



LYCÉE FRANÇAIS DE LA NOUVELLE-ORLÉANS

LOUISIANA COMPLIANCE QUESTIONNAIRE (For Audit Engagements of Charter Schools)

Dear Chief Executive Officer:

Attached is the Louisiana Compliance Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of a financial audit of Louisiana charter schools. The completed and signed questionnaire must be presented to and adopted by the governing body of your organization in an open meeting.

The completed and signed questionnaire and a copy of the adoption instrument **must be given to the auditor at the beginning of the audit.** The auditor will, during the course of his/her regular audit, test the accuracy of the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his/her audit. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA
Louisiana Legislative Auditor

Enclosure



LYCÉE FRANÇAIS DE LA NOUVELLE-ORLÉANS

LOUISIANA COMPLIANCE QUESTIONNAIRE (For Audit Engagements of Charter Schools)

October 23, 2023 (Date Transmitted)

Kolder, Slaven & Company, LLC (CPA Firm Name)
183 S. Beadle Road (CPA Firm Address)
Lafayette, LA 70508 (City, State Zip)

In connection with your audit of our financial statements as of June 30, 2023 and for July 1, 2022 through June 30, 2023 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of October 23, 2023 (date completed/date of the representations).

PART I. SCHOOL PROFILE

1. Name and address of the charter school.

Lycée Français De La Nouvelle-Orléans
1601 Leonidas St
New Orleans, LA 70118

2. List names, addresses, and telephone numbers of school officials. Include members of the governing board, chief executive and fiscal officer, and legal counsel.

Cassandra Sanchez, Chair, casanchez@lfno.org
Courtney Elzey, Vice-Chair, celzey@lfno.org
Matthew Moreland, Treasurer, mmoreland@lfno.org
David Theard, Secretary, dtheard@lfno.org
Khrista McCarden, Board Member, kmccarden@lfno.org
Geri Robinson, Board Member, grobinsn2@lfno.org
Franklin Enrique Garcia, Board Member, fgarcia@lfno.org
Tatiana Begault, Board Member, tbegault@lfno.org
Michael Kennedy, Board Member, mkenedy@lfno.org



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3. Period of time covered by this questionnaire.

July 1, 2022 - June 30, 2023

4. Identify the charter school type and the parties to the charter.

Lycée Français De La Nouvelle-Orléans – Louisiana Board of Elementary and Secondary Education

5. Briefly describe the public services provided.

Public charter school serving 981 students in grades PK-12

6. Identify the expiration date of the current charter.

The expiration date of the current charter is June 30, 2023

LEGAL COMPLIANCE

PART II. ADMINISTRATION

7. It is true that no member of the governing or management board has received any compensation other than reimbursement of actual expenses incurred while fulfilling duties as a member of such board (R.S. 17:3991(A)(1)(b)). **YES**
8. All members of the governing board and all school administrators meet the qualifications prescribed by the charter school agreement [R.S. 17.3991(B)(10)]. **YES**
9. Our actual management and accounting practices comply with those prescribed by the charter agreement [R.S. 17.3991(B)(16)]. **YES**
10. It is true that the school has maintained the types and amounts of insurance coverage specified by the charter agreement [R.S. 17.3991(B)(18)]. **YES**
11. The school is not affiliated with any religion or religious organization or institution [R.S. 17:3991(E)(1)]. **YES**

PART III. STUDENT ADMISSIONS

12. Student admission requirements, if any, include a system for appropriate admission decisions and the requirements have been applied on a consistent basis [R.S. 17:3991(B)(3)]. **YES**
13. It is true that all students reside within the jurisdiction of the school as described in the charter agreement [R.S. 17:3991(C)(1)(a)]. **YES**



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14. The student application period is not less than one month nor more than three months [R.S. 17:3991(C)(1)(b)]. **YES**
15. No students, other than those enrolled in the preexisting school, if applicable, or those who attended the charter school in its previous year of operation, or the siblings of students who attended the charter school in its previous year of operation have been given preferential admission or have been admitted during the application period [R.S. 17:3991(C)(1)(c)(i) through (iii)]. **YES**

PART IV. INSTRUCTIONAL STAFF

16. The charter school has employed instructional staff who have at least a baccalaureate degree and who are subject to all provisions of state law relative to background checks applicable to the employment of public school personnel [R.S. 17: 17:3991(C)(6)]. **YES**

PART V FIXED ASSETS

17. Yes, as a Type 4 charter school, if applicable, we have maintained records of fixed assets that clearly identify those assets belonging to the local school board [R.S. 17:3991(H)]. **N/A**
18. Yes, as a Type 1, Type 2, Type 3, Type 3B, or Type 5 charter school, if applicable, we have maintained records of fixed assets that clearly identify those assets acquired with public funds, which, if the school ceases to operate, become the property of the chartering authority [R.S. 17:3991(H)]. **YES**
19. The charter school, regardless of type, has maintained records of fixed assets that clearly identify those assets which were acquired with private funds and which remain the property of the nonprofit organization [R.S. 17:3991(H)]. **YES**

PART VI COUNT OF STUDENTS

20. It is true that the student count reported to the local school board or the Louisiana Department of Education, as applicable, represents the actual number of eligible students enrolled in the charter school as of October 1 of the funding year [R.S. 17:3995(A)(1)]. **YES**

PART VII OPEN MEETINGS LAW

21. We have complied with the laws pertaining to open and public meetings (R.S. 42:11 through 42:28). **YES**

PART VIII PUBLIC RECORDS ACT

22. It is true that we have complied with the laws pertaining to public records (R.S. 44:1 through 44:39). **YES**



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PART IX PUBLIC BID LAW

23. It is true that we obtained bids for any erection, construction, alteration, improvement, or repair of a public facility or immovable property (R.S. 38:2211 through 38:2259).

YES

PART X CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

24. It is true that no employees or members of the governing or management board have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124. **YES**

25. It is true that no member of the immediate family of any member of the governing or management board of the charter school has been employed by the charter school under circumstances that would constitute a violation of R.S. 42:1119, except as applies to any person employed by the charter school prior to August 15, 2003. **YES**

PART XI STATE AUDIT LAW

26. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513..

YES

27. We did not enter 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).

YES

PART XII GENERAL

28. It is true that the actual operations of the school agree with those specified in its approved charter (See Charter). **YES**

PART XIII ISSUERS OF MUNICIPAL SECURITIES

29. It is true that we have complied with the requirements of R.S. 39:1438.C. **N/A**

PART XIV REPORTING

30. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

YES



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31. We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

YES

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you, the Legislative Auditor, the Louisiana Department of Education, and the applicable state grantor agency/agencies any known noncompliance that may occur subsequent to the issuance of your report.

_____ Secretary _____ Date

_____ Treasurer _____ Date

_____ President _____ Date