**ATTACHMENT TO REVIEW/ATTESTATION ENGAGEMENT AGREEMENT – AGREED-UPON PROCEDURES FOR CHARTER SCHOOL**

With respect to your representations included within the Louisiana Attestation Questionnaire, as of
June 30, 20X1 and for the year then ended, we will apply the following agreed-upon procedures:

*Administration*

1. Obtain the list of the members of the governing or management board.
2. Obtain the list of all disbursements made to members of the governing or management board during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) Report whether each of the six disbursements agrees to the amount and the payee in the supporting documentation, and (b) Report whether each of the six disbursements was incurred while the payee was fulfilling duties required as a member of the board.
3. Obtain the representation of management as to whether a religious organization shares building space with the School; and: (a) Verify management’s representation through observation, if possible, and (b) If a religious organization shares building space with the School, obtain documentation from the School’s management that the religious organization reimburses the Charter School for utility or other disbursements made on its behalf, and report on such documentation.
4. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and report whether each of the six disbursements was for expenditures incurred for or on behalf of the Charter School.

*Student Admissions*

1. Obtain a copy of the School’s admission requirements and approved charter agreement.
2. Randomly select a sample of 12 students. Obtain the student files for the selected students, compare the documentation in the students’ files with the School’s admission requirements, and report whether documentation exists in each of the students’ files to support that the student satisfies the School’s admission requirements.
3. Report whether documentation exists in each of the 12 selected students’ files to support that the student resides within the School’s jurisdiction per the charter agreement.

*Instructional Staff*

1. Obtain a list of the School’s instructional staff and their related certifications.
2. Compare the information obtained in Procedure 8 with the certification requirements found in Louisiana Revised Statute (R.S.) 17:3991 (C)(6), and report whether the instructors have the required certifications.
3. Randomly select six names from the list of instructional staff, and trace the related certifications to documentation in the instructor’s personnel folder. Report whether the certifications of the six selected instructors per the list obtained in Procedure 8 are supported by the documentation in the instructor’s personnel folder.

*Fixed Assets*

1. Obtain the list of fixed assets from management.
2. Randomly select a sample of six assets, and obtain documentation regarding the source of the funds used to acquire these assets from management. For each of the six selected assets, report the source of the funds used to acquire the asset, and how the asset is recorded in the School’s fixed asset records.

*Open Meetings Law*

1. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as open meetings as required by R.S. 42:11 through 42:28, and report whether there are any exceptions.

*Public Bid Law*

1. Obtain documentation for all expenditures made during the year that exceeded $250,000, where the expenditures were for the erection, construction, alteration, or improvement of a public facility or immovable property; and report whether the expenditures were made in accordance with R.S. 38:2211 through 2259.

*Code of Ethics for Public Officials and Public Employees*

1. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).
2. Obtain a list of all employees paid during the fiscal year.
3. Report whether any employees’ names appear on both lists obtained in Procedures 15 and 16.
4. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members’ and employees’ immediate families. Report whether any vendors appear on both lists.

*State Audit Law*

1. Report whether the School provided for a timely report in accordance with R.S. 24:513.
2. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*Other*

1. Obtain the School’s approved Charter. Compare, through inquiry of management and observation, the actual operations of the School with those contained in the approved Charter. Report any differences between the actual operations of the School compared to the operations authorized in its Charter.

##### Prior-Year Comments

1. Obtain and report management’s representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.