



KATHLEEN
McGUINNESS
DELAWARE
STATE AUDITOR

Odyssey Charter School Agreed-Upon Procedures

Why This Audit? The Department of Education, Charter School Accountability Committee *Odyssey Charter School Formal Review Final Report* stated, “Odyssey Charter School (OCS) will undergo an investigatory audit with scope of work approved by the Department of Education and the Office of Auditor of Accounts at OCS expense with any findings to be repaid as recommended by the Office of the Auditor of Accounts.” The Department of Education (DOE), Charter School Accountability Committee and the Auditor of Accounts (AOA) agreed to these procedures to satisfy this request. Santora CPA Group performed this engagement.

The report indicated that while certain expenses and reimbursements agreed with amounts reported, a lack of supporting documentation for certain expenditures was found. Further, it identified discrepancies with expenditures reported to the DOE.

The Odyssey Charter School Agreed-Upon Procedures report can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact Kathleen McGuinness, State Auditor, at 302-739-5055 or Kathleen.Mcguinness@delaware.gov
