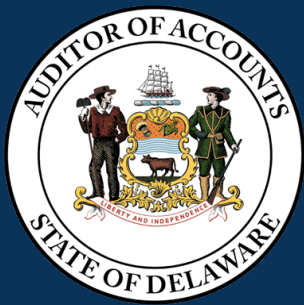


CHARTER SCHOOLS UNIT COUNT

PERFORMANCE AUDIT
FISCAL YEARS ENDED JUNE 30, 2022 AND 2023



CHARTER SCHOOLS UNIT COUNT

REPORT SUMMARY FISCAL YEARS ENDED JUNE 30, 2022 AND 2023

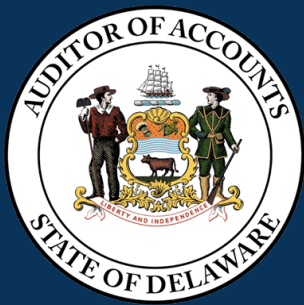
BACKGROUND

The Delaware Department of Education (DDOE), located in Dover, serves 23 charter schools, also known as Local Education Agencies (LEAs), in the State of Delaware. DDOE's mission is to empower every learner with the highest quality education through shared leadership, innovative practices and exemplary services. Under State law DDOE is required to exercise general control and supervision over all public schools in the State. DDOE supports LEAs with resources, professional development, grant access and other administrative functions so that all Delaware students are ready for success in college, career, and life. DDOE develops regulations with input from staff and other stakeholders.

State funding received by LEAs is primarily based on the total enrollment of students, expressed in units, as of the last school day of September. Units are made up of a specific number of students based on grade and special education status. State funding is allocated to LEAs divided into the following categories:

- Division I (Salaries and Benefits)
- Division II (Energy and All Other Costs)
- Division III (Equalization).

The Delaware Office of Auditor of Accounts (AOA) and CPA firm Gunnip and Company, LLP cooperated to conduct a performance audit of charter schools for fiscal years 2023 and 2022 to address certain objectives related to the review of school unit counts.



CHARTER SCHOOLS UNIT COUNT

REPORT SUMMARY FISCAL YEARS ENDED JUNE 30, 2022 AND 2023

KEY INFORMATION AND FINDINGS

AOA determined that a charter school unit count audit has never been conducted. AOA administered performance audits of the charter schools' Unit Count process for fiscal years 2022 (encompassing Unit Count data taken on September 30, 2021) and 2023 (encompassing Unit Count data taken on September 30, 2022).

The performance audit focused on the following objectives, and noted the following findings:

Unit Count Objective 1: Determine if the regular and special education Unit Count allotment earned by charter schools was properly computed based on the underlying enrollment in accordance 14 Del. C. §1704 (1) and processes promulgated by the DDOE.

Findings:

- Five out of 11 charter schools included in the sample were missing supporting documentation regarding attendance or classification of students during the unit count period.
- Some charter schools showed inconsistencies between the classroom attendance reports and the Full Student Register (FSR), a report completed by each charter school, where classroom attendance reports did not match the FSR.

Unit Count Objective 2: Determine if the number of Authorized Positions units allocated to the charter school was properly computed based on 14 Del. C. §1703 (a) and the charter school's underlying support.

There were no findings based on AOA's recalculation of the authorized position units allocated for any of the eleven charter schools reviewed.

State of Delaware Charter Schools
Unit Count Performance Audits
For Fiscal Years Ending June 30, 2023 and 2022

August 29, 2025

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Abbreviations

AOA	Auditor of Accounts
AOC	All Other Costs
DOA	Division of Accounting
DDOE	Delaware Department of Education
DGL	Delaware General Ledger
FSR	Full Student Register
IEP	Individual Education Plans
IT	Information Technology
OMB	Office of Management and Budget
SDs	School District or Districts

**State of Delaware Charter Schools
Unit Counts Performance Audit**

INTRODUCTION

Background

The Delaware Department of Education (DDOE), located in Dover, serves 19 school districts and 23 charter schools domiciled in the State of Delaware (State). DDOE's mission is to empower every learner with the highest quality education through shared leadership, innovative practices and exemplary services. Under State law, the DDOE is required to exercise general control and supervision over all public schools in the State. DDOE supports school districts and charter schools with resources, professional development, grant access and other administrative functions so that all Delaware students are ready for success in college, career, and life. The DDOE develops regulations with input from staff and other stakeholders.

The Charter Schools (Charters) within the State receive funding from State, Local, Federal, and Capital Projects sources. During fiscal year 2023 (school year 2022-2023), the State, Local and Federal resources (excluding Capital Projects) represented approximately, 77%, 14% and 9%, respectively. During fiscal year 2022 (school year 2021-2022), the State, Local and Federal resources (excluding Capital Projects) represented approximately, 76%, 17% and 7%, respectively.

Similar to the State's school districts, the State funding received by Charters is primarily based on enrollment (or units earned) and the September 30th Unit Count.

A charter school shall receive a payment with respect to each of its students equal to the funding equivalent to the Division I staffing, including fractional funding of partial units, excluding funding for a Superintendent.

Division II - All Other Costs and Energy funding, minor capital improvements and school building maintenance funded generated by the annual student unit count conducted on September 30 of each year in accordance with Department of Education regulations. Minor capital improvements shall be funded in the same manner as the Vocational Technical School Districts.

In the case of Division III - Equalization, a charter school shall receive from the State an amount that is determined by weighting the Division III per unit values that would have been generated by its students had they been counted in their district of residence. In addition, a charter school shall receive a prorated portion of any other funds appropriated to the Department of Education that are intended to be allocated on a student, employee or school state share.

For the purposes of calculating such funding, each charter school student shall be counted in a separately reported unit count of the charter school and not counted for any purposes in the student's district of residence. For any partially funded unit generated at a charter school, the charter school is free to negotiate the use of such unit with the chartering district, and other public school districts, to purchase central custodial, administrative, clerical, direct teaching or educationally related services.

State of Delaware Charter Schools Unit Counts Performance Audit

Audit Requirement

AoA is authorized under 29 Del. C., c. 29, to perform post audits of all the financial transactions of all State agencies.

In accordance with 14 Del. C. §1504, the Office of Auditor of Accounts is also directed to examine the number of authorized positions versus the number of actual positions a district has employed as part of the regular, annual audit review for all public-school districts that commence on or after July 1, 1991.

The Auditor of Accounts contracted Gunnip to perform a performance audit of the charter schools for fiscal years 2023 and 2022 to address certain objectives related to the review of unit counts (enrollment of pupils) and the conversion of those unit counts into authorized positions (units of pupils).

Audit Criteria and Path

Enrollment, also referred to as the Unit Count

Pursuant to 14 Del. C. §1704(1), the number of units shall be calculated based upon the total **enrollment of pupils** as of the last school day of September. All students are monitored for attendance during the last 10 student days of September to determine their inclusion in the Unit Count. The Unit Count calculation considers factors such as grade level and any special education needs of the child.

Authorized Positions – Units are converted into authorized positions for each charter school

Delaware Code mandates how units are earned based on the funding needs category and the number of pupils in attendance from the Unit Count. Pursuant to 14 Del. C. §1703(a), §1716(a), §1716(e), §1716A(a), §1716E(a) and §1716F(a) and §1306(b and c), §1308(e), §1310(b) and §1312(b), the majority of the units earned are allotted to the school districts based on the Entitlement Report. The Entitlement Report calculates the number of classroom teacher units as well as administrative and other supporting units (authorized positions). For example, for grades 4 through 12, one teaching position (one authorized position for a teacher) will be funded by the State for every 20 students in those grade levels.

**State of Delaware Charter Schools
Unit Counts Performance Audit**

OBJECTIVES AND FINDINGS

Objective 1

To determine if the regular and special education Unit Count allotment earned by the following charter schools were properly computed based on the underlying enrollment in accordance 14 Del. C. §1704 (1) and processes promulgated by the DDOE.

Academia Antonia Alonso	Campus Community School
Early College School at Del State	First State Montessori
Gateway Charter School	Great Oaks Charter School
ASPIRA Academy	Newark Charter School
Positive Outcomes Charter School	Sussex Academy
Charter School of Wilmington	

Relevant Regulation for Objective 1

14 Del. C. §1704. Number of units; method of calculation; actual unit count; optional unit count. The number of units shall be calculated based upon the total enrollment of pupils in each school as of the last school day of September. The total number of units by school so determined shall be known as the “actual unit count.” The Department of Education shall annually (after September 30) certify and report the number of units as required in § 1710 of this title.

Context and Sampling for Objective 1

In connection with **Objective 1**, the underlying enrollment for fiscal year 2023 (school year 2022-2023) and 2022 (school year 2021-2022) was tested for eleven of the State’s 23 Charters.

Fiscal year 2023 enrollment figures are based on the September 30, 2022 unit counts and fiscal year 2022 enrollment figures are based on the September 30, 2021 unit counts.

Charter School	Fiscal Year 2023 (September 20, 2022)				Fiscal Year 2022 (September 30, 2021)			
	Regular	Sampled	Spec Ed	Sampled	Regular	Sampled	Spec Ed	Sampled
Antonia Alonso	670	10	48	5	571	10	42	5
Campus Community	352	7	50	5	358	9	39	5
Wilmington	957	10	11	5	960	10	11	5
ECHS	477	6	43	5	315	5	27	5
Montessori	554	10	75	5	534	10	66	5
Gateway	109	3	77	2	103	5	75	5
Great Oaks	153	10	64	5	208	10	77	5
Aspira	1,162	15	179	5	1,068	15	157	5
Positive Outcomes	40	5	75	5	38	5	66	5
Newark	2,733	30	254	5	2,261	30	197	5
Sussex Academy	1,051	15	67	5	1,068	15	52	5
Total	8,258	121	943	52	7,484	124	809	55

**State of Delaware Charter Schools
Unit Counts Performance Audit**

Our Observations and Recommendations for Objective 1

Finding 1 - Proper documentation was missing to support enrollment or the special education classification

Condition: There were 5 charters out of 11 selected that were missing some supporting documentation regarding attendance or classification of students (regular and special education enrollments) during the unit count period.

<i>Findings</i>			
Charter School Enrollment		<u>Fiscal Yr 2023</u> School Year 2022-2023 September 30, 2022 Unit Count	<u>Fiscal Yr 2022</u> School Year 2021-2022 September 30, 2021 Unit Count
Early College High School			
	Regular	None	None
	Special Ed	1 missing proof of attendance and corresponding IEP Another student's IEP is missing	4 IEPs missing required signatures
Great Oaks			
	Regular	1 missing proof of attendance	3 missing proof of attendance 1 teacher's attendance records was not available
	Special Ed	None	3 IEPs missing 2 missing current Assurance Forms with corresponding Spec Ed classification
	Overall Attendance Reports or Manual	FSR and corresponding attendance reports were only available through September 29, 2022 and were not available as of September 30, 2022.	No unit count manual available for school year 2021/2022.
Aspira			
	Regular	None	None
	Special Ed	2 different Spec Ed classification	1 different Spec Ed classification
Positive Outcomes			
	Regular	None	None
	Special Ed	3 missing current Assurance Forms with corresponding Spec Ed classification 1 different Spec Ed classification	2 missing current Assurance Form with corresponding Spec Ed classification 1 different Spec Ed classification 1 current Assurance Form missing Spec Ed classification 1 IEP missing required signatures
Sussex Academy			
	Regular	None	None
	Special Ed	1 IEP missing	1 IEP missing required signatures

State of Delaware Charter Schools Unit Counts Performance Audit

In addition, some charters showed inconsistencies between the classroom attendance reports and the Full Student Register (FSR). There were instances whereby the classroom attendance reports did not match the FSR. The FSR, which must be completed by each school building has a blank box for each student as part of the student unit count. Each school building would be required to put an “x” or other notation in the attendance box to indicate the student was absent during the unit count period. We noted that while the student may have been marked as absent or present on the supporting classroom attendance report, but that information was not always linked or properly brought forward to the FSR.

Criteria: 14 Del. C. §1704 (1) The number of units shall be calculated based upon the total enrollment of pupils in each school as of the last school day of September. The total number of units by school so determined shall be known as the “actual unit count.” The Department of Education shall annually (after September 30) certify and report the number of units as required in § 1710 of this title.

Cause: Some student enrollment was missing the proper support and/or some of the classroom attendance reports.

Effect: The charter may have overstated the enrollment reported to the DDOE.

Recommendations:

- 1) We recommend that any charter with missing attendance support ensure it has proper documentation of its unit count processes and procedures in accordance with the annual training provided by the DDOE and develop a reconciliation process to ensure student enrollment was accurately captured during the Unit Count process.
- 2) While the Special Ed Dept within the DDOE has some processes in place to monitor special education units on an ongoing basis, there are no such review processes in place for regular education units. Accordingly, we recommend the DDOE consider doing periodic reviews of district regular unit counts to assess the accuracy of those figures as well as address any potential concerns on how the unit counts are being coordinated and managed.
- 3) We also recommend that the DDOE consider promoting an attendance report that could be used consistently by each charter school. We believe this would allow for more consistency in the review and reconciliation of attendance reports to the FSR.

View of Responsible Officials

See Charter responses to any applicable findings and recommendation on pages 10 to 14.
We did not receive a response from Great Oaks charter school.
See DDOE responses to recommendations on pages 15 and 16.

**State of Delaware Charter Schools
Unit Counts Performance Audit**

Objective 2

To determine if the number of Authorized Positions units allocated to the charter school was properly computed based on 14 Del. C. §1703 (a) and the charter school's underlying support.

Relevant Regulation for Objective 2

14 Del. C. §1703 (a) Unit of pupils. As used in this chapter, “unit” or “unit of pupils” means as defined in the following schedule of numbers of pupils enrolled in schools beginning in kindergarten and through grade 12; and for children prior to entry into kindergarten who are eligible for special education services as defined in Chapter 31 of this title:

- (1) Preschool Basic Special Education – 8.4
- (2) K-3 Regular Education – 16.2
- (3) 4-12 Regular Education – 20
- (4) K-12 Basic Special Education (Basic) – 8.4
- (5) Pre-K-12 Intensive Special Education (Intensive) – 6
- (6) Pre-K-12 Complex Special Education (Complex) – 2.6

Note, this performance audit is only addressing those unit counts that are addressed in the district's Entitlement Report and funded under Division I salaries.

Context and Sampling for Objective 2

In connection with **Objective 2**, the above enrollment tested as part of Objective 1, earned the Charters the following classroom teacher Division I units:

School District	Fiscal Year 2023 (September 20, 2022)				Fiscal Year 2022 (September 30, 2021)			
	Regular	Special	VocEd	Total	Regular	Special	VocEd	Total
Antonia Alonso	38.48	7.45	-	45.93	33.45	7.73	-	41.18
Campus Community	19.48	6.61	0.33	26.42	19.78	5.31	0.49	25.58
Wilmington	47.85	1.36	0.12	49.33	48.00	1.62	0.14	49.76
ECHS	23.85	5.72	-	29.57	15.75	3.55	-	19.30
Montessori	31.07	9.84	-	40.91	30.07	8.00	-	38.07
Gateway	5.71	11.38	-	17.09	5.24	13.33	-	18.57
Great Oaks	7.65	10.23	0.05	17.93	10.40	13.79	0.16	24.35
Aspira	62.81	29.36	1.43	93.60	58.04	25.76	-	83.80
Positive Outcomes	2.00	16.98	0.32	19.30	1.90	16.14	0.30	18.34
Newark	147.28	41.19	2.95	191.42	121.32	31.69	3.22	156.23
Sussex Academy	54.44	9.61	0.84	64.89	55.29	8.80	0.97	65.06
Total	440.62	149.73	6.04	596.39	399.24	135.72	5.28	540.24

Administrative and supporting authorized positions are also earned based on the classroom teacher Division 1 units. For example, for the 49.33 teaching units that Wilmington Charter earned in Fiscal Year 2023, they get one secretary for each 10 units for the first 100 units and then 1 for every 12 units after that. Accordingly, they earned 4 secretary units $[49.33 = 4 \text{ units (for the first 100)} + 0 \text{ units (0/12)}]$.

**State of Delaware Charter Schools
Unit Counts Performance Audit**

Our Findings for Objective 2

We did not have any findings based on our recalculation of the authorized position units allocated for any of the eleven charters being reviewed.

**State of Delaware Charter Schools
Unit Counts Performance Audit**

APPENDIX I

Management Responses



Early College School @ DSU

Board of Directors

President
Crystal Gillis-Hammond
Treasurer
Robin Demby

Dr. Susan Bunting
Paige Chapman, Esq.
Ret. Col. Dr. Debbie Harrington
Ayeda Silent
Sandra Spangler
Courtney Stewart

Parent Representative
Krystal Little
Teacher Representative
Dionta Cox
Student Representative
Morountodun Ajayi (Non-Voting)

Administration

Head of School
Ex Officio: Dr. Evelyn Edney,
Head of School (Non-Voting)

Principal
Recording Secretary:
Dr. Nyia McCants (Non-Voting)

Associate Principal
Dr. Dara Savage

Contact

1570 N DuPont Highway
Dover, DE 19901
Middle School (302) 857-3510
High School (302) 857-6700

Home of the Hornets



School Response to Unit Counts Performance Audit

During the review of unit count records, two findings were identified regarding missing documentation of special education student IEPs and proof of attendance. The school has thoroughly investigated each case and provides the following response:

1. 2022–2023 School Year

- For one student, the school was initially unable to locate proof of attendance and the corresponding IEP. Upon further review, the signed IEP and attendance documentation were found and are now secured in the student's file.
- For a second student, the IEP could not be located despite an extensive review of both physical and electronic records. The school acknowledges this missing document and has taken corrective steps to ensure that all future IEPs are documented, signed, and filed promptly and securely.

2. 2021–2022 School Year

- During this school year, the Early College School operated in a fully virtual model due to COVID-19. All IEP meetings were held virtually; however, in several cases, the signed electronic IEPs were not uploaded or properly filed in the student's record. The school recognizes this gap and attributes it to the transition to remote operations during the pandemic.

Corrective Actions Implemented

- The school has conducted a comprehensive review of special education files to ensure all IEPs and attendance records are complete and up to date.
- A new protocol has been established requiring case managers to verify that each finalized IEP and attendance sheet is uploaded to both the electronic and physical student record within ten business days of the meeting.
- Training has been provided to special education staff on file management, documentation requirements, and compliance expectations.
- The school has designated a compliance designee who will conduct quarterly audits of IEP files to ensure accuracy and completeness.

The school remains committed to ensuring compliance with state and federal regulations regarding special education services and documentation. We will continue to strengthen our internal processes to prevent similar findings in the future and to provide high-quality, compliant services for all students.

Respectfully Submitted,

Dr. Nyia Pritchett
Principal
E: nyia.pritchett@ecs.k12.de.us

Cc: Dr. Evelyn Edney, Head of School



Our vision is to develop Aspirantes who are biliterate influencers and decision makers.

August 28, 2025

To Whom It May Concern,

This letter is in response to the report titled “State of Delaware Charter Schools Unit Count Performance Audits for Fiscal Years Ending June 30, 2023 and 2022”. We are specifically responding to the findings noted on page 6 for our school. [REDACTED]

[REDACTED] For the three remaining findings noted for Special Education, as we indicated in our email response in July 2025, we do not agree with these findings for the following reason:

- The Assurance of Adequate Resources (AAR) is properly documented and captures the correct Needs-Based Funding (NBF) for each student. It appears that the funding followed each student from their previous school upon enrollment at ASPIRA. This is typical. At the time of the 60-day meeting, our IEP team determined NBF and completed a new AAR to align with each student's IEP.

Student ID	Enrollment	AAR/NBF	AAR/NBF	AAR/NBF	AAR/NBF
[REDACTED]	8/2022-6/2023	2/2023-2/2024 Basic	10/2022-10/2023 Basic	Attended Colonial (Bedford) until 7/2021	N/A
[REDACTED]	8/2021-2/2022	10/2021-02/2022 Basic	Attended Colonial (Southern) until 7/2021	N/A	N/A
[REDACTED]	8/2021-6/2024	9/2023-9/2024 Basic	10/2022-10/2023 Basic	10/2021-10/2022 Intense	Attended Christina (Kirk) until 7/2021

We believe a finding should reflect an error in data-entry, documentation or process, which is not the case for these three instances. These findings identify a systemic issue with the timeline of the 60-day meeting in relation to the September 30th Unit Count. We followed the process as mandated by completing the 60-day meeting within the required timeline and updating the Special Education classification as needed. The fact that the previous LEA had the student classified differently than our new classification is not an error by the LEA, but rather the result of evaluations completed at different points in time and reflect the student’s level of support at that time.

I can be reached via phone at 302-562-7283 or email at Margie.lopezwaite@laaa.k12.de.us for any questions. Thank you for your attention to this matter.

Sincerely,

Margie López Waite
Chief Executive Officer



Positive Outcomes Charter School

3337 S. DuPont Hwy.
Camden, DE 19934
Phone: (302) 697-8805
Fax: (302) 697-8813

August 28, 2025

Gunnip & Company LLP
Little Falls Centre Two
2751 Centerville Road, Suite 300
Wilmington, DE 19808

These responses are provided in connection with the findings from the State of Delaware Charter Schools Unit Count Performance Audits for Fiscal Years Ending June 30, 2023, and 2022.

Finding 1 – Proper documentation was missing to support enrollment or the special education classification.

Charter School Enrollment	Fiscal Yr 2023 School Year 2022-2023 September 30, 2022 Unit Count	Fiscal Yr 2022 School Year 2021-2022 September 30, 2021 Unit Count
Regular	None	None
Special Education	3 missing current Assurance Forms with corresponding Spec Ed classification 1 different Spec Ed classification	2 missing current Assurance Form with corresponding Spec Ed classification 1 different Spec Ed classification 1 current Assurance Form missing Spec Ed classification 1 IEP missing required signatures


Recommendations:

- 1) We recommend that any charter with missing attendance support ensure it has proper documentation of its unit count processes and procedures in accordance with the annual training provided by the DDOE and develop a reconciliation process to ensure student enrollment was accurately captured during the Unit Count process.
- 2) While the Special Ed Dept within the DDOE has some processes in place to monitor special education units on an ongoing basis, there are no such review processes in place for regular education units. Accordingly, we recommend the DDOE consider doing periodic reviews of district regular unit counts to assess the accuracy of those figures as well as address any potential concerns on how the unit counts are being coordinated and managed.
- 3) We also recommend that the DDOE consider promoting an attendance report that could be used consistently by each charter school. We believe this would allow for more consistency in the review and reconciliation of attendance reports to the FSR.

Response:

Positive Outcomes did not include the parent/guardian signature on the front page of the IEP and the Assurance of Adequate Resources when completing all documentation required to transfer a Special Education audit file to another LEA. Within 60 days of the child's initial attendance in the receiving public agency, the receiving public agency must either: Adopt the child's IEP and ESR from the previous public agency at an IEP meeting convened for that purpose, or develop, adopt, and implement a new IEP and ESR that meets the applicable requirements. The school complied with these requirements; however, the timelines for the unit count requirements do not always align with the required code for classifications.

Audits are used to identify concerns and strengthen procedures. Positive Outcomes has strengthened the process of accepting transfer documents. All temporary IEPs are signed by the parent/guardian, a prior written notice is created, and an assurance of Adequate Resources is signed by an administrator of the charter school qualified to provide or supervise the provision of instruction to meet the needs of children with disabilities. Documents are scanned into the Uploaded Forms within Special Ed Documents of Infinite Campus and filed with the incoming IEP in the Special Education Audit File.



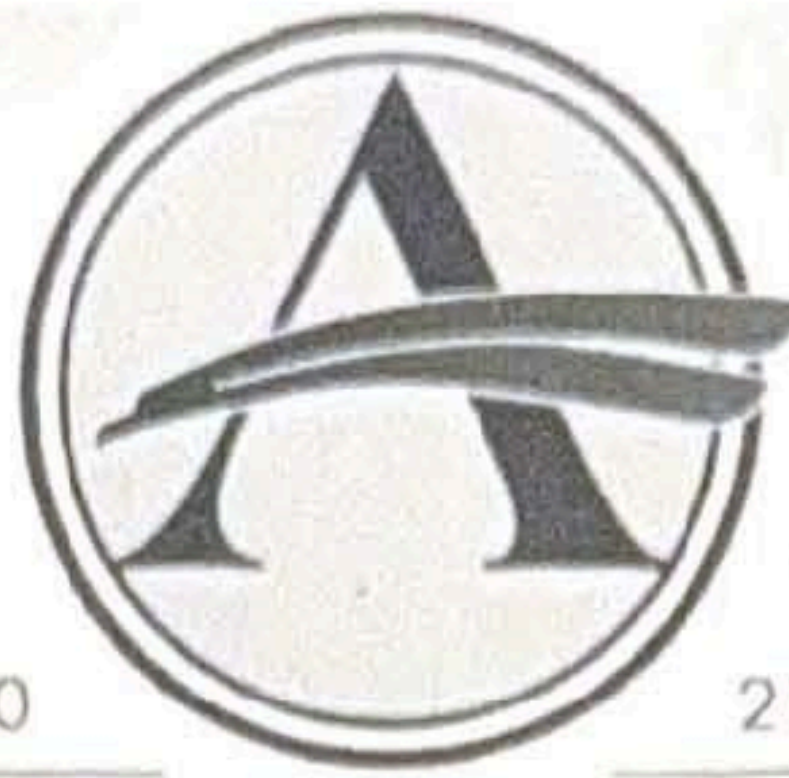
Signature

Executive Director

Title

8/28/25

Date



ELEMENTARY CAMPUS

22051 Wilson Road | Georgetown, DE | 302-856-3300

SECONDARY CAMPUS

21150 Airport Road | Georgetown, DE | 302-856-3636

Mr. Kyle Bentley, Head of School

August 19, 2025

To Whom It May Concern,

The provided information addresses the findings that proper documentation was missing to support special education classification for two students. Here is a response outlining the reasoning and action plan to address these types of deficiencies.

Finding #1 - SY 2021-2022 Special Ed 1 IEP The claim that the Special Education 1 IEP for the 2021-2022 school year was missing required signatures is noted. This refers to Student [REDACTED], whose annual IEP meeting was delayed.

The lapse in IEP coverage between June 10 and June 14, 2022, and the lack of a parent signature are the likely reasons for this flag. While the district attempted to meet the deadline by rescheduling, the parent's absence and the resulting gap in services led to the documentation issue.

Finding #2 - SY 2022-2023 Special Ed 1 IEP The claim that the Special Education 1 IEP for the 2022-2023 school year was missing is noted. This refers to Student [REDACTED], who has been identified as not having a signed IEP on file. The lack of a parent signature and the documented lapse in services for Student [REDACTED] are the clear reasons for this audit finding. There is no documentation on file to explain the delay in finalizing the new IEP.

We acknowledge the documentation deficiencies for these two students and are committed to instill measures to streamline documentation and ensure compliance with all unit count and special education regulations in the future.

In SY 2024-2025, our new special education coordinator initiated clear documentation efforts and checkpoints including updating all of our digital documentation and ensuring our special education staff were trained in documentation requirements. We are confident that these measures will prevent documentation errors in the future.

Sincerely,

Kyle Bentley
Head of School

August 26, 2025

Response to State of Delaware Charter Schools Unit Counts Performance Audit.

The Delaware Department of Education has received feedback from the draft report for the above audit and has provided the responses below as requested.

Section 1 – DDOE Technology Office Enrollment Program

Our Observations and Recommendations for Objective 1

Finding 1 - Proper documentation was missing to support enrollment or the special education classification

Condition: There were 6 Charter Schools out of 11 selected that were missing some supporting documentation regarding attendance or classification of students (regular and special education enrollments) during the unit count period.

Criteria: 14 Del. C. §1704 (1) The number of units shall be calculated based upon the total enrollment of pupils in each school as of the last school day of September. The total number of units by school so determined shall be known as the “actual unit count.” The Department of Education shall annually (after September 30) certify and report the number of units as required in § 1710 of this title.

Cause: Some student enrollments were missing the proper support and/or some of the classroom attendance reports.

Effect: The charter school may have overstated the enrollment reported to the DDOE.

Recommendations:

- 1) We recommend that any charter with missing attendance support ensure it has proper documentation of its unit count processes and procedures in accordance with the annual training provided by the DDOE and develop a reconciliation process to ensure student enrollment was accurately captured during the Unit Count process.

2) While the Special Ed Dept within the DDOE has some processes in place to monitor special education units on an ongoing basis, there are no such review processes in place for regular education units. Accordingly, we recommend the DDOE consider doing periodic reviews of district regular unit counts to assess the accuracy of those figures as well as address any potential concerns on how the unit counts are being coordinated and managed.

DDOE concurs with the recommendation for the agency to conduct periodic reviews of regular education units to assess the accuracy of these figures as well as address potential concerns about how the unit counts are being coordinated. DDOE will finalize the monitoring process, assess resources and establish an estimated implementation date based on staffing capacity.

3) We also recommend that the DDOE consider promoting an attendance report that could be used consistently by each charter school. We believe this would allow for more consistency in the review and reconciliation of attendance reports to the FSR.

DDOE agrees with continuing to require a standard Attendance report from our Student Information System as it pertains to unit count. LEAs were previously required to have a signed Attendance Register report from PowerSchool for the 10-day unit count window included in their annual Unit Count audit file, at both an LEA and school level. We will continue this process with the adoption of Infinite Campus. During the annual Unit Count training in August 2025, DDOE reviewed the auditors' feedback with the LEAs, and defined the report that should be used in the new SIS. LEAs will also align their local attendance reporting verifications with the IC Attendance Register report to assure consistency across multiple reporting options.

View of Responsible Officials

Any Charter with a Finding for Recommendation

1 DDOE to for Recommendations 2) and 3)

APPENDIX II

Audit Scope, Compliance, Methodology, Results and Conclusion

State of Delaware Charter Schools Unit Counts Performance Audit

Scope

The Performance Audit was performed for fiscal years 2022 and 2023 and encompasses the period July 1, 2021 to June 30, 2023.

Since the audit is primarily focused on the charter schools, fiscal year 2023 represents school year 2022-2023 which is subject to the September 30, 2022 unit count and fiscal year 2022 represents school year 2021-2022 which is subject to the September 30, 2021 unit count.

The following eleven charter schools were included in the performance audit.

Academia Antonia Alonso	Campus Community School
Early College School at Del State	First State Montessori
Gateway Charter School	Great Oaks Charter School
ASPIRA Academy	Newark Charter School
Positive Outcomes Charter School	Sussex Academy
Charter School of Wilmington	

Compliance with GAGAS

We conducted this performance audit in accordance with *Government Auditing Standards* as issued from the Government Accountability Office by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Planning and Risk Assessments

In order to properly conduct the performance audit, Gunnip obtained an understanding of the objectives based on the following:

- Review of applicable section of the Delaware Code and Delaware Administrative Code.
- Reviewed any prior reports on unit counts or authorized positions and determined their effect on the current performance audit objectives.
- Interviews and discussions with DDOE and charter personnel regarding unit counts and authorized positions funding.
- Performed risk assessments over unit counts and authorized positions taking into account the size, complexity and resources at each charter.
- Obtained an understanding of the control environment at each school district that impacted the unit counts and authorized positions.
- Had engagement team meetings with both Gunnip and AOA staff to discuss the performance audit risks and testwork.
- Made inquiries with management regarding compliance with laws and regulations, risks, internal controls and fraud and abuse.
- Unit Count/Enrollment student listings from the Unit Count Plus system for both regular and special education students.

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- School District Unit Count Plus system access based on access listing provided by the State's Unit Count Coordinator..

Methodology, Results and Conclusion - Unit Counts (Enrollment of Pupils)

Objective 1 - Determine if the regular and special education Unit Count allotment earned by the eleven charter schools were properly computed based on the underlying enrollment in accordance 14 Del. C. §1704 (1) and processes promulgated by the DDOE.

Methodology/Procedures

- Obtained the Unit Count Report posted on the DDOE's website and agreed the signed Needs Based Listing received by the DDOE for each school district building.
- Based upon the student listing from Unit Count Plus system, reconciled the students to the regular and special education categories on the Unit Count Report posted on the DDOE's website.
- Verified each district had a Unit Count Audit File which contains the State's Unit Coordinator required documents.
- Agreed the student listing from the Unit Count Plus system to the signed Full Student Register (from Unit Count Audit File)
- Agreed a sampling of regular students to supporting attendance records to verify the student was in attendance as of September 30 or if not in attendance on that day whether they were in attendance in the prior ten day period
- Agreed a sampling of special education students to supporting attendance records to verify the student was in attendance as of September 30 or if not in attendance on that day whether they were in attendance in the prior ten day period. In addition, for special education students, ensured an IEP was properly completed and the Assurance Form agreed with the student's special education classification.

Results and Conclusion

- See Our Observation and Recommendations described above.
- Except for Findings included in Finding 1 above, the school districts unit count allotment was properly computed based on the underlying enrollment.

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Methodology, Results and Conclusion - Authorized Positions (Units of Pupils)

Objective 2 - Determine if the regular and special education Unit Count allotment earned by the eleven charter schools were properly computed based on the underlying enrollment in accordance 14 Del. C. §1704 (1) and processes promulgated by the DDOE.

Methodology/Procedures

- Based upon the student listing from Unit Count Plus system, recalculated the Division I units for the regular and special education categories and reconciled to the Unit Count Report posted on the DDOE's website.
- Based upon the Division I units (units of pupils), recalculated the Position/Authorized Positions for each Position recorded on the Needs Based Position Entitlement Report in accordance with the legislative criteria/allotment.

Results and Conclusion

- There were no findings or observations related to this Objective.

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Appendix III

Overview

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Authority and Contracted Performance Audit

AoA is authorized under 29 Del. C., c. 29, to perform post audits of all the financial transactions of all State agencies.

In accordance with 14 Del. C. §1504, the Office of Auditor of Accounts (AOA) is directed to examine the number of authorized positions versus the number of actual positions a district has employed as part of the regular, annual audit review for all public-school districts that commence on or after July 1, 1991.

AOA contracted Gunnip to perform a performance audit to address the following objectives related to the review of unit counts (enrollment of pupils), authorized positions (units of pupils) and, in turn, the corresponding State funding provided to the Charter Schools for fiscal years 2023 and 2022.

Note, AOA contracted Gunnip to do a separate performance audit to test the unit counts at the school districts for fiscal years 2023 and 2022.

Performance Audits

Performance audits provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with, among other things, improving program performance and operations, reducing costs, facilitating decision making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability.

Performance audit objectives vary widely and include assessments of program effectiveness, economy, and efficiency; internal control; compliance; and prospective analyses. Audit objectives may also pertain to the current status or condition of a program. These overall objectives are not mutually exclusive.

Prior Relevant Reports

Based on Gunnip's review of AOA's website and archived reports, we noted the following reports were issued that were relevant to some of this performance audit objectives and considered them as we did our planning and assessment for this performance audit.

On September 6, 2016, AOA issued a State eSchoolPlus and Unit Count Inspection report whose objective was to determine the reliability and sufficiency of the various processes that contribute to the annual Unit Count for the period of July 1, 2015 through June 30, 2016. The inspection concentrated on analyzing the processes that can result in the incorrect funding based on ineligible student enrollment. A summary of the results of that report is as follows.

In order to evaluate the reliability and sufficiency of the various processes that contribute to the annual Unit Count, AOA reviewed 450 students statewide from 9 districts (27 schools) and 18 charter schools.

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The report summary entitled “What We Found” was as follows:

1. Some districts and charter schools failed to develop individualized policies and procedures governing Unit Count.
2. Identified 9 students who should not have been included in the Unit Count.
3. Found that some schools had no process to verify attendance, some schools were missing reports and documentation, and some schools had reporting issues. Additionally, AOA determined that there is no statewide standard for documentation that should be included in each school’s comprehensive enrollment file.
4. Identified 28 disallowances as a result of our review of Early Admissions to Kindergarten.
5. Found that there is no uniform process for tracking the allocation of earned units, which impeded AOA’s ability to complete review procedures.
6. DDOE has sufficient resources and processes in place for the monitoring of Units earned for special education and their allocation. However, the same amount of resources are not available for monitoring of the Units related to regular education.
7. Found weaknesses in the IT controls surrounding Unit Count PLUS that DOE should address to ensure proper segregation of duties and continuity of operations.

State Funding of School Districts and Main Components (Unit Counts, Authorized Positions and Funding)

Unit Counts (Enrollment of Pupils)

Delaware school districts and charter schools receive State funding based on a calculation by DDOE using the September 30th Unit Count. Pursuant to 14 Del. C. §1704(1), the number of units shall be calculated based upon the total enrollment of pupils as of the last school day of September. All students are monitored for attendance during the last 10 student days of September to determine their inclusion in the Unit Count. The Unit Count calculation includes the total pupil enrollment on the last school day in September³ and considers various factors such as grade level and, if applicable, the special education needs of the child. According to *DDOE’s Unit Count Regulations Manual and Unit Count Training materials*, enrollment is defined as “...unless there is reason to believe that a pupil’s attendance during the ten-day period is fleeting or momentary, his/her presence in school for all or part of the 10 days effectively ‘enrolls’ him/her as of the last day of September for the school year.”

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All districts and charter schools complete the September 30th enrollment and unit computation reporting requirements through a link between eSchoolPLUS, the statewide pupil accounting system, and Unit Count PLUS, a DOE web-based Identity Management System (IMS) application that enables districts and charter schools to verify their September enrollment and unit allotment reporting requirements. eSchoolPLUS offers the following tools for managing student information:

- *Student Administration* – Provides school districts with the tools to manage day-to-day student administration and information such as enrollment, demographics, schedules, attendance, discipline, standardized tests, report cards, and transcripts.
- *Teacher Access Center* – Provides teachers with an online gradebook, assignment and attendance management system, and the ability to easily communicate with parents.
- *Home Access Center* – Provides parents the ability to be more informed of their child's grades, attendance, assignments, and discipline information.
- *IEPPLUS* – Provides school districts with a means to manage all Individual Education Plans (IEP) for students with special education needs, which streamlines the Federal and State special education reporting process.

The Unit Count process is performed at the school district or charter school level and starts when a student is enrolled in a district and his or her information is entered into eSchoolPLUS System. Access is controlled through a user file. District and charter school staff are assigned access rights either at the school level or both the district and school levels.

The required Unit Count calculations prescribed by 14 Del. C. §1703(a) are preloaded into the system. Provided the formula is coded correctly in the system, this process will help ensure the mathematical accuracy of the Unit Count calculation. Once the Unit Count process starts, the following events occur:

- Enrollment and student demographic data for each student, including special education data maintained in eSchoolPLUS, is captured twice daily at 11:30 a.m. and 11:30 p.m. This data is then loaded into Unit Count PLUS, which automatically generates enrollment, units, and district-level position allotments.
- All IEP information entered into IEPPLUS is integrated into eSchoolPLUS as scheduled by the individual district/charter school and then captured twice daily, along with enrollment and student demographic data for each student, at 11:30 a.m. and 11:30 p.m. The IEP information is then loaded into Unit Count PLUS.

After the Unit Count process is complete, the district/charter school's Unit Count Coordinator is required to submit both the signed and dated cover letter, and the signed and dated Needs Based Detail by School Report for all schools in their district/charter school to the State Unit Count Coordinator by the designated deadline. Each building administrator is required to generate the eSchoolPLUS Full Student Register (FSR) Attendance report. This report is signed and dated by the building administrators and placed in the school's comprehensive enrollment file as verification of student attendance during the last 10 school days of September. After all reports are received and reviewed by the Unit Count Coordinator, the Secretary of Education certifies the Unit Count in November.

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If, after the units are certified, a student is disqualified through a Unit Count audit by the State Auditor, the units will be recalculated without that student. Another eligible student shall not be substituted for the disqualified student. A student who has been identified as special education and is receiving special education services that is disqualified from the Unit Count due to irregularities contained within supporting documentation may be included in the regular enrollment category provided the student meets eligibility requirements. Only a student disqualified by the audit process may be reassigned to another unit category. In no event can this adjustment result in a net increase in units for a district.

Out-of-state children whose parent or legal guardian is employed on a full-time basis by any school district or charter school may attend school where the parent or guardian is employed during the period of the parent or guardian's employment upon written approval of the receiving district and payment of tuition, if charged by the district. Such children may not be included in the September 30th Unit Count for state funding purposes.

Authorized Positions (Unit of Pupils)

Delaware Code mandates how units are earned based on the funding needs category and the number of pupils in attendance during Unit Count. The units earned are also used to calculate the number of teachers, administrators and other instructional and support staff earned. (See Delaware Code Position Entitlements in below) Occupational-vocational units are also calculated in Unit Count PLUS based on the schedules for students who are enrolled in state-approved Career and Technical Education (CTE) Program courses.

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Delaware Code Position Entitlements	
Position	Allotment
Classroom Teacher	
Preschool	1 per 12.8 pupils
K-3 (Regular and Special Education)	1 per 16.2 pupils
4-12 Regular Education	1 per 20.0 pupils
4-12 Basic Special Education (Basic)	1 per 8.4 pupils
Pre K-12 Intensive Special Education (Intensive)	1 per 6.0 pupils
Pre K-12 Complex Special Education (Complex)	1 per 2.6 pupils
Superintendent	1 per school district (not charters)
Assistant Superintendent	1 per 300 Division 1 units (max of 2)
Director	1 for the first 200 Division 1 units plus 1 for each additional 100 units (max of 6)
Administrative Assistant	1 per school district or charter school
11 Month Supervisor	1 for each 150 Division 1 units
Related Services Specialists Unit (K-3, 4-12 Regular, and Basic 4-12) (10 months)	1 for each 57 units
Related Services Specialists Unit (Intensive) (11 months)	1 for each 5.5 units
Related Services Specialists Unit (Complex) (12 months)	1 for each 3 units
Visiting Teacher	1 for each 250 Division 1 units
Nurse	1 for each 40 Division 1 units
Academic Excellence Unit	1 for each 250 pupils (up to 30% may be cashed in)
Secretary	1 for every 10 units for the first 100 units; 1 for every 12 units thereafter
Driver Education Teacher	1 for every 125 tenth grade students
Building and Grounds Supervisor	1 per school district (requires a minimum of 95 custodial units; 12 custodial units = 1 custodial
Food Services Supervisor	1 if less than 500 units with 4 or more buildings with school lunch programs; 1 if having 500 units
Transportation Supervisor	1 for every 7,000 or more transported students (based on total enrollment)
Reading Cadre Position	1 per school district (not charters)

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Other DDOE Related Information

DDOE Staffing

The State Unit Count Coordinator plays an integral role in the Unit Count process and is the primary point of contact for all districts and charter schools. The Unit Count Coordinator's responsibilities are not limited to the Unit Count process and includes some of the following.

- April 1st Charter Enrollment
- Estimated Unit Count,
- May 1st Charter Enrollment and Unit Allotment
- September 30th Unit Count
- Unit Count Training
- Statewide School Choice Coordinator

Unit Count Training

Unit Count Training is provided by DDOE to all school districts and charter schools every year. During the training, the State Unit Count Coordinator reviews the Unit Count process and highlights any changes from the previous year. Reference materials and guides are provided on the DDOE website after the training. Unit Count Training is highly encouraged but is not mandatory.

DDOE Special Education Monitoring

DDOE is authorized by Title 14 of the Delaware Code to adopt rules and procedures to administer and authenticate the count of children with disabilities as outlined in Chapter 17, Title 14 of the Delaware Code. DDOE conducts verification processes to ensure districts and charter schools report students in special education units in a manner consistent with 14 Del. C. §1703 and 14 DE Admin. Code Section 928 and 701. The number of special education units reported by the districts and charter schools in the current year will be compared to the number reported in the prior year. If 5% more or less units in a category are reported between the years, the DDOE shall:

- Contact the district/charter school and request a written explanation for the increase or decrease in units reported, and/or
- Conduct a formal audit of the units reported by the district/charter school. The audit may include, but is not limited to, on-site record reviews, as well as classroom observations, and/or interviews with teachers, administrators, related service providers, and other school staff.

DDOE currently conducts on-site compliance monitoring of each district and charter school on a five-year rotating cycle. If DDOE receives any information indicating the erroneous reporting of special education units, DDOE may conduct a verification process, and/or refer the matter to the State Auditor and other agencies as required by law.