



June 22, 2018

Pastor Charles J. Southall
Board President
Spirt of Excellence Academy, Inc.
2503 Willow Street
New Orleans, Louisiana 70113

Re: Concerns of Financial Non-Compliance

Dear Pastor Southall:

I am writing to request specific information in regards to Spirit of Excellence Academy, Inc.'s financial practices, policies, and procedures, in light of recent concerns raised regarding employee payroll. Below is a summary of information we would like to collect from your organization immediately. Given that Edgar P. Harney currently has an outstanding Level 2 Notice of Non-Compliance regarding financial management concerns, we expect this letter will receive your immediate attention and prompt response.

Specifically, in terms of documents to be submitted, we request the following from fiscal years 2016, 2017 and 2018 no later than Thursday, June 28, 2017:

- General Financial Records:
 - Monthly Financial Statements
 - Monthly Bank Reconciliations with associated bank statements and outstanding check lists attached
 - Approved Federal Grant Budget with Associated Staffing Lists/EGMS Statements
- Salaries & Benefits
 - Payroll
 - Benefits (Health Insurance, Retirement, Flexible Spending plans) – Bills and Payments
 - RTA Token program
- Employee Reimbursements and Advancements
- Monthly Credit Card Statements with receipts attached
- All consulting agreements undertaken by Spirt of Excellence Academy, Inc. with external third-parties

Additionally, your June submission requirements, as summarized in Addendum E of your Level 2 Non-Compliance Notice dated February 23rd, 2018, are now past due. OPSB received submissions for April and May, but not the required submission for June 15th. Please submit these documents no later than June 28th, 2017 as well.

Please note, the contractual agreement between Spirit of Excellence Academy and OPSB permits OPSB, in its role as local authorizer, to take all reasonable and necessary steps to ensure that charter schools comply with the agreement and all applicable laws. We hope you will comply with our requests based upon the timelines stated. Failure to respond to these remedies may result in escalated consequences, including but not limited to revocation of your charter contract with OPSB. Please contact Erica Freeman at erica_freeman@opsb.us or 504-304-3508 with any questions that you may have regarding this letter.

Sincerely,

Dina Hasiotis,
Executive Director of School Performance

CC: Henderson Lewis, Jr., Superintendent, OPSB