

High-Quality Schools List for Charter School Program (CSP) Expansion

Explanation of Criteria Used

May 2020

High-Quality Community School Criteria

1. ACADEMIC CRITERIA

1. Has been in operation by the 2017-2018 school year or prior.
2. Received a C or higher for the Overall school grade based on the results of the 2018-2019 Ohio School Report Card;
3. For the 2018-2019 school year, received a C or better on the Progress Measure as well as a C or better for the Overall Value-Added Grade. In addition, for the economically disadvantaged students, minority students, students with disabilities and English learner students, the school cannot have a D or F in the Value-Added progress measure and cannot have a D or F letter grade for the 4-year Graduation Rate; and
4. For the 2017-2018 school year, received a C or better on the Progress Measure as well as a C or better for the Overall Value-Added Grade.

2. GOOD STANDING CRITERIA REQUIRED OF ALL SCHOOLS

In order to be in “good standing,” a community school must demonstrate:

- The school is not currently on probation;
- The school is not in receipt of a notice of intent to suspend operation from its sponsor;
- The school has not been required by its sponsor to suspend operation; and
- The school is not in receipt of a notice of termination from its sponsor.
- The school has no unresolved corrective action plans from the prior year Oversight of School Compliance worksheet submitted as part of the Sponsor Evaluation

3. FINANCIAL CRITERIA

A community school must demonstrate that the school meets acceptable standards of accounting and fiscal condition. Specifically, a school must demonstrate:

- The school has not been determined unauditably by the Auditor of State;
- The school has no unresolved findings for recovery;
- The school has not received an opinion other than an unqualified opinion on the most recently released annual fiscal audit; and
- The school demonstrates no other significant issues related to fiscal condition, for example going concern comments in multiple audit reports, material misstatements in the financial statements and/or findings for financial matters related to internal controls or oversight of federal funds.

4. ADDITIONAL CRITERIA

- A school that is no longer in operation or has merged into another community school and no longer exists as a separate legal entity shall be removed from the list of high-quality community schools.

ADDITIONAL NOTES

Green Inspiration Academy IRN#134197

Green Inspiration Academy met the academic and “good standing” criteria for inclusion on the list of high-quality schools for the purpose of the federal CSP grant but failed to meet financial criteria. The school demonstrated other significant issues related to fiscal condition.

Emphasis of Matter: The 18-19 [audit](#) identified the school has recurring losses from operations and will continue as a going concern.

Lakeland Academy Community School IRN #011511

Lakeland Academy Community School met the academic and “good standing” criteria for inclusion on the list of high-quality schools for the purpose of the federal CSP grant but failed to meet the financial criteria. The most recent audit identified concerns for internal controls.

Emphasis of Matter: The 17-18 [audit](#) identified noncompliance due to financial statements not being prepared in accordance with GAAP and a Significant Deficiency due to receipts and expenditures not always being posted into accurate classifications.

Miami Valley Academies IRN #132944

Miami Valley Academies met the academic and “good standing” criteria for inclusion on the list of high-quality schools for the purpose of the federal CSP grant but failed to meet the financial criteria. The most recent audit identified concerns for the school’s financial health.

Emphasis of Matter: The 17-18 [audit](#) included a Fiscal distress note. The 18-19 [audit](#) identified losses from operations and stated the school will continue as a going concern.

Wings Academy 1 IRN #000736

Wings Academy 1 met the academic and “good standing” criteria for inclusion on the list of high-quality schools for the purpose of the federal CSP grant but failed to meet the financial criteria. The most recent audit identified concerns for internal controls related to segregation of duties.

Emphasis of Matter: The 17-18 [audit](#) identified lack of internal controls regarding the segregation of duties. The overlapping duties for the Chief Administration Officer constitute a material weakness in control.