

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Charter Schools)**

5/17/21 (Date Transmitted)

Postlethwaite & Netterville (CPA Firm Name)

One Galleria Boulevard, Suite 2100 (CPA Firm Address)

Metairie, LA 70001 (City, State Zip)

In connection with your audit of our financial statements as of 06/30/2021 and for July 1, 2020 – June 30, 2021 (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 July 15, 2021 (date completed/date of the representations).

PART I. SCHOOL PROFILE

1. Name and address of the charter school.

International School of Louisiana
1400 Camp Street
New Orleans, LA 70130

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

See attachment.

3. Period of time covered by this questionnaire.

July 1, 2020 – June 30, 2021

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

Type 2 – Board of Elementary and Secondary Education

5. Briefly describe the public services provided.

Education of K – 8th grade students through language immersion (French and Spanish)

6. Identify the expiration date of current charter.

June 30, 2025

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 [] No []

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
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 [] No []

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 [] No []

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)]. Not applicable
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 [] No []

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 [] No []

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 [] No []

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 [] No []

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 [] No []

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

24. It is true that no employees or member 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 [] No []

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 [] No []

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 [] No []

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 [] No []

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 [X] No []

PART XIII ISSUERS OF MUNICIPAL SECURITIES

29. It is true that we have complied with the requirements of R.S. 39:1438.C. Not applicable

Yes [] No []

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 [X] No []

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