

**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. Upon completion, the questionnaire must be presented to and adopted by the governing body of your organization in an open meeting.

The completed 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 my 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 examination. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

Enclosure

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

_____ (Date Transmitted)

Bernard & Franks, A Corporation of CPA's (CPA Firm Name)

4141 Veterans Blvd., Suite 313 (CPA Firm Address)

Metairie, LA 70002 (City, State Zip)

In connection with your audit of our financial statements as of June 30, 2018 and for the year ended (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 September 24, 2018 (date completed/date of the representations).

PART I. SCHOOL PROFILE

1. Name and address of the charter school.

Voices for International Business and Education
dba International High School of New Orleans
727 Carondelet St
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.

- Sean Wilson, Head of School, 3913 Lake Des Allemands Dr., Harvey, LA, 504-613-5708.
- Denise Deno, Director of Finance, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Jaimmé Collins, Adams & Reese, LLP, 701 Poydras St., Suite 4500, New Orleans, LA 70139, 504-581-3234.
- Mariska Roney, Board Chair, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Gail Lazard, Board Vice Chair, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Amer Tufail, Board Treasurer, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Blair Schilling, Board Secretary, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Donaldo Batiste, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Stasi Bernard, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Stacey Cunningham, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Amber Brown, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Jennifer Gordon-Lampton, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Kevin Katner, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Robert Keller, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Anne Kock, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Stacie Retzlaff, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Eleanor Simmons, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.
- Shontell Thomas, 727 Carondelet St., New Orleans, LA 70130, 504-613-5703.

3. Period of time covered by this questionnaire.

July 1, 2017 - June 30, 2018

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

Type 2 Charter School

5. Briefly describe the public services provided.

It is Louisiana's only open enrollment public high school to offer the International Baccalaureate Diploma program and a full college preparatory curriculum. The School's mission is educate and nurture a diverse learning community through the International Baccalaureate Programme, world languages, and intercultural appreciation to succeed in a global economy.

6. Identify the expiration date of current charter.

Six year term that began on July 1, 2015 and will terminate on June 30, 2021.

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)).
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)].
9. Our actual management and accounting practices comply with those prescribed by the charter agreement [R.S. 17.3991(B)(16)].
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)].
11. The school is not affiliated with any religion or religious organization or institution [R.S. 17:3991(E)(1)].

Yes [x] 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)].
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)].
14. The student application period is not less than one month nor more than three months [R.S. 17:3991(C)(1)(b)].
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 [x] 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 [x] 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)].

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)].

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 [x] 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 [x] 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 [x] 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 [x] 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 [x] No []

PART X STATE AUDIT LAW

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

Yes No

25. 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 XI GENERAL

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

Yes No

PART XII ISSUERS OF MUNICIPAL SECURITIES

27. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes No

PART XIII REPORTING

28. 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 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 November 28, 2018 Date

Treasurer November 28, 2018 Date

President November 28, 2018 Date