

**JAMES M. SINGLETON CHARTER SCHOOL,
SPONSOR ORGANIZATION
DRYADES YOUNG MEN'S CHRISTIAN ASSOCIATION**

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING
AGREED-UPON PROCEDURES
ON PERFORMANCE AND STATISTICAL DATA**

FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

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**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
James M. Singleton Charter School,
Sponsor Organization
Dryades Young Men's Christian Association
New Orleans, Louisiana

We have performed the procedures enumerated below as required by State of Louisiana R.S. 24:514 and listed in the Louisiana Governmental Audit Guide.

The procedures were agreed to by management of **James M. Singleton Charter School (JMSCS), Sponsor Organization Dryades Young Men's Christian Association,** the Louisiana Department of Education, and the Legislative Auditor for the State of Louisiana, solely to assist users in evaluating management's assertions about the accompanying performance and statistical data and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin in compliance with Louisiana Revised Statute 24:514. JMSCS's management is responsible for the completeness of the performance and statistical data.

This agreed-upon engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable Standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. The sufficiency of these procedures is solely the responsibility of the specified users of the report.

Consequently, we make no representation regarding the sufficiency of the following procedures described either for the purpose for which this report has been requested or for any other purpose.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

The procedures performed, our findings and management's response as applicable, related to the accompanying schedules (Schedules 1 and 2) are summarized as follows:

**General Fund Instructional and Support Expenditures
(SCHEDULE 1)**

1. Procedure

We selected a random sample of twenty-five (25) transactions and reviewed supporting documentation to determine if the sampled expenditures are classified correctly and reported in the proper amounts for each of the following amounts reported on the Schedule:

- o Total General Fund Instructional Expenditures; and
- o Total General Fund Equipment Expenditures.

Finding

The results of the procedure performed on the selected instructional and support expenses, revealed that the twenty-five (25) sampled transactions were correctly classified and reported.

Class Size Characteristics (SCHEDULE 2)

2. Procedure

We obtained a list of classes by school, school type and class size as reported on the schedule. We then traced a random sample of ten (10) classes to the October 2, 2020 roll books for those classes and determined if the classes were properly classified on the schedule.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

Class Size Characteristics (SCHEDULE 2), Continued

2. Procedure, Continued

Finding

The results of our procedure performed on class characteristics revealed a variance on the number of classes listed on the LEA State Summary report of 169 classes versus 170 as listed on the SISR 21 report. Further, we noted a misclassification of two (2) class activity as regular activity.

Management's Response

Management will enhance its reporting oversight to ensure completeness in external reports submitted.

Education Levels/Experience of Public School Staff (No Schedule)

2. Procedure

We obtained the October 2, 2020 Profile of Education Personnel (PEP) data submitted to the Department of Education, including full-time teachers, principals, and assistant principals by classification, as well as their level of education and experience, and obtained management's representation that the data/listing was complete. We then selected a sample of twenty-two (22) individuals (maximum teacher population on October 2, 2020), traced to each individual's personnel file, and observed that each individual's education level and experience were properly classified on the PEP data.

Finding

The results of the procedure performed on education levels and experience revealed variances for twenty-two (22) teachers compensation as reported on the PEP report dated June 30, 2021 to the payroll register reported compensation for the year ended June 30, 2021.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

Education Levels/Experience of Public School Staff (No Schedule), Continued

3. Procedure, Continued

Management's Response

The variances were due to the failure of JMSCS to update the PEP report from the October 2, 2020 submission to the June 30, 2021 reporting. Management has instituted revised procedures to address the referenced finding.

Public School Staff Data: Average Salaries (No Schedule)

4. Procedure

We obtained the June 30, 2021 PEP data submitted to the Department of Education of all classroom teachers, including their base salary, extra compensation, and ROTC or rehired retiree status, as well as full-time equivalents, and obtained management's representation that the data/listing was complete. We then selected a sample of twenty-three (23) individuals (using the maximum teacher population on June 30, 2021), traced to each individual's personnel file, and observed that each individual's salary, extra compensation, and full-time equivalents were properly included on the PEP data for the year ended June 30, 2021.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

Public School Staff Data: Average Salaries (No Schedule), Continued

4. Procedure, Continued

Finding

Based on the results of our procedure performed on the sampled teachers, we noted variances between the data as reported in the PEP report in comparison to individual personnel file as follows:

- In one (1) instance, we noted no documents on file to support the level of education and experience,
- In three (3) instances, the education level as reported on the PEP report did not agree to the data in the individual's personnel file
- For twelve (12) teachers, we noted variances between the years of experience as reported in the PEP report data versus the respective individuals personnel file.

Management's Response

Management will review all personnel files to ensure completeness and alignment in future reporting.

**INDEPENDENT ACCOUNTANTS' REPORT
ON
APPLYING AGREED-UPON PROCEDURES
(CONTINUED)**

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

JMSCS's response to the findings in our agreed-upon procedures is described in this report under the caption "Management's Response". We did not perform any procedures on JMSCS's response and, accordingly, we express no opinion on it.

This report is intended solely for the use of management, Board of Directors, the Louisiana Department of Education, BEST, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditors as a public document.

March 31, 2022

**SCHEDULES REQUIRED BY STATE LAW
(R.S. 24:514 - PERFORMANCE AND STATISTICAL DATA)**

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**James M. Singleton Charter School
Class Size Characteristics
As of October 2, 2020**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	75.0%	111	10.8%	16	14.2%	21		
Elementary Activity Classes	71.4%	15	19.0%	4	9.5%	2		
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

See Accompany Independent Accountants' Report on Applying Agreed-Upon Procedures.