

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

Explanation of Criteria Used

April 2019

High-Quality Community School Criteria

1. ACADEMIC CRITERIA

1. Has been in operation by the 2016-2017 school year or prior.
2. Received a C or higher for the Overall School Grade based on the results of the 17-18 report card;
3. For the 17-18 school year, received a C or better on the Progress Measure as well as an C or better for the Overall Value-Added Grade. In addition, for the economically disadvantaged students, minority students, students with disabilities and ELL 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 16-17 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 unauditible 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

Dayton Early College Academy, Inc. IRN #009283

Dayton Early College Academy, Inc 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 had finding for recovery and demonstrated other significant issues related to internal controls.

***Emphasis of Matter:** The most recent [audit](#) identified areas of finding for recovery and lack of internal controls over posting and review of financial statements resulting in numerous inaccuracies and questioned costs of federal funds spent for unallowable purposes.*

Focus Learning Academy of Northern Columbus IRN #142943

Focus Learning Academy of Northern Columbus 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 school demonstrated other significant issues related to fiscal condition.

***Emphasis of Matter:** The most recent External Monitoring Subrecipient Review identified several unallowable costs in the use of federal funds (i.e. Title I-A, Title I- School Improvement, Title II-A). The review identified areas of lack of internal controls on oversight of federal funds.*

Green Inspiration Academy IRN #000875

Green Inspiration Academy met the academic and “good standing” criteria for inclusion on the list of high-performing schools for the purposes of the federal CSP grant but failed to meet financial criteria. The two most recent audit reports released by the Auditor of State both identified a going concern issue for the school.

***Emphasis of Matter:** The 16-17 [audit](#) raises substantial doubt about its ability to continue as a going concern. The audit states “the School has suffered recurring losses from operations and has a net position deficiency of \$2,761,721 that raises substantial doubt about its ability to continue as a going concern.”*

The 15-16 [audit](#) raises substantial doubt about its ability to continue as a going concern. The audit states “..the School has suffered recurring losses from operations and has a net position deficiency of \$2,651,652 that raises substantial doubt about its ability to continue as a going concern.

King Academy Community School IRN #000576

King 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 most recent [audit](#) identified lack of internal controls over bank accounts and reconciliation process. Also, there was a finding for recovery in favor of the school due to an overpayment to a staff member. The auditors issued a disclaimer of opinion due to management not providing written representations for the audit period.*

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 16-17 [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.