year. In the 2016-17 academic year, there were 10 *Scholarship Cohort Index* schools that did not meet academic standards. LDOE restricted enrollment for eight of these schools in the 2018-19 academic year.

<sup>11</sup> LAC 28:1305

<sup>12</sup> According to information from LDOE’s website, during the school years in our audit scope, school letter grades were awarded based on a curve as Louisiana transitions to higher standards. This curve was determined based on the distribution of school performance scores for school year 2012-2013.

<sup>13</sup> LDOE waived sanctions for one of these schools in both academic years.

<sup>14</sup> According to LDOE, waiving enrollment sanctions for schools that only serve students with significant exceptionalities has not been the practice of the department since the academic year 2017-18.

**In accordance with best practices,<sup>15</sup> LDOE does not calculate academic performance scores for schools with less than 10 participating scholarship students in testing grades.** During academic year 2018-19, 49 (38.3%) of 128 schools had less than 10 participating students and therefore did not receive an academic performance score. Collectively, these schools served 392 (5.9%) of the 6,691 students who participated in the program that year. According to LDOE, it does not calculate academic performance scores for schools with less than 10 participating students due to concerns that reporting data for small groups of students may inadvertently reveal personally identifiable information about individual students. In addition, best practices<sup>16</sup> state that calculating scores for small groups of students may result in statistically unreliable scores. However, all schools that participate in the Scholarship program, regardless of enrollment count, are required to demonstrate a sustained curriculum of quality that is similar to public schools as outlined in state regulations.<sup>17</sup>

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**LDOE ensured that participating schools account for scholarship funds in a manner that allows independent auditors to evaluate the use of those funds. LDOE recouped approximately \$269,299 in scholarship funds from schools that had exceptions related to the use of scholarship funds and eligibility of scholarship participants during academic years 2015-16 through 2018-19.**

From fiscal years 2015 through 2019, the cost of the Scholarship program averaged approximately \$40.9 million per year. Funding for the program is used to pay the tuition and allowable fees for participating students to attend participating non-public schools. State regulations<sup>18</sup> require schools to use scholarship funds for educational purposes<sup>19</sup> and only for students who meet eligibility requirements for participation in the program. In our December 2013 audit, we found that independent auditors were not always able to determine if scholarship funds were used for educational purposes, as required by law, because many of the schools did not separately account for the scholarship funds. We recommended that LDOE mandate that participating schools separately account for their scholarship funds.<sup>20</sup>

**LDOE has ensured that participating schools account for scholarship funds in a manner that allows independent auditors to evaluate the use of those funds.** According to LDOE, some schools do not have an accounting system with a unique accounting code or a separate checking account to segregate scholarship funds. For example, during the 2018-19 academic year, only 16 (12.5%) of 128 participating schools had a separate account. As an

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<sup>15</sup> Seastrom, Marilyn (2017). Best Practices for Determining Subgroup Size in Accountability Systems While Protecting Personally Identifiable Student Information. (IES 2017-147). U.S. Department of Education, Institute of Education Sciences. Washington, DC. <http://ies.ed.gov/pubsearch> .

<sup>16</sup> See footnote 15 above

<sup>17</sup> LAC 28:1305

<sup>18</sup> LAC 28:1303

<sup>19</sup> Educational purposes are defined in the Minimum Foundation Program formula.

<sup>20</sup> In addition, Act 467 of the 2014 Regular Session requires schools receiving state scholarship funds to maintain funds in a separate account or use accounting procedures that allow the auditor to identify the separate funds.

alternative for segregating funds, LDOE developed an allocation method for tracking the use of scholarship funds that allows for audit. The schools that use this alternative method must complete an allocation spreadsheet which is designed to demonstrate the segregation of funds. For the 2018-19 academic year, 112 (87.5%) of 128 participating schools used the alternative allocation method. Based on a review of the audits conducted by independent auditors for academic years 2015-16 through 2018-19, there have not been any schools out of compliance with the requirement to account for scholarship funds in a manner that allows for audit.

**LDOE recouped approximately \$269,299 in funds from schools that had exceptions related to the use of scholarship funds and eligibility of scholarship participants during academic years 2015-16 through 2018-19.** According to LDOE, because participating schools receive funds generated from public tax dollars, these funds come with a high level of responsibility and accountability to the state of Louisiana and its citizens. To ensure compliance with the financial requirements of the program, LDOE contracts with two CPA firms<sup>21</sup> (independent auditors) to conduct an annual audit of each participating school. This audit serves as LDOE’s primary mechanism for monitoring a school’s compliance with the financial requirements of the Scholarship program. Examples of the independent auditors’ reviews include verifying that expenditures are for educational purposes and that schools maintain income eligibility documentation. When independent auditors determine that a school has misused or not adequately accounted for scholarship funds, LDOE withholds those funds from the school’s next payment. Exhibit 4 summarizes the amount of scholarship funds withheld during academic years 2015-16 through 2018-19.

<b>Exhibit 4</b> <b>Scholarship Funds Withheld Due to Exceptions Identified</b> <b>by Independent Auditors</b> <b>Academic Years 2015-16 through 2018-19</b>	
<b>Academic Year</b>	<b>Amount Withheld</b>
2018-19	\$87,698
2017-18	69,884
2016-17	56,234
2015-16	55,483
<b>Total</b>	<b>\$269,299</b>
<b>Source:</b> Prepared by legislative auditor’s staff using data provided by LDOE.	

Schools that demonstrate fiscal irresponsibility by failing to comply with audit provisions or failing to correct violations may incur financial sanctions, be placed on probation, or deemed ineligible to participate in the Scholarship program. During academic years 2015-16 through 2018-19, two schools were removed from the program because they failed to comply with the requirements of the annual audit.

<sup>21</sup> Postlethwaite & Netterville and Provost Salter Harper & Alford, LLC.

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**LDOE has not developed criteria to determine whether *new* non-public schools wanting to participate in the Scholarship program are academically acceptable. For academic year 2018-19, 127 (99.2%) of the 128 schools participating in the Scholarship program were non-public schools and therefore did not fall under the legal requirement that they be “academically acceptable” in order to participate in the program. According to LDOE, it could not develop criteria without changes to state law.**

In our December 2013 audit, we included a matter for legislative consideration to consider revising state law to include the requirement that non-public schools (e.g., private schools) seeking to participate in the Scholarship program are academically acceptable. We also recommended that LDOE develop formal criteria for determining whether participating schools have both the academic and physical capacity to serve the number of scholarship students they request. However, according to LDOE, it could not develop criteria without changes to state law.

We made this matter for legislative consideration and recommendation because of the rapid expansion of the program at that time. In addition, while public schools must have an “A” or “B” letter grade on their school performance scores to participate in the Scholarship program, there is no similar requirement for non-public schools.<sup>22</sup> For the 2018-19 academic year, all but one of the 128 schools participating in the program were non-public schools.

Requiring that schools entering the program be academically acceptable and defining the criteria by which that is measured is an important step in providing parents with the information they need to make informed choices about where to send their children to school. Between academic years 2015-16 and 2018-19, 21 new schools were allowed to participate in the program. Of these 21, only seven (33.3%) had more than 10 students in testing grades and received academic performance scores. Of those seven, none met the minimum academic performance scores needed to enroll new students.<sup>23</sup> Exhibit 5 lists these schools, their enrollment, and their performance scores. Scores in red indicate the score was below the minimum performance. Making sure that schools are academically acceptable prior to entering the program would help ensure that the program provides “educational excellence” as its name implies.

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<sup>22</sup> Nonpublic schools are required to be accredited or to go through a non-accredited school approval process in which LDOE conducts an annual review of academic quality.

<sup>23</sup> One school exceeded the score in academic year 16-17 but has not met it since then.

Exhibit 5 Schools Not Meeting Academic Performance Scores Academic Years 2016-17 to 2018-19								
School Name	Percent Scholarship Enrollment 2018-19	Enrollment			Basic and Above Rate			Scholarship Cohort Index
		2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2018-19
Prevailing Faith Christian Academy*	99%	22	46	73	9.1%	10.3%		30.2
Martin Luther King Jr. Christian Academy	62%	12	29	50		27.5%	34.1%	
Brighter Horizon School of Baton Rouge	52%	22	44	49	52.6%	30.7%	46.8%	
Diocese of Baton Rouge Special Education Program**	33%	0	11	19			3.8%	
Crescent City Christian School	29%	0	47	95		45.7%		35.1
Baton Rouge International School	15%	0	0	40			33.3%	
False River Academy	10%	0	0	23			14.6%	

\*This school was terminated because it did not comply with audit requirements but was later allowed to participate in the program because of a court directive. According to LDOE, it has not limited this school's enrollment even though the school has not met the required performance score because of this court directive.  
\*\*This school only had 8 students in testing grades in academic year 2017-18.  
**Source:** Prepared by legislative auditor's staff using un-audited enrollment and scoring data from LDOE.

**Recommendation:** Considering that 99% of the schools participating in the program are non-public schools, LDOE should work with the legislature and BESE to ensure that current state law and department practices are sufficient to ensure that those schools are academically acceptable.

**Summary of Management Response:** LDOE stated that it believes that parents shall be provided with the information they need to make informed decisions about where they choose to send their child/children to school. The department is researching the development of a performance framework for annual ongoing oversight of scholarship schools that is inclusive of academic, organizational, and financial indicators and measures. LDOE also stated that it is proposing the formulation of a focus group consisting of key stakeholders to ensure a cohesive effort in the implementation of the framework. Once a foundation of expectations is established, it will seek to reevaluate associated policies and statutes to determine phase two of implementation towards ensuring families can make informed school choice decisions for their children.

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







# LOUISIANA DEPARTMENT OF EDUCATION

September 15, 2020

Mr. Daryl Purpera  
Louisiana Legislative Auditor  
1600 N. 3<sup>rd</sup> St  
P.O. Box 94397  
Baton Rouge, LA 70804

Dear Mr. Purpera,

Upon the conclusion of the call with your team in July 31, 2020, we further reviewed the December 2013 Performance Audit of the Student Scholarship for Educational Excellence Program alongside the previously submitted Louisiana Department of Education response. We appreciate the opportunity to do so, prior to the finalization of the report.

Upon further review, and based on priorities of the new administration, we would like to submit an updated response to the following recommendation. In addition, we have included the original response for easy reference:

**LLA Recommendation:** *Considering that 99% of the schools participating in the program are nonpublic schools, LDOE should work with the legislature and BESE to ensure that current state law and department practices are sufficient to ensure that those schools are academically acceptable.*

**ORIGINAL Response:** **The LDOE disagrees with this recommendation.** The term “academically acceptable” is defined by results on state assessments, which are not required for nonpublic schools that do not participate in school choice programs. Any other definition of “academically acceptable” applied to nonpublic schools seeking to enter the program would be subjective, presenting a situation where the definition of “academically acceptable” could be applied to prospective schools unevenly.

Requiring nonpublic schools to have a sufficient sample size of students take LEAP 2025 exams--at a cost to the school--prior to joining to the Louisiana Scholarship Program is an undue and sometimes impossible financial burden to place on smaller schools that wish to provide additional options to families via the Louisiana Scholarship Program. Requiring schools to meet the formal definition of “academically acceptable” by administering LEAP 2025 exams to a significant number of students would very likely lead to fewer options for families, especially those that want to attend schools in rural areas or those with low enrollment.

## Louisiana Believes

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# LOUISIANA DEPARTMENT OF EDUCATION

The LDOE believes that schools participating in the Louisiana Scholarship Program should either be meeting or progressing to meet the formal definition of "academically acceptable." Rather than requiring schools to meet this definition prior to joining--which is problematic for the reasons outlined above--the LDOE should use the authority granted by Section 1305 of Bulletin 133 to remove chronically academically unacceptable schools from the program. As dictated by law and policy, any Scholarship student attending a school that is removed from the program shall then have the opportunity to transfer their award to another Scholarship school

**UPDATED Response:** The Louisiana Department of Education believes that parents shall be provided with the information that they need to make informed decisions about where they choose to send their child/children to school. Thus, it is important that such information be available and accessible for parents. Program participation requirements for non-public schools, LSA-R.S. 17:4021, outlines that a school must be BESE-approved and meet *Brumfield v. Dodd* requirements. Furthermore, any additional criteria for admission to the program can only occur through an amendment to the statute. However, this does not preclude the LDOE from the development of internal procedures and transparency of information that is available for parents to make informed decisions.

We understand that when a parent chooses a school for their child/children, there are many factors that they consider, in addition to academic performance. Thus, the LDOE shall collect internally and provide to parents requesting information on each participating school that is inclusive of student demographics, student mobility and school specific academic performance. Additionally, we are researching the development of a performance framework for annual ongoing oversight of scholarship schools that is inclusive of academic, organizational, and financial indicators and measures. Hence, we are proposing the formulation of a focus group consisting of key stakeholders to ensure a cohesive effort in the implementation of such framework. Construction of a transparent cohesive document will focus on alignment with statute, policy that clearly outlines each requirement of any scholarship school and their performance within the framework.

We acknowledge that this is not a direct implementation of the recommendation, however, the new administration seeks to first ensure the establishment of transparent procedures and processes that fully implement the policy for scholarship schools. Once a foundation of expectations is established for these schools and consistent oversight occurs, we seek to reevaluate the associated policies and statutes to determine phase two of implementation towards ensuring families can make informed school choice decisions for their child/children.

Sincerely,

A handwritten signature in blue ink that reads "Cade Brumley".

Dr. Cade Brumley

State Superintendent of Education

## APPENDIX B: SCOPE AND METHODOLOGY

This report provides the results of our performance audit of the Louisiana Department of Education (LDOE). We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This audit covered academic years 2015-16 through 2018-19. Our audit objective was:

**To determine LDOE's progress towards addressing issues related to academic and financial accountability that were identified in our December 2013 performance audit of the Student Scholarships for Educational Excellence Program.**

We conducted this performance audit mostly 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 objective. We did not conduct tests to determine the reliability of data provided by LDOE. However, we believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. To answer our objective, we reviewed internal controls relevant to the audit objective and performed the following audit steps:

- The scope of the original audit was academic years 2011-12 through 2013-14. For this follow-up, our scope covered academic years 2015-16 through 2018-19. We did not audit academic year 2014-15 in order to allow time for LDOE to implement changes based our recommendations.
- Researched Louisiana laws, regulations and program guidelines related to the Louisiana Scholarships for Educational Excellence Program to determine criteria for participation including financial and academic requirements.
- Communicated with LDOE staff to understand current procedures and controls related to oversight of participating schools to ensure compliance with academic and financial requirements.
- Obtained and analyzed LaGov expenditure data to determine annual expenditure associated with the Scholarship program.
- Obtained and analyzed scholarship student enrollment data from LDOE to document participation statistics including schools, students, and academic performance scores. Due to time and resource constraints, we did not determine the reliability of the data provided by LDOE. We conducted a majority of this audit during the Governor's stay-at-home order, which factored into our decision. In addition, LDOE provided scholarship enrollment data for the third quarter of each academic year in our scope, as a result the enrollment numbers in this report

may vary from total enrollment reported in LDOE's Scholarship program Annual Reports.

- Obtained and analyzed independent audit reports and documents from LDOE to ensure that independent auditors were able to audit all schools expenditures in accordance with agreed upon procedures and to identify funds withheld from schools due to exceptions identified by independent auditors.
- Provided preliminary results to LDOE staff for review and feedback.
- Used LDOE's Scholarship program Annual Report to determine scholarship enrollment as a percent of total enrollment for the 2018-19 academic year.

## APPENDIX C: SUMMARY OF RECOMMENDATIONS AND LDOE’S PROGRESS TOWARD IMPLEMENTATION

This appendix contains a list of findings and recommendations from our December 2013 performance audit and whether LDOE implemented, partially implemented, or did not implement each recommendation.

### Finding 1: 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.

<i>Recommendation</i>	<i>Status</i>
<p>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, LDO should incorporate these criteria into its capacity review process.</p>	<p><b>Not Implemented</b> –LDOE assessed this recommendation and identified that there was no authority to create or implement additional criteria for participation in the Scholarship program based on school capacity. This recommendation was made after an audit conducted in 2013, at which time the program was rapidly expanding from a pilot operated only in New Orleans to a statewide program. However, since 2015-2016, total enrollment in the Scholarship program has declined in three out of four years, and by 567 students overall. Over that time period, an average of six new schools have joined the program on an annual basis.</p> <p>At the time of expansion in 2012-2013, significant numbers of schools were joining the expanded program, and steps were taken to assess whether schools would be able to expand. Despite those assessments, the LDOE would not have been able to restrict participation in the program beyond what the law allows. Importantly, the criteria in law to allow school participation in the program remains restricted. LSA-R.S. 17:4021. lays out program participation requirements for non-public schools, which only include that a school is both BESE-approved and meets Brumfield v. Dodd requirements. Thus, LDOE is not authorized to implement any additional criteria for admission to the program unless the statute is amended.</p>

**Finding 2: LDOE has not set standards or measures in the accountability system for removing a participating school from the program for academic performance.**

<i>Recommendation</i>	<i>Status</i>
<p>1. LDOE should develop internal procedures with more specific criteria for removing a participating school from the program based on academic performance.</p>	<p><b>Not implemented</b> –LDOE’s ability to hold schools accountable for academic performance is restricted to the policy developed prior to August 2012 per LSA-R.S. 17:4015 and which cannot be changed except by act of the Legislature. That statute states that the LDOE shall, “On or before August 1, 2012, develop criteria for participation that include an accountability system for participating students at participating schools. After August 1, 2012, the accountability system shall not be altered except by an act of the legislature, except for adjustments to individual numeric performance targets and thresholds made by the state superintendent of education pursuant to rules and regulations adopted by the State Board of Elementary and Secondary Education as provided in R.S. 17:4025(A).”</p>

**Finding 3: 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.**

<i>Recommendation</i>	<i>Status</i>
<p>1. 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>	<p><b>Implemented</b> –LDOE requires schools to account for their scholarship funds in a manner that allows for audit. Over the years, LDOE has identified some schools that do not have an accounting system with a unique accounting code or a separate checking account to segregate scholarship funds. As an alternative methodology for segregating funds, LDOE devised an alternative method for identifying scholarship funds to allow for testing. Such a school must, instead, complete an allocation spreadsheet. The spreadsheet was designed to be used as a substitutionary system of demonstrating the segregation of funds through an allocation of expenditures based on the percent of the scholarship student population to the total student population by classroom, grade, or school. Since the inception of this allocation spreadsheet, there have not been any schools out of compliance with this requirement. If a school were out of compliance, the auditors would report this in a finding.</p>

## APPENDIX D: LOUISIANA SCHOLARSHIP PROGRAM ENROLLMENT AND ACADEMIC PERFORMANCE SCORES, BY PARISH ACADEMIC YEARS 2015-16 THROUGH 2018-19

LDOE annually calculates an academic performance score for participating schools that have 10 or more participating students in testing grades (3<sup>rd</sup>-12<sup>th</sup>). Schools with 10 or more participating students in testing grades receive a *Basic and Above Rate*. If a school has an average of 10 or more students per K-12 grade or 40 or more participating students in testing grades, the school receives a *Scholarship Cohort Index*. Academic performance scores are calculated after enrollment for the next academic year has already been approved, creating a lag year between the scores and enforcement of sanctions. For example, the academic performance scores from the 2015-16 academic year affect enrollment for the 2017-18 academic year. In the exhibit below, scores that fall below the minimum are denoted in red. Schools without an academic performance score had less than 10 students in testing grades.

School Name	Percent Scholarship Enrollment 2018-19*	Total Scholarship Enrollment				Basic and Above Rate				Scholarship Cohort Index			
		2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19
<b>Ascension Parish</b>													
Ascension Christian School	1%	8	6	5	5								
Ascension Diocesan Regional School	14%	58	52	49	54					51.3	63.3	44.1	51.5
St. John Primary	4%	6	6	10	11								
<b>Assumption Parish</b>													
St. Elizabeth School	9%	28	23	22	16	66.7%	39.7%	37.5%	46.7%				
<b>Avoyelles Parish</b>													
St. Anthony of Padua School	3%	9	9	6	4								
St. Joseph Elementary and High School	1%	0	0	0	3								
<b>Caddo Parish</b>													
Dreamkeepers Academy	NA	17	12	0	0								
Evangel Christian Academy	8%	93	65	47	42					35.4	39.6	36.5	38.6
Living Word Academy	NA	22	14	0	0								

School Name	Percent Scholarship Enrollment 2018-19*	Total Scholarship Enrollment				Basic and Above Rate				Scholarship Cohort Index			
		2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19
McKinney Byrd Academy Inc.	89%	1	4	18	13								
SIHAF K-12 Learning Academy	31%	3	0	5	10								
St. Joseph School	5%	12	14	11	11								
<b>Calcasieu Parish</b>													
Our Lady's School	5%	10	12	12	13								
St. Louis Catholic High School	2%	0	4	9	12								
St. Theodore's Holy Family Catholic School	44%	32	38	45	37	55.6%	42.9%	32.0%	22.8%				
<b>Caldwell Parish</b>													
Old Bethel Christian Academy	39%	35	24	31	21	52.5%	42.9%	43.1%	65.4%				
<b>East Baton Rouge</b>													
Angles Academy	73%	48	39	26	12	27.4%	27.4%	14.9%					
Baton Rouge International School	15%	0	0	0	40				33.3%				
Brighter Horizon School of Baton Rouge	52%	0	22	44	49		52.6%	30.7%	46.8%				
Cristo Rey Baton Rouge Franciscan High School	6%	0	0	0	9								
Diocese of Baton Rouge Special Education Program	33%	0	0	11	19				3.8%				
Gardere Community Christian School	63%	42	43	48	51	60.0%	60.0%	54.5%	64.3%				
Greater Baton Rouge Hope Academy	48%	63	59	54	49	37.8%	37.8%		16.8%			15.4	
Greater Mt. Olive Christian Academy	NA	39	0	0	0								
Hosanna Christian Academy	86%	287	387	393	398					67.6	67.6	54	52.3
Jehovah-Jireh Christian Academy	34%	69	63	48	45				12.7%	27.5	27.5	14.5	
Louisiana New School Academy	63%	11	7	8	14								
Martin Luther King Jr. Christian Academy	62%	0	12	29	50			27.5%	34.1%				
Most Blessed Sacrament School	1%	6	4	4	6								
Our Lady of Mercy School	NA	7	0	0	0								
Redemptorist Elementary School	93%	103	129	150	208					69.1	69.1	43.3	35.7
Riverdale Christian Academy	NA	61	44	30	0	25.8%	25.8%	41.7%					



School Name	Percent Scholarship Enrollment 2018-19*	Total Scholarship Enrollment				Basic and Above Rate				Scholarship Cohort Index			
		2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19
St. Alphonsus School	1%	4	3	3	3								
St. Francis Xavier School	63%	111	93	101	99					53.1	53.3	51.7	47.9
St. Jean Vianney School	2%	6	7	9	8								
St. Louis King of France School	NA	236	181	139	0		35.9%			42.8		56.1	
St. Michael the Archangel Diocesan Regional High School	3%	8	12	13	18		50.0%	21.4%	31.4%				
St. Thomas More School	1%	6	6	6	6								
Trinity Christian Academy	24%	10	14	11	8								
The Dunham School	1%	7	5	4	4								
<b>Franklin Parish</b>													
Family Community Christian School	44%	173	171	175	189					54.9	62.1	42.9	56
<b>Iberville Parish</b>													
St. John Elementary School	8%	26	22	18	16	27.8%	33.8%	45.2%	58.3%				
St. John High School	7%	6	10	11	13			16.7%	27.8%				
<b>Jefferson Parish</b>													
Concordia Lutheran School	26%	0	0	0	18								
Crescent City Christian School	29%	0	0	47	95			45.7%					35.1
Faith Lutheran School	70%	28	37	53	50		38.4%	42.7%	36.0%				
Holy Rosary High School	19%	19	19	12	12	<5.0%	4.3%						
Jewish Community Day School	14%	7	6	6	6								
Lutheran High School	64%	75	76	81	52					75.7	90.9	59.5	71.1
Our Lady of Divine Providence School	30%	51	56	45	36	43.7%	45.7%	47.8%	53.9%				
Our Lady of Perpetual Help School	65%	104	77	101	114					48.3	45.5	41.2	33.7
Our Lady of Prompt Succor School	89%	161	175	273	282					55.6	66.8	46.7	47.5
Ridgewood Preparatory School	10%	10	10	18	18			36.7%	54.5%				
St. Angela Merici School	4%	21	15	12	9		28.1%	38.9%					
St. Anthony School	67%	100	106	129	131					65.5	62	57.2	61.6
St. Mary Magdalen School	3%	6	5	5	6								
Torah Academy	19%	0	0	0	6								
Victory Christian Academy	23%	45	43	41	38	62.1%	51.0%	39.7%	61.4%				
Weatherford Academy	100%	0	5	12	19								

School Name	Percent Scholarship Enrollment 2018-19*	Total Scholarship Enrollment				Basic and Above Rate				Scholarship Cohort Index			
		2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19
<b>Lafayette Parish</b>													
Gethsemane Christian Academy	40%	35	32	19	17	23.9%	16.1%	36.5%	27.9%				
Holy Family Catholic School	66%	108	118	135	163					49.6	54.7	48.2	47.5
Immaculate Heart of Mary School	NA	27	0	0	0	43.6%							
John Paul the Great Academy	14%	42	42	43	43	42.6%	45.1%	44.4%	70.0%				
<b>Lafourche Parish</b>													
eLearning Academy	4%	0	0	0	3								
Holy Rosary School	3%	12	12	11	4		54.2%	36.7%					
Holy Savior School	19%	20	21	18	15		47.7%	53.3%	61.4%				
St. Genevieve School	0%	1	1	1	1								
St. Joseph Elementary School	2%	15	12	12	10			48.5%					
St. Mary's Nativity	11%	32	28	25	21	66.7%	71.7%	62.1%	59.5%				
<b>Orleans Parish</b>													
Bishop McManus School	52%	179	111	57	56					48.7	56	52.4	47
Ecole Bilingue de la Nouvelle-Orleans	3%	6	6	7	6								
Good Shepherd Nativity Mission School	82%	100	87	124	187					80.2	74.8	53.9	43.6
Holy Rosary Academy	60%	31	25	34	27	21.4%	7.0%	3.8%	6.5%				
Helping Young People Excel Academy	13%	0	0	0	1								
Kidz View Learning Academy	NA	9	2	0	0								
Life of Christ Christian Academy/Alternative	42%	18	16	12	9	19.1%	15.8%						
Light City Christian Academy	63%	43	27	21	20	31.5%	40.8%	38.2%	25.8%				
McMillian's FIRST Steps Community Development Corporation/Academy	99%	100	105	145	128					76.8	81.6	58.7	54.8
New Orleans Adventist Academy	84%	12	11	21	21	66.7%		23.5%	46.8%				
Resurrection of Our Lord School	97%	398	365	362	367					71.9	68.1	52.9	49
St. Alphonsus School	97%	245	226	200	194					59.6	71.9	56.2	52
St. Andrew the Apostle School	3%	18	16	11	10	57.1%	56.3%	40.6%	50.0%				
St. Augustine Jr. High School	NA	60	0	0	0					49.4			
St. Augustine Senior High School	14%	85	125	102	75	26.2%					51.5	74	70.5

School Name	Percent Scholarship Enrollment 2018-19*	Total Scholarship Enrollment				Basic and Above Rate				Scholarship Cohort Index			
		2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19
St. Benedict the Moor	100%	63	62	59	57					90.5	45.8	51.6	59.7
St. Dominic School	1%	11	9	9	7								
St. Joan of Arc School	92%	180	145	160	148					60	60.6	51.3	51.4
St. John Lutheran School	71%	83	90	104	91					70.3	62.2	59.2	55.9
St. Katharine Drexel Preparatory School	27%	80	63	51	43					31.3	21.5	33.4	62.4
St. Leo the Great School	95%	215	196	204	205					75.5	83	66.5	66.9
St. Mary's Academy	76%	431	399	377	366					53	57.3	46.5	48.8
St. Paul Lutheran School	NA	78	57	0	0					55.7	60.6		
St. Peter Claver School	87%	93	118	124	99					63.4	48.5	34.2	34.4
St. Rita School	65%	100	111	115	115					59.8	59.3	55.1	46.7
St. Stephen School	76%	115	119	134	121					60.9	45.1	47.4	51.4
Waldorf School of New Orleans	7%	0	1	2	3								
<b>Ouachita Parish</b>													
Claiborne Christian School	19%	51	48	48	47	75.7%	72.6%	67.5%	80.0%				
Northeast Baptist School	14%	25	24	26	27	36.4%	25.0%	45.2%	30.0%				
Our Lady of Fatima School	93%	170	122	141	174					60.3	65.3	56.5	55.5
Prevailing Faith Christian Academy	99%	0	22	46	73		9.1%	10.3%					30.2
QuesTECH Learning	10%	11	13	12	6	6.1%	20.4%	30.3%					
St. Frederick High School	5%	15	9	15	15	29.6%		44.8%	42.6%				
<b>Pointe Coupee Parish</b>													
Catholic Elementary School of Pointe Coupee	5%	27	22	23	17	30.6%	34.6%	39.2%	44.6%				
Catholic High of Pointe Coupee	3%	13	11	8	10	26.9%							
False River Academy	10%	0	0	0	23				14.6%				
<b>Rapides Parish</b>													
Alexandria Country Day School	1%	1	1	3	3								
Alfred Booker Jr. Academy	NA	6	7	0	0								
Holy Savior Menard Central High School	11%	52	46	41	49			45.3%		44.4	35.8		64.9
St. Frances Cabrini School	37%	79	87	72	83			39.5%		46.9	52.2		51.1
University Academy of Central Louisiana	10%	19	21	16	20	24.2%	54.8%						

School Name	Percent Scholarship Enrollment 2018-19*	Total Scholarship Enrollment				Basic and Above Rate				Scholarship Cohort Index			
		2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19
<b>St. Bernard Parish</b>													
Our Lady of Prompt Succor School	33%	77	91	106	111					84.4	82	52.6	52.6
<b>St. Charles Parish</b>													
Boutte Christian Academy	73%	92	93	89	66					69.5	54.9	58.8	62.1
Sacred Heart of Jesus School	71%	39	44	45	44	45.6%	46.6%	33.3%	25.5%				
<b>St. James Parish</b>													
St. Peter Chanel Interparochial School	3%	5	5	6	8								
<b>St. John the Baptist Parish</b>													
Ascension of Our Lord School	35%	58	61	70	66		52.6%	62.4%		64.2			66.2
Riverside Academy	15%	110	93	92	77					66.9	49.6	44.5	60.6
St. Charles Catholic High School	7%	21	25	28	28	47.2%	40.0%	45.8%	42.0%				
St. Joan of Arc School	22%	77	74	65	54				42.1%	48.2	44.2	52.5	
St. Peter School	42%	45	46	47	44	73.0%	56.3%	56.7%	66.7%				
<b>St. Landry Parish</b>													
Family Worship Christian Academy	86%	112	130	152	146					82	86.7	63.8	67.9
Park Vista Elementary School	1%	15	14	9	5	75.8%	72.9%						
Westminster Christian Academy	12%	20	32	46	52	52.9%	41.2%	47.7%	43.2%				
<b>St. Mary Parish</b>													
Central Catholic School	3%	10	8	6	13	1.0%			23.1%				
<b>St. Tammany Parish</b>													
Cedarwood School	5%	4	5	5	5								
Children's College	9%	0	0	0	1								
Lakeside Christian Academy	16%	0	0	5	9								
Northlake Christian Elementary School	NA	49	0	0	0	51.4%							
Northlake Christian School	6%	28	61	44	32	55.6%		54.0%	61.6%		52.3		
St. Margaret Mary School	4%	11	14	12	12								
<b>Tangipahoa Parish</b>													
Emmanuel Seventh Day Adventist School	100%	0	6	15	16								
Holy Ghost School	3%	25	23	16	14	40.5%	40.0%						

School Name	Percent Scholarship Enrollment 2018-19*	Total Scholarship Enrollment				Basic and Above Rate				Scholarship Cohort Index			
		2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19
Mater Dolorosa School	15%	38	36	26	23	47.1%	35.9%	31.7%	26.7%				
St. Joseph School	0%	0	0	1	1								
St. Thomas Aquinas Diocesan Regional High School	1%	24	17	7	4	15.2%	23.8%						
<b>Terrebonne Parish</b>													
Maria Immacolata School	24%	37	35	32	33	22.2%	33.3%	43.1%	37.5%				
St. Gregory School	7%	0	0	0	7								
<b>Union Parish</b>													
Union Christian Academy	39%	65	71	65	71	32.4%	27.6%					30.9	36.4
<b>Vermilion Parish</b>													
Lighthouse Christian Preparatory School	85%	55	61	68	60					54.2	62.1	55.2	44.6
<b>Washington Parish</b>													
Annunciation School	27%	28	27	29	31		59.1%	50.0%	37.5%				
<b>West Baton Rouge Parish</b>													
Holy Family School	6%	14	16	18	20		56.4%	60.6%	58.3%				
<b>Total</b>		<b>6,863</b>	<b>6,525</b>	<b>6,694</b>	<b>6,691</b>								
<p>*The source for scholarship students as a percent of total enrollment for academic year 2018-19 was LDOE’s 2018-19 Louisiana Scholarship Program Annual Report and based on final enrollment numbers.</p> <p>** Schools with missing scores had less than 10 students in testing grades.</p> <p><b>Source:</b> Prepared by legislative auditor’s staff using un-audited data from LDOE. Enrollment numbers are based on 3<sup>rd</sup> quarter enrollment.</p>													