
Make the Mark.

Atlanta Public Schools | January 13, 2025

Charter & Partner Schools Internal Audit – Report #SP-FY25-01



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January 13, 2025

Connie Brown, CPA, CIA, CRMA
Executive Director, Internal Compliance
Atlanta Public Schools
130 Trinity Avenue
Atlanta, GA 30303-3624

Dear Connie:

Plante Moran has completed our consulting services for Atlanta Public Schools ("APS") consisting of an internal audit over the Office of Charter and Partner Schools, as summarized in our professional services agreement dated May 15, 2024, and statement of work dated September 6, 2024.

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on APS's internal control environment. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is solely for the information and use of the management and the Atlanta Public Schools Board of Education and is not intended for use by anyone other than these specified parties.

We would like to thank the management and staff of APS for their cooperation and courtesy throughout this process.

Sincerely,



Matthew Bohdan, CPA, CIA
Engagement Partner



Troy Snyder, CICA
Relationship Partner

Executive Summary



Project Overview

The Atlanta Public Schools (“APS”) Audit Committee approved an internal audit of the Office of Charter & Partner Schools function at the request of the District Superintendent. The Office of Internal Compliance (“OIC”) engaged Plante Moran to perform the internal audit of the Office of Charter & Partner Schools function.

Objective & Scope

Plante Moran evaluated the Office of Charter & Partner Schools function, focusing on charter renewals, monitoring contract requirements, and overall performance of charter and partner schools during the 2023–2024 school year. Specifically, we assessed District policies, procedures, and practices in alignment with Board policy and the Georgia Department of Education regulations. Our audit objectives included reviewing the alignment of actual practices with Board policy and departmental procedures, identifying internal controls to support timely and accurate record-keeping and reporting, and identifying gaps and recommendations to mitigate risk to the District. Further details regarding the audit objectives tested can be found on page five of this report.

Methodology

To evaluate the adequacy of the policies, procedures, and practices in place, Plante Moran performed the following:

1. Inspected District policies, procedures, and documentation in alignment with Board policy and the Georgia Department of Education regulations related to charter school requirements.
2. Assessed roles and responsibilities of key stakeholders in the contract monitoring process.
3. Evaluated internal controls related to contract monitoring.
4. Performed sample-based testing of academic performance, financial performance, adherence to mission, goals, and programs, and regulatory and compliance contract monitoring activities performed.
5. Performed sample-based testing of charter and partner school contracts to ensure approvals were obtained by authorized parties.
6. Conducted walkthrough interviews with the Office of Charter and Partner Schools team to discuss practices and confirm observations.
7. Performed analytics to evaluate and investigate student withdrawals around state testing periods and FTE count dates.

Summary of Themes

The table below highlights overarching thematic areas that were identified during audit fieldwork.

| No. | Area | Theme |
|-----|---|---|
| 1 | Established Monitoring Processes and Procedures | The Office of Charter and Partner Schools has established monitoring processes to oversee that charter and partner schools generally adhere to contractual requirements and meet accountability goals in areas such as academics, financial viability, governance, and compliance with district, state, and federal regulations. These processes encompass site visits, reviews of documentation, and active collaboration with various APS departments. Furthermore, the Office has developed comprehensive standard operating procedures (SOPs) for many monitoring activities, promoting consistency and transparency in operations. |
| 2 | Strengthen Communication of Concerns and Follow-Up Activities | The Office of Charter and Partner Schools may benefit from improving its follow-up processes to ensure timely and effective communication of issues and the implementation of recommendations by the charter and partner schools. Currently, there is no documented process for determining when to issue Letters of Direction or Concern, leading to potential delays in addressing significant issues. In addition to proactive communication, there is a need for consistent follow-up to verify that charter and partner schools are implementing the recommendations provided during site visits and other monitoring activities. The lack of a structured follow-up process means that some recommendations may not be addressed promptly or effectively. |
| 3 | Enhance Documentation of Monitoring Review, Roles, and Responsibilities | For certain contractual requirements, there is insufficient documentation to substantiate the contract monitoring processes performed by the Office of Charter and Partner Schools. While there is an understanding that documentation should have an independent preparer and reviewer, there is no evidence of who prepared and reviewed the documentation, or when these actions took place. This lack of documentation can hinder accountability and transparency in the monitoring process. Additionally, there is a lack of clear documentation outlining the roles and responsibilities of various departments involved in compliance monitoring. Without clear documentation, there can be confusion and overlap in responsibilities, leading to inefficiencies and potential gaps in monitoring. |

Detailed Audit Results



Approach

Plante Moran conducted a comprehensive evaluation of the District's policies and procedures related to charter renewals, monitoring contract requirements, and overall performance of charter and partner schools. This assessment focused on their completeness, clarity, and compliance with O.C.G.A § 20-2-2060 *et seq.*, the Charter Schools Act of 1998. Our testing scope was limited to the processes performed by the Office of Charter and Partner Schools and did not include processes supported by other District departments or inquiries with the charter and partner schools. Our testing included inquiry with the Office of Charter and Partner Schools and sample-based testing to assess the following audit objectives:

| No. | Audit Objective Descriptions | Conclusion |
|-----|---|---|
| 1 | Evaluate the Office of Charter and Partner Schools' standard operating procedures, including monitoring procedures over contract performance that govern charter and partner schools. Understand the frequency and methodology in which monitoring is performed. | Ineffective (Finding No. 2, 5) |
| 2 | Assess how roles and responsibilities for contract monitoring are communicated within the Office of Charter and Partner Schools. | Ineffective (Finding No. 6) |
| 3 | Obtain evidence of contract performance monitoring procedures performed by the Office of Charter and Partner Schools for a sample of schools, including the following: i. Academic performance ii. Financial performance iii. Adherence to the mission, goals, and programs outlined in the charter iv. Regulatory and compliance | Ineffective (Finding No. 1, 3, 4, 8, 9) |
| 4 | Inspect a sample of Charter and Partner School contracts and renewals to ensure approvals were obtained by all parties in accordance with Board policy and standard operating procedures. | Effective |
| 5 | Perform analytics to evaluate student withdrawal patterns and outliers around state testing periods and FTE count dates. Investigate a sample of outliers and review evidence of the reason for withdrawal, including the correlation between withdrawal rates and grade levels. | Ineffective (Finding No. 7) |

Each of the above audit objectives was assigned a conclusion of effective or ineffective.

1. **Effective** indicates that the audit evidence demonstrates that the controls or processes tested are operating as intended and achieving the desired outcomes.

2. **Ineffective** indicates that the audit evidence demonstrates that the controls or processes tested are not operating as intended and failing to achieve the desired outcomes.

Summary of Findings and Recommendations

Our observations below are based on corroborative inquiry with APS personnel, inspection of sample documentation, and in some cases, full population testing through our use of data analytics. In response to our observations, recommendations are included for the District's consideration on how to resolve gaps where internal controls were not in place, internal controls were not designed effectively, or opportunities exist to reduce risk to the District.

Each recommendation was rated high, moderate, or low based on priority in terms of impact on the process, internal controls, or efficiency of operations.

1. **High priority** indicates that the finding requires immediate attention, and the recommendation may have a significant impact on risk mitigation.
2. **Moderate priority** indicates that the finding should be addressed timely, and the recommendation may have a meaningful impact on risk mitigation.
3. **Low priority** indicates that the finding should be addressed as time and resources permit, and the recommendation may have a low impact on risk mitigation.

The following table summarizes the findings identified through the audit.

| High Priority | Moderate Priority | Low Priority | Total Findings |
|---------------|-------------------|--------------|----------------|
| 2 | 5 | 2 | 9 |

The table below summarizes the findings and related recommendations identified through the audit:

| No. | Observation | Recommendation | Priority |
|---|--|---|----------|
| 1 | <p>Special Education compliance monitoring was not performed for all schools by the Office of Charter and Partner Schools during the 2023-2024 school year.</p> <p>Additionally, the Office of Charter and Partner Schools provides recommendations and action items to the schools but does not have an established process to validate the implementation of these recommendations and action items.</p> | <ol style="list-style-type: none"> 1. The Office of Charter and Partner Schools should ensure that their special education monitoring processes and site visits are conducted at least annually for all charter and partner schools to assess compliance with federal special education laws and regulations. 2. Implement a follow-up process to verify that schools address and resolve the recommendations provided in the site-based special education review reports. A timeline for implementation should be agreed upon with the charter or partner school. 3. Ensure the standard operating procedure is updated to reflect corresponding changes to special education monitoring processes. | High |
| <p>Management Response #1: The Office of Charter + Partner Schools (OCPS) Special Education Coordinator engages in regular monitoring of special education compliance at charter and partner schools. One component of this monitoring is school-based special education audits. In SY23-24, a special education audit was not fully completed for three charter and partner schools selected for testing due to scheduling conflicts. Moving forward, OCPS will ensure the completion of each charter and partner school's annual special education audit prior to spring break each school year. Additionally, the existing special education compliance monitoring standard operating procedure will be updated to include (1) written verification of the follow-up completed by a charter or partner school to address any findings from the audit and (2) new random file audit monitoring processes implemented by the APS Special Education Department for all APS schools.</p> <p>Implementation Date: 2/24/2025</p> <p>Responsible for Implementing Recommendation: OCPS Special Education Coordinator</p> | | | |

| No. | Observation | Recommendation | Priority |
|---|---|---|----------|
| 2 | While the Office of Charter and Partner Schools uses Letters of Direction or Concern to address adherence issues with contractual requirements for charter and partner schools, there is currently no documented process for this escalation. | <p>Develop and implement a formal standard operating procedure to ensure that concerns with adherence to requirements outlined in the contract are communicated to the relevant charter and partner school personnel promptly. This procedure should include:</p> <ol style="list-style-type: none"> 1. Specific criteria for what constitutes a concern that needs escalation (e.g., regulatory non-compliance, deteriorating financial metrics, contractual non-compliance, etc.). 2. Different levels of escalation (e.g., initial warning, formal notice, final warning) and the corresponding actions for each level. 3. Roles and responsibilities of individuals involved in the escalation process. 4. Steps for notifying relevant parties about the concern, including the format and content of the communication (e.g., email, formal letter). 5. Timeframes for communicating the issue to the school after identification. 6. A follow-up procedure to ensure concerns are addressed promptly and action plans are effectively implemented. This procedure may include regular check-ins, progress tracking, and verification of completed actions within specified timeframes. | High |
| <p>Management Response #2: OCPS uses criteria to determine when to send a charter or partner school a "letter of concern" (initial notification of a general concern about a school's performance) or a "letter of direction" (prompted by a specific concern tied to contractual compliance with clear direction on corrective actions). These letters are sent to the board chair and school leader of the charter or partner school and posted on the OCPS website. OCPS will document this process in a formal standard operating procedure.</p> <p>Implementation Date: 2/24/2025</p> <p>Responsible for Implementing Recommendation: OCPS Executive Director</p> | | | |

| No. | Observation | Recommendation | Priority |
|--|---|--|----------|
| 3 | Certain contractual requirements in the charter and partner agreements are not monitored for compliance, at least annually. | <p>The Office of Charter and Partner Schools has implemented an annual site visit process as of the 2024-2025 school year to address monitoring of academic program requirements and personnel background checks.</p> <p>The Office of Charter and Partner Schools should evaluate the need for a more precise review to corroborate adherence to established processes and validate compliance with the following contractual requirements:</p> <ol style="list-style-type: none"> 1. Accuracy of grade reporting and grade changes within Infinite Campus. 2. Adherence to accepted absence and attendance procedures. 3. Reasonableness of Governing Board compensation. | Moderate |
| <p>Management Response #3: OCPS uses the same level of monitoring of grade and daily student attendance reporting for charter and partner schools that APS uses for district-run schools. OCPS will evaluate whether additional monitoring is needed to ensure schools' compliance with contractual requirements. At this time, none of the APS charter school organization governing boards compensate their members. As a part of its governance monitoring standard operating procedure, OCPS will develop a protocol to assess the reasonableness of board member compensation should it be needed.</p> <p>Implementation Date: 4/14/2025</p> <p>Responsible for Implementing Recommendation: OCPS Executive Director</p> | | | |

| No. | Observation | Recommendation | Priority |
|---|--|---|----------|
| 4 | Signed Code of Ethics or Conflicts of Interest forms were not obtained from all Governing Board members for 3/7 charter schools and clusters selected for testing. | Develop tracking and verification mechanisms to ensure that all charter Governing Board members submit a signed Code of Ethics and Conflicts of Interest form annually to reinforce their commitment to ethical standards and facilitate the disclosure of potential conflicts of interest. Additionally, define follow-up actions for any missing forms or forms not submitted within the specified timeframe. | Moderate |
| <p>Management Response #4: During SY23-24, OCPS missed collecting signed conflict of interest and/or code of ethics forms for three board members across the seven charter school organization governing boards selected for testing. Moving forward, in addition to collecting these forms each September, OCPS will institute a second collection date in the spring to capture forms for any new charter school board members who may have joined a board after the initial collection date. Additionally, the chairperson of any charter school board with missing forms for current members will be notified after each collection date and given a period of 30 days to submit missing forms before a letter of direction is issued.</p> <p>Implementation Date: 4/14/2025</p> <p>Responsible for Implementing Recommendation: OCPS Executive Director</p> | | | |

| No. | Observation | Recommendation | Priority |
|--|---|---|----------|
| 5 | There are no written standard operating procedures documenting OCPS' governance compliance monitoring processes included in their Standard Operating Procedures Reference Manual. | <p>Develop standard operating procedures that document activities performed for monitoring governance requirements outlined in charter and partner school contracts. These standard operating procedures should be incorporated into the Standard Operating Procedures Reference Manual maintained by the Office of Charter and Partner Schools.</p> <p>The standard operating procedures should include guidelines for the following governance monitoring activities:</p> <ol style="list-style-type: none"> 1. Attending and documenting observations from governing board meetings to ensure compliance with governance standards. 2. Reviewing the board by-laws and grievance policy posted on the school's website to ensure they are up-to-date and accessible. 3. Reviewing board meeting notices, agendas, and minutes to verify that meetings are conducted in accordance with governance requirements and that appropriate topics are covered. 4. Verifying that all board members completed the required governance training, conflicts of interest forms, and code of ethics forms. | Moderate |
| <p>Management Response #5: OCPS engages in regular monitoring of schools' governance responsibilities. A governance monitoring standard operation procedure will be developed to document these monitoring processes.</p> <p>Implementation Date: 4/14/2025</p> <p>Responsible for Implementing Recommendation: OCPS Executive Director</p> | | | |

| No. | Observation | Recommendation | Priority |
|--|---|--|----------|
| 6 | The monitoring of charter and partner schools' compliance with certain regulatory-based contractual requirements has been delegated to other APS departments outside of the Office of Charter and Partner Schools. Roles, responsibilities, and specifics of what monitoring activities are being performed by the other departments are defined but not documented. This lack of documentation compromises accountability and increases the risk of gaps in compliance monitoring. | <p>Document roles and responsibilities for all aspects of charter and partner school compliance monitoring that is performed by an APS department outside of the Office of Charter and Partner Schools to ensure transparency, accountability, and alignment across the District. This should include:</p> <ol style="list-style-type: none"> 1. Identify the teams or departments responsible for each aspect of contract monitoring. 2. Document the specific monitoring activities performed by each team, ensuring there is no overlap or gaps in responsibilities. 3. Define the frequency at which each monitoring activity should be performed (e.g., monthly, quarterly, annually). | Moderate |
| <p>Management Response #6: For each APS department that plays a role in compliance monitoring of APS charter and/or partner schools, OCPS will collaborate with the department to develop a standard operating procedure that outlines the specific monitoring responsibilities of OCPS and the department. OCPS will facilitate with the department an annual review of the standard operating procedure and make any updates as needed.</p> <p>Implementation Date: 6/27/2025</p> <p>Responsible for Implementing Recommendation: OCPS Executive Director</p> | | | |

| No. | Observation | Recommendation | Priority |
|-----|--|---|----------|
| 7 | Inaccurate withdrawal status codes and documentation of the reason for the withdrawal not being retained within Infinite Campus. | <ol style="list-style-type: none"> 1. Annually, the APS Office of Student Assignment & Records reviews a sample of student withdrawals from charter and partner schools to verify the accuracy of withdrawal codes and documentation. The Office of Charter and Partner Schools should document the responsibility of the Office of Student Assignment & Records to perform monitoring processes, as outlined in Finding #6. Additionally, the Office of Charter & Partner Schools should agree upon the precision of the monitoring performed by the Office of Student Assignment & Records for charter and partner school withdrawals to ensure: <ol style="list-style-type: none"> a. Withdrawals are documented with an accurate “End Status” code in Infinite Campus. b. Schools take appropriate steps to confirm the reason for withdrawal, such as requesting verification of enrollment from the receiving school if a request for records is not received. c. Documentation, such as the student's withdrawal form and support for the reason for withdrawal, is kept on file. 2. Instances of charter and partner school non-compliance with APS withdrawal procedures identified during the review should be communicated to charter or partner school leadership in writing. The Office of Charter and Partner Schools should request a corrective action plan from the charter or partner school with a timeline for implementation. The Office of Charter and Partner Schools should | Moderate |

| | | | |
|---|--|---|--|
| | | <p>validate the corrective actions are implemented in accordance with the agreed-upon timeline.</p> <p>3. Reinforce the importance of accurately documenting the reasons for student withdrawals and retaining supporting documentation through training.</p> | |
| <p>Management Response #7: As a part of the aforementioned development of a standard operating procedure with each department that helps to monitor APS charter and partner schools (Finding #6), OCPS will collaborate with the Office of Student Assignment and Records to outline the roles and responsibilities for monitoring schools' student withdrawal documentation as well as action steps taken in response to any schools' non-compliance with documentation procedures.</p> <p>Implementation Date: 6/27/2025</p> <p>Responsible for Implementing Recommendation: OCPS Executive Director</p> | | | |

| No. | Observation | Recommendation | Priority |
|---|--|--|----------|
| 8 | Review of compliance monitoring activities is not consistently documented. | The Office of Charter and Partner Schools should document preparer, preparation date, reviewer, and review date for all contract monitoring activities performed throughout the school year to provide an audit trail. | Low |
| <p>Management Response #8: For the handful of monitoring activities not currently captured in OCPS's Epicenter platform, OCPS will create a mechanism within the platform to clearly document the preparer, preparation date, reviewer, and review date for those activities.</p> <p>Implementation Date: 6/27/2025</p> <p>Responsible for Implementing Recommendation: OCPS Project Manager</p> | | | |

| No. | Observation | Recommendation | Priority |
|--|---|---|----------|
| 9 | All charter contracts do not contain a "right to audit" clause, allowing APS to inspect charter school books and records. | Include a right to audit clause in all charter and partner school contracts and related renewals. | Low |
| <p>Management Response #9: State law grants APS the authority to audit its charter and partner schools. OCPS will work with the APS legal team to develop a timeline for this right to audit to be explicitly added to the district's contracts with schools.</p> <p>Implementation Date: 4/14/2025</p> <p>Responsible for Implementing Recommendation: OCPS Executive Director</p> | | | |

Appendix



Appendix 1: Background Narrative

Charter & Partner Schools Internal Audit Process Narrative

CONTRACT EXECUTION

Charter schools are required to submit a Letter of Intent to Renew during the school year before the charter's expiration. The Office of Charter and Partner Schools (OCPS) meets with the charter school to discuss the renewal process, timelines, and annual performance monitoring from the current charter term. In the fall semester, OCPS conducts a site visit to review the charter school's accomplishment of performance measures identified in the charter. Additionally, the charter school must submit a renewal application. The evaluation team reviews the application and conducts interviews with the charter school to discuss the application and performance relative to the charter performance framework. OCPS consults with the Atlanta Public Schools (APS) Superintendent, who provides a recommendation to the Atlanta Board of Education to approve or deny the charter renewal. If approved, the State Board of Education must also approve or deny the charter. The charter renewal is then signed by the charter school representative, the Chairperson of the Atlanta Board of Education, and the Chairperson of the Georgia State Board of Education.

For partner schools, contract terms are automatically renewed each year if the school meets performance measures, unless either party files for non-renewal. Partner school contracts are signed by the partner school representative, APS General Counsel, and APS Superintendent. The Office of Charter and Partner Schools (OCPS) reviews and retains all supporting documentation related to contract renewals to ensure compliance and proper recordkeeping.

CONTRACT MONITORING

Epicenter

OCPS monitors most contract requirements and performance measures through Epicenter. When charter and partner schools submit documentation, Epicenter automatically notifies OCPS via email that a document is awaiting review and approval. An assigned OCPS team member then independently reviews and approves the submitted documentation for each school. If the supporting documents are found to be inaccurate or incomplete, OCPS will follow up with the respective charter or partner school to address the issues.

Academic Performance

All charter and partner schools' academic requirements and accountability goals are outlined in their contracts. For charter schools, OCPS monitors academic performance relative to the school itself, the district, the state, and alternative schools that students might attend. The primary metric used by OCPS to assess academic performance is the State of Georgia's College and Career Ready Performance Index (CCRPI). OCPS analyzes CCRPI metrics to ensure that charter schools meet their academic performance requirements.

For partner schools, OCPS uses a District-defined metric called the Challenge Index, which measures the school's performance relative to its poverty rate. OCPS monitors academic milestone results at partner schools against the Challenge Index to determine whether they are at or above the Challenge Index trend line. A partner school in its first term of the partner agreement must make yearly progress toward the Challenge Index trend line if it is not already at that level. This data is obtained and tracked via APS Insights.

During the 2023-2024 school year and prior, other aspects of academic performance, such as essential or innovative features or requirements of the academic program, are monitored during contract renewals. Effective with the 2024-2025 school year, OCPS performs site visits twice per year to monitor for adherence to academic program features or requirements.

Financial Performance

Financial requirements and accountability goals are outlined in the contracts to assess financial viability. Quarterly, these schools submit financial reports that OCPS reviews in Epicenter to monitor interim financial performance. Annually, charter and partner schools are required to submit their audited annual financial statements, which OCPS evaluates against an industry-standard financial framework. OCPS completes a Financial Framework spreadsheet in Excel with information from the audited financial statements, reviewing data on cash on hand, liabilities, and expenditures, and calculates whether the organization has or has not met financial standards. The Financial Framework is submitted to the Executive Director, OCPS, for review.

Regulatory Compliance

All charter and partner schools' regulatory requirements are outlined in their contracts. Charter schools are granted flexibility under laws to waive several state and local regulations. Most regulatory compliance requirements are monitored and reviewed by the Office of Charter and Partner Schools (OCPS) in Epicenter when charter and partner schools upload the requested documentation. Certain compliance requirements, such as ESOL, discipline, and the use of federal funds, are monitored by other APS district departments. In these instances, leadership escalates compliance issues to OCPS and the Executive Director. OCPS meets quarterly with the respective leadership to discuss these compliance issues.

OCPS also assesses charter and partner school compliance with special education requirements. This is done through site visits, file reviews, and the review of documentation in the student information system, Infinite Campus, and the system of record for IEPs, GO-IEP. OCPS documents the results, submits them to school leadership, and provides recommendations to resolve any compliance issues.

Governance

Charter schools are governed by a Board of Directors, which must have a diverse mix of skills and backgrounds to effectively oversee school operations and uphold the school's mission and vision. Charter schools are required to follow Open Governance Requirements. OCPS monitors this through periodic attendance at Board meetings, annual Board member acknowledgment of the code of ethics and conflicts of interest policy, periodic reviews of Board meeting notices, agendas, and minutes, and verification of completion of annual training requirements. OCPS documents the review of governance requirements using an Excel template. Additionally, APS' General Counsel reviews the charter school's code of ethics and conflicts of interest policy.

Partner schools are governed by the School Governance Board or "GO-team". The APS GO-Team Governance department maintains oversight of governance requirements and reports these to OCPS for review and inclusion in the annual report.

Non-Compliance Identified in Contract Monitoring

If instances of non-compliance are identified, OCPS may follow up with the school via a letter of concern or a letter of direction, depending on the severity of the non-compliance. In some cases, OCPS may require the charter or partner school to complete a corrective action plan to address and remediate the performance issues noted during the contract term. Additionally, OCPS may place the school on probation if necessary.

Annual Report

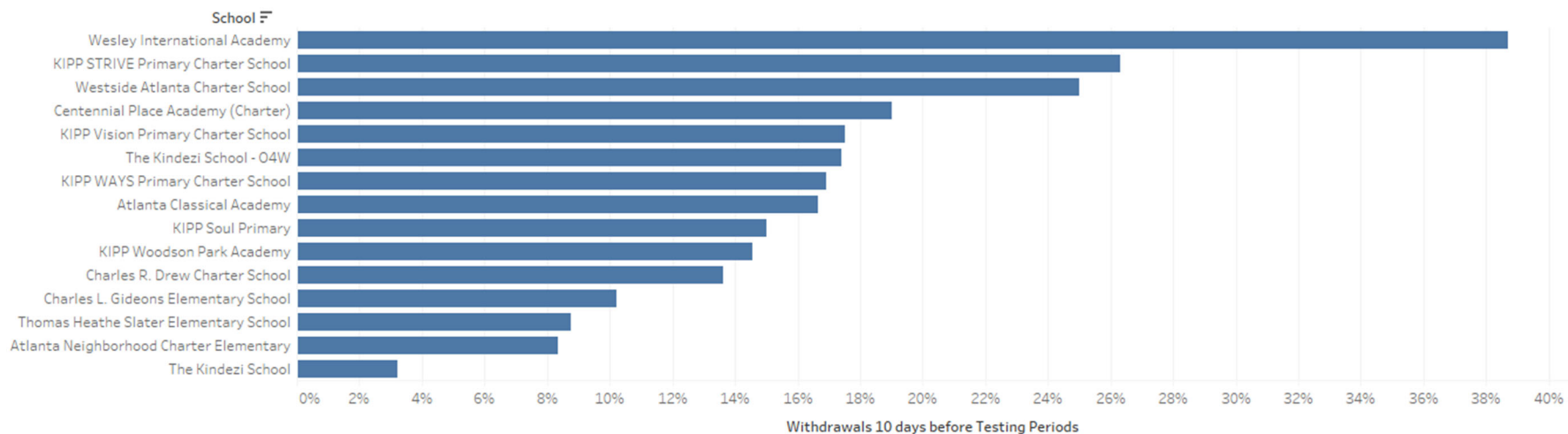
The annual report is a summary of Charter and Partner schools' activities during the year along with an analysis of the school's current position and future plans. OCPS compiles the results of academic performance, financial performance, compliance, and governance monitoring within in the annual report. The annual report draft is completed in March. The report is reviewed by the Executive Director of OCPS and the Deputy Superintendent.

Appendix 2: Objective 5 Analytics

Plante Moran performed various analytic analyses to identify patterns in student withdrawals from charter and partner schools before state testing periods and after full-time equivalent (FTE) count dates. One analysis calculated the proportion of student withdrawals occurring within ten days before state testing periods and ten days after FTE count dates, compared to the total number of withdrawals during the school year for each school. Further investigation into the documented reasons for withdrawal in the student information system, Infinite Campus, was performed for a sample of students from the schools with the highest proportion of withdrawals. Our scope of testing was limited to available evidence within Infinite Campus.

1. WITHDRAWALS TEN DAYS BEFORE STATE TESTING PERIODS

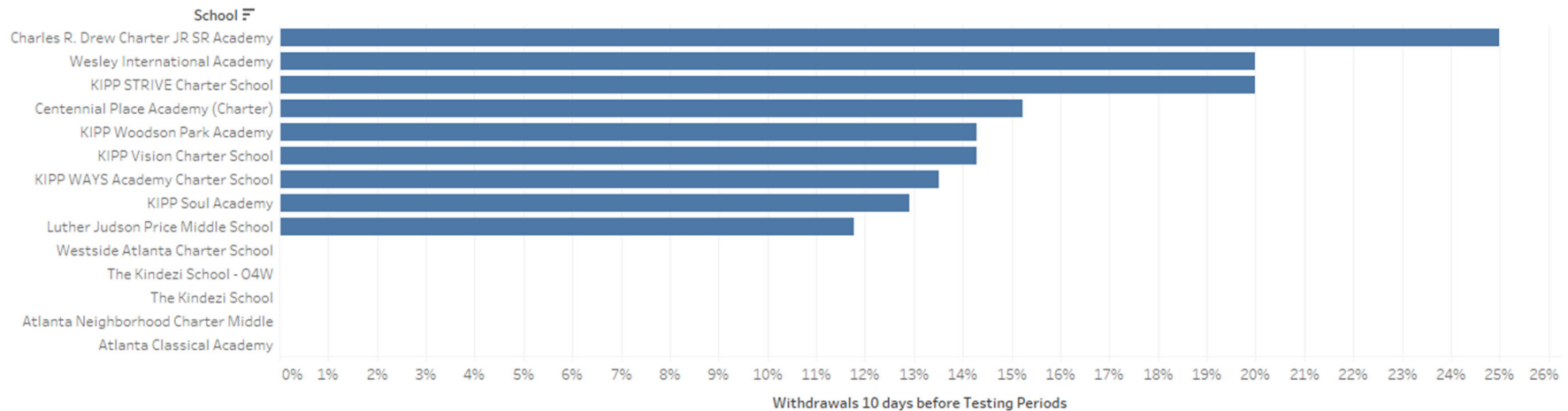
1a. % of Students Withdrawn by School – Elementary Schools



Plante Moran selected a sample of five students withdrawn from Wesley International Academy, KIPP STRIVE Primary Charter School, and Westside Atlanta Charter School for further investigation. These schools were identified as having the highest proportion of withdrawals occurring within ten days before state testing periods.

1. There was a lack of documentation in Infinite Campus to confirm the student was withdrawn due to transfer to another school for 1/5 students inspected.
2. There was a lack of documentation in Infinite Campus to conclude that an "Unknown" End Status code was the most appropriate code for 2/5 students inspected.

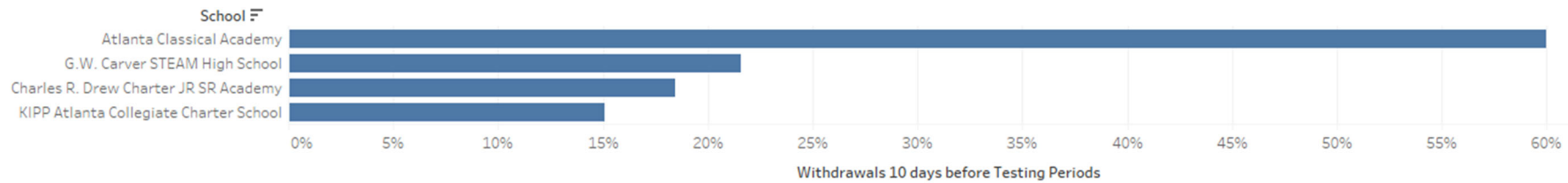
1b. % of Students Withdrawn by School – Middle Schools



Plante Moran selected a sample of five students withdrawn from Charles R. Drew Charter Jr. and Sr. Academy, Wesley International Academy, and KIPP STRIVE Charter School for further investigation. These schools were identified as having the highest proportion of withdrawals occurring within ten days before state testing periods.

1. There was a lack of documentation in Infinite Campus to confirm the student was withdrawn due to transfer to another school for 2/5 students inspected.
2. There was a lack of documentation in Infinite Campus to conclude that an "Unknown" End Status code was the most appropriate code for 2/5 students inspected.

1c. % of Students Withdrawn by School – High Schools

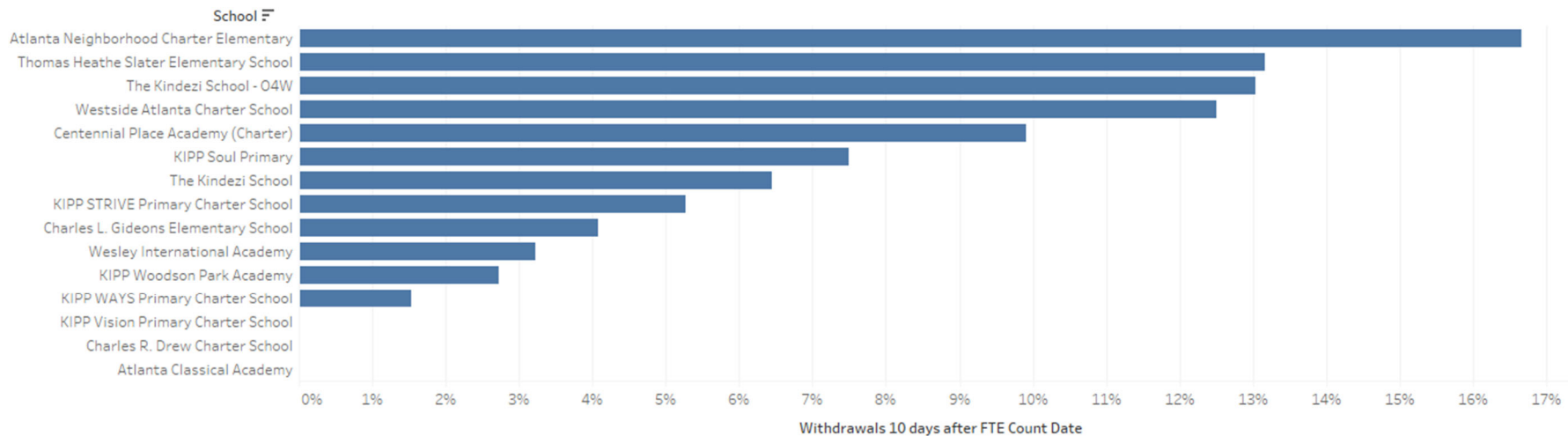


Plante Moran selected a sample of five students withdrawn from Atlanta Classical Academy and G.W. Carver STEAM High School for further investigation. These schools were identified as having the highest proportion of withdrawals occurring within ten days before state testing periods.

1. There was a lack of documentation in Infinite Campus to conclude that an "Unknown" End Status code was the most appropriate code for 3/5 students inspected.
2. There was no End Status code entered in Infinite Campus for 1/5 students inspected.

2. WITHDRAWALS TEN DAYS AFTER FTE COUNTS

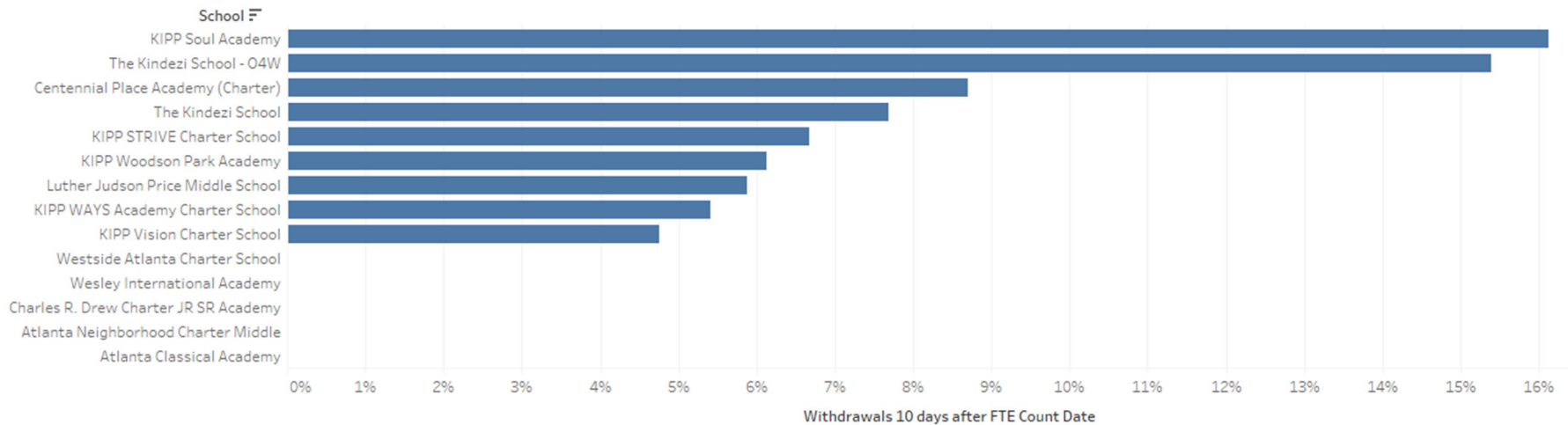
2a. % of Students Withdrawn by School – Elementary Schools



Plante Moran selected a sample of five students withdrawn from Atlanta Neighborhood Charter Elementary, Thomas Heathe Slater Elementary School, and The Kindezi School – O4W for further investigation. These schools were identified as having the highest proportion of withdrawals occurring within ten days after FTE counts.

1. There was a lack of documentation in Infinite Campus to confirm the student was withdrawn due to transfer to another school for 4/5 students inspected.
2. There was a lack of documentation in Infinite Campus to conclude that an "Unknown" end status code was the most appropriate code for 1/5 students inspected.

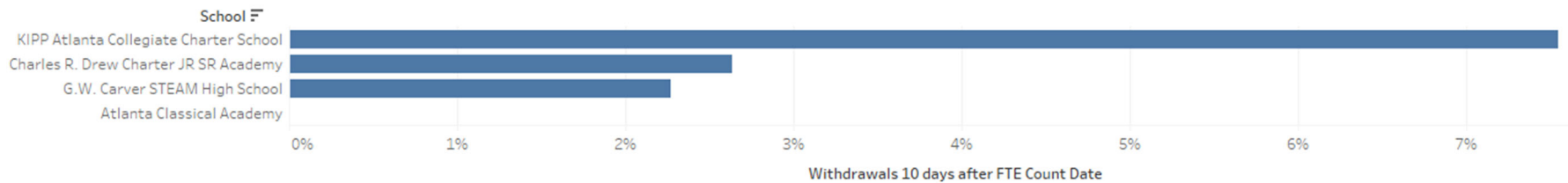
2b. % of Students Withdrawn by School – Middle Schools



Plante Moran selected a sample of five students withdrawn from KIPP Soul Academy, The Kindezi School – O4W, and Centennial Place Academy for further investigation. These schools were identified as having the highest proportion of withdrawals occurring within ten days after FTE counts.

1. There was a lack of documentation in Infinite Campus to confirm the student was withdrawn due to transfer to another school for 1/5 students inspected.
2. There was a lack of documentation in Infinite Campus to conclude that an "Unknown" end status code was the most appropriate code for 4/5 students inspected.

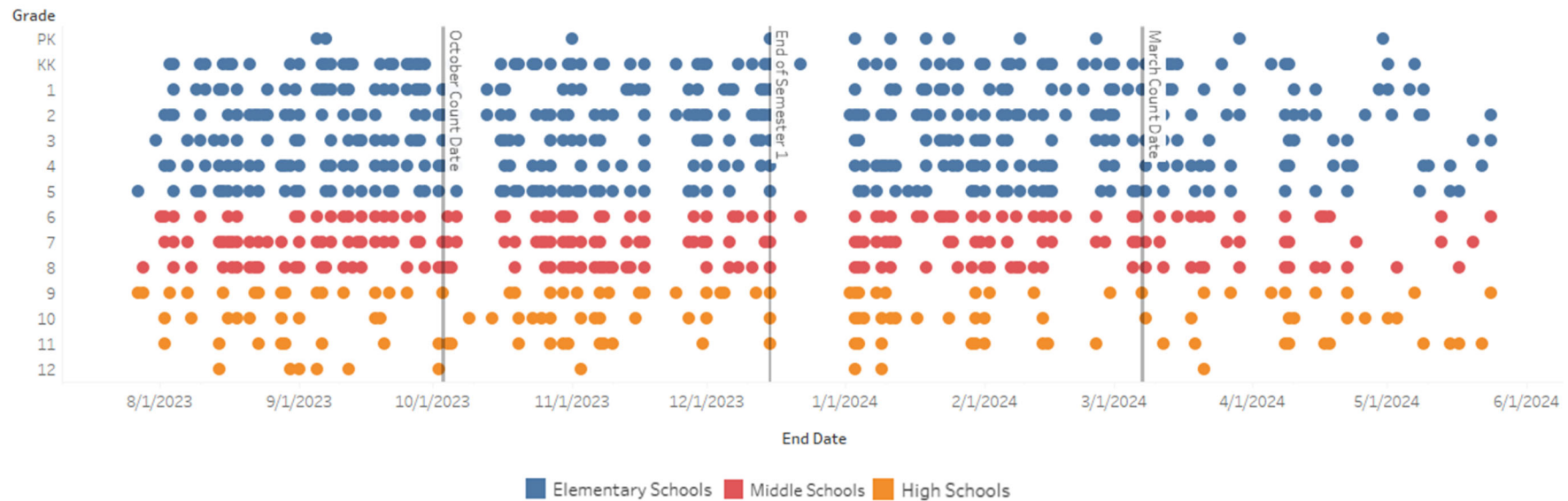
2c. % of Students Withdrawn by School – High Schools



Plante Moran selected a sample of two students withdrawn from KIPP Atlanta Collegiate Charter School for further investigation. This school was the only one chosen due to its significantly higher proportion of withdrawals occurring within ten days after FTE counts compared to other high schools.

1. There was a lack of documentation in Infinite Campus to conclude that an "Unknown" end status code was the most appropriate code for 1/2 students inspected.

3. FTE COUNT DATES AND STUDENT WITHDRAWALS



Plante Moran inspected student withdrawals across all charter and partner schools during the 2023-2024 school year to identify an increase in withdrawals occurring after the October and March FTE counts in certain grades. Plante Moran concluded that there was no correlation between withdrawals in specific grades and the timing of FTE counts. Additionally, we noted an increase in withdrawals across all grades at the end of the first semester, primarily driven by students transferring to other schools.

Thank you.



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