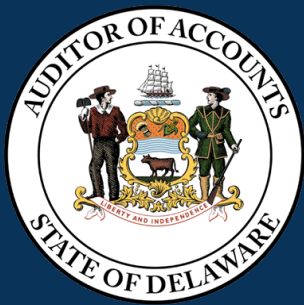


MAXIMUM STUDENT-INSTRUCTOR RATIO

AGREED-UPON PROCEDURES
FISCAL YEARS ENDED JUNE 30, 2022, 2023, 2024



MAXIMUM STUDENT-INSTRUCTOR RATIO

REPORT SUMMARY FISCAL YEARS ENDED JUNE 30, 2022-2024

BACKGROUND

The Auditor of Accounts (AOA) contracted with Gunnip & Company, LLP, to perform an Agreed-Upon Procedures engagement on the State of Delaware School Districts and Charter Schools Maximum Student-Instructor Ratio for the school years ended June 30, 2022, 2023, 2024. Management of each School District and Charter School is responsible for compliance with 14 Del. C. §1705A, which states:

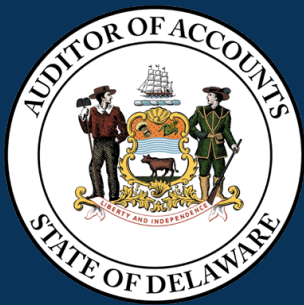
The ratio of students to instructors in any class in kindergarten or grades 1–3 in a Delaware public school shall not exceed twenty-two students as of the last school day of October. This subsection shall only apply to a class within which students are instructed in the core academic subjects of English/Language Arts, mathematics, science and social studies. A local school board may waive subsection (a) of this section after voting to waive such subsection at a public meeting notified for that purpose. Any local school board vote on such a waiver shall occur on or before December 1 of each year.

The State Auditor shall, in cooperation with the Department of Education, monitor compliance with this section in the audits of the boards of education of the schools district conducted pursuant to Title 14 §1504.

KEY INFORMATION AND FINDINGS

The procedures performed on this engagement were as follows:

- Obtain the Annual K–3 Class Size Survey (Survey) from the Delaware Department of Education (DDOE) website school years 2021–2022, 2022–2023 and 2023–2024 and determine the accuracy of the number of students reported for a sample of classrooms for each school year from both the school districts and the charter schools by comparing the amounts reported in the Survey to the class rosters maintained by the school districts and charter schools.
 - There were no exceptions for the school districts for each school year as a result of applying the procedure.
 - There were no exceptions for the charter schools for each school year as a result of applying the procedure. However, two charter schools – Academy of Dover and Sussex Montessori, had already moved their enrollment systems to Infinite Campus and no longer had access to any prior year classroom rosters which was confirmed with DDOE.



MAXIMUM STUDENT-INSTRUCTOR RATIO

REPORT SUMMARY FISCAL YEARS ENDED JUNE 30, 2022-2024

KEY INFORMATION AND FINDINGS CONT. ---

- Based on the above samples, for those classrooms with twenty-three students or more, determine whether the classroom had an additional staff/aid in the classroom or obtained a waiver for the class size.
 - For the School Districts:
 - We found no exceptions for the nine sampled school districts for school year 2021-2022 as a result of applying the procedure. Additional staff were utilized for six school districts, while DDOE waivers were granted for three school districts.
 - We found no exceptions for the eleven sampled school districts for school year 2022-2023 as a result of applying the procedure. Additional staff were utilized for three school districts, while DDOE waivers were granted for eight school district.
 - We found no exceptions for the ten sampled school districts for school year 2023-2024 as a result of applying the procedure. Additional staff were utilized for three school districts, while DDOE waivers were granted for six school districts.
 - For the Charter Schools:
 - There were no exceptions for the eleven sampled charter schools for the school year 2021-2022 as a result of applying the procedure. Additional staff were utilized for three charter schools, while DDOE waivers were granted for two charter schools. However, one charter school had already moved its enrollment system to Infinite Campus and no longer had access to any prior year classroom rosters which was confirmed with the DDOE.
 - There were no exceptions for the ten sampled charter schools for the school year 2022-2023 as a result of applying the procedure. Additional staff were utilized for four charter schools, while DDOE waivers were granted for one charter school. However, one charter school had already moved its enrollment system to Infinite Campus and no longer had access to any prior year classroom rosters which was confirmed with the DDOE.
 - There were no exceptions for the eleven sampled charter schools for the school year 2023-2024 as a result of applying the procedure. Additional staff were utilized for three charter schools, while DDOE waivers were granted for one charter school. However, two charter schools had already moved their enrollment system to Infinite Campus and no longer had access to any prior year classroom rosters which was confirmed with the DDOE.

**MAXIMUM STUDENT INSTRUCTOR RATIO
AGREED UPON PROCEDURES
SCHOOL YEARS 2021-2022, 2022- 2023 AND 2023-2024**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

State of Delaware Office of Auditor of Accounts
Ms. Lydia York
Delaware State Auditor
1128 S. Bradford Street
Dover, DE 19904

We have performed the procedures enumerated below on Maximum Student-Instructor ratio for the school years (SY) 2021-2022, 2022-2023 and 2023-2024. Management of each school district and charter school is responsible for compliance with 14 Del. C. §1705A.

The State of Delaware Office of Auditor of Accounts has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the specified parties in evaluating the school districts' and charter schools' compliance with 14 Del. C. §1705A. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of those procedures. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose.

The procedures and associated results are as follows:

- 1) Obtain the Annual K-3 Class Size Survey (Survey) from the State Department of Education website school years 2021-2022, 2022-2023 and 2023-2024 and determine the accuracy of the number of students reported for a sample of classrooms for each school year from both the school districts and the charter schools by comparing the amounts reported in the Survey to the class rosters maintained by the school districts and charter schools.

The sample was allocated across the school districts and the charter schools with K-3 students attending to provide a representative sample based on the population of classrooms. The sample of classrooms for the school districts for 2021-2022, 2022-2023 and 2023-2024 was 35, 43 and 38, respectively. The sample of classrooms for the charter schools for 2021-2022, 2022-2023 and 2023-2024 was 21, 20 and 22, respectively. Note, each school district or charter school was tested for two school years over a three year period.

Results for School Districts for SYs 2021-2022, 2022-2023 and 2023-2024:

School Districts						
School District	Number of K-3 Classrooms Selected	Total Number of K-3 Students Reported in Selected Classrooms	Number of K-3 Classrooms Selected	Total Number of K-3 Students Reported in Selected Classrooms	Number of K-3 Classrooms Selected	Total Number of K-3 Students Reported in Selected Classrooms
	SY 21-22		SY 22-23		SY 23-24	
Appoquinimink			4	82	4	93
Brandywine	4	68	4	57		
Caesar Rodney	4	85			4	56
Cape Henlopen			4	97	4	83
Capital	4	79	4	76		
Christina	4	72			4	55
Colonial			4	77	4	80
Indian River	4	69	4	91		
Lake Forest			4	60	4	68
Laurel	3	69			3	49
Milford	4	37	4	68		
Red Clay	4	56	4	88		
Seaford			4	91	4	91
Smyrna	4	92			4	85
Woodbridge			3	66	3	66
Total	35	627	43	853	38	726

There were no exceptions for the school districts for each school year as a result of applying the procedure.

Results for Charter Schools for SYs 2021-2022, 2022-2023 and 2023-2024:

Charter Schools						
Charter School	Number of K-3 Classrooms Selected	Total Number of K-3 Students Reported in Selected Classrooms	Number of K-3 Classrooms Selected	Total Number of K-3 Students Reported in Selected Classrooms	Number of K-3 Classrooms Selected	Total Number of K-3 Students Reported in Selected Classrooms
	SY 21-22		SY 22-23		SY 23-24	
Academy of Dover*			2	43	2	45
Alonso	2	35			2	37
Aspira Academy	2	30	2	55		
Campus Community			2	29	2	44
Charter of New Castle	2	46	2	45		
East Side	2	40	2	40		
First State Montessori	2	25			2	26
Gateway Lab	1	12			2	21
Kuumba			2	38	2	48
MOT			2	52	2	51
Newark Charter	2	47			2	45
Odyssey Charter	2	47			2	47
Providence Creek	2	47	2	49		
Sussex Academy	2	42	2	42		
Sussex Montessori*	2	32			2	31
Thomas Edison			2	36	2	25
Total	21	403	20	429	22	420

Other than noted below, there were no exceptions for the charter schools for each school year as a result of applying the procedure.

Two charter schools (denoted with an asterisk) had already moved their enrollment system to Infinite Campus and no longer had access to any prior year classroom rosters which was confirmed with the State of Delaware Department of Education.

- 2) Based on the above samples, for those classrooms with 23 students or more, determine whether the classroom had an additional staff/aid in the classroom or obtained a waiver for the class size.
- For the classrooms that indicated there were additional staff, confirm the additional staff were included with the teacher on the classroom roster
 - For those identified as receiving waivers, confirm that in connection with the waiver the following steps were taken:
 - A vote by the school board on or before December 1 to approve the waiver.
 - That the school district or charter school two weeks prior to the school board vote provided the following:
 - Notice in local newspaper.
 - Notice posted on door of school.
 - Notice to the principal, teacher association building rep and PTA leader

Results for School Districts for SY 2021-2022:

School Districts 2021-2022				
School District	Number of K-3 Classrooms Selected	Number of K-3 Classrooms Exceeding 22 Students	Was the Selected Classroom(s) in Compliance of the Ratio with Additional Staff?	If Not, Did the District School Have an Approved Waiver
Brandywine	4	2	Yes	N/A
Caesar Rodney	4	1	Yes	N/A
Capital	4	2	Yes	N/A
Christina	4	2	No	Yes
Indian River	4	1	Yes	N/A
Laurel	3	2	No	Yes
Milford	4	0	Yes	N/A
Red Clay	4	1	Yes	N/A
Smyrna	4	2	No	Yes
Total	35	13		

We found no exceptions for the school districts for school year 2021-2022 as a result of applying the procedure.

Results for Charter Schools for SY 2021-2022:

Charter Schools 2021-2022				
Charter School	Number of K-3 Classrooms Selected	Number of K-3 Classrooms Exceeding 22 Students	Was the Selected Classroom(s) in Compliance of the Ratio with Additional Staff?	If Not, Did the District School Have an Approved Waiver
Alonso	2	0	N/A	N/A
Aspira Academy	2	1	Yes	N/A
Charter of New Castle	2	1	Yes	N/A
East Side	2	0	N/A	N/A
First State Montessori	2	0	N/A	N/A
Gateway Lab	1	0	N/A	N/A
Newark Charter	2	2	No	Yes
Odyssey Charter	2	2	Yes	N/A
Providence Creek	2	1	No	Yes
Sussex Academy	2	0	N/A	N/A
Sussex Montessori*	2	0	N/A	N/A
Total	21	7		

Other than noted below, there were no exceptions for the charter schools for each school year as a result of applying the procedure.

One charter school (denoted with an asterisk) had already moved their enrollment system to Infinite Campus and no longer had access to any prior year classroom rosters which was confirmed with the State of Delaware Department of Education.

Results for School Districts for SY 2022-2023:

School Districts 2022-2023				
School District	Number of K-3 Classrooms Selected	Number of K-3 Classrooms Exceeding 22 Students	Was the Selected Classroom(s) in Compliance of the Ratio with Additional Staff?	If Not, Did the District School Have an Approved Waiver
Appoquinimink	4	1	No	Yes
Brandywine	4	1	Yes	N/A
Cape Henlopen	4	2	Yes	N/A
Capital	4	2	No	Yes
Colonial	4	1	No	Yes
Indian River	4	2	No	Yes
Lake Forest	4	1	No	Yes
Milford	4	1	No	Yes
Red Clay	4	1	Yes	N/A
Seaford	4	3	No	Yes
Woodbridge	3	1	No	Yes
Total	43	16		

We found no exceptions for the school districts for school year 2022-2023 as a result of applying the procedure.

Results for Charter Schools for SY 2022-2023:

Charter Schools 2022-2023				
Charter School	Number of K-3 Classrooms Selected	Number of K-3 Classrooms Exceeding 22 Students	Was the Selected Classroom(s) in Compliance of the Ratio with Additional Staff?	If Not, Did the District School Have an Approved Waiver
Academy of Dover*	2	0	N/A	N/A
Aspira Academy	2	2	Yes	N/A
Campus Community	2	0	N/A	N/A
Charter of New Castle	2	1	Yes	N/A
East Side	2	1	Yes	N/A
Kuumba	2	0	N/A	N/A
MOT	2	2	No	Yes
Providence Creek	2	1	Yes	N/A
Sussex Academy	2	0	N/A	N/A
Thomas Edison	2	0	N/A	N/A
Total	20	7		

Other than noted below, there were no exceptions for the charter schools for each school year as a result of applying the procedure.

One charter school (denoted with an asterisk) had already moved their enrollment system to Infinite Campus and no longer had access to any prior year classroom rosters which was confirmed with the State of Delaware Department of Education.

Results for School Districts for SY 2023-2024:

School Districts 2023-2024				
School District	Number of K-3 Classrooms Selected	Number of K-3 Classrooms Exceeding 22 Students	Was the Selected Classroom(s) in Compliance of the Ratio with Additional Staff?	If Not, Did the District School Have an Approved Waiver
Appoquinimink	4	2	No	Yes
Caesar Rodney	4	1	Yes	N/A
Cape Henlopen	4	1	Yes	N/A
Christina	4	0	N/A	N/A
Colonial	4	2	No	Yes
Lake Forest	4	1	No	Yes
Laurel	3	2	No	Yes
Seaford	4	2	No	Yes
Smyrna	4	1	Yes	N/A
Woodbridge	3	2	No	Yes
Total	38	14		

We found no exceptions for the school districts for school year 2023-2024 as a result of applying the procedure.

Results for Charter Schools for SY 2023-2024:

Charter Schools 2023-2024				
Charter School	Number of K-3 Classrooms Selected	Number of K-3 Classrooms Exceeding 22 Students	Was the Selected Classroom(s) in Compliance of the Ratio with Additional Staff?	If Not, Did the District School Have an Approved Waiver
Academy of Dover*	2	1	Yes	N/A
Alonso	2	0	N/A	N/A
Campus Community	2	0	N/A	N/A
First State Montessori	2	0	N/A	N/A
Gateway Lab	2	0	N/A	N/A
Kuumba	2	2	N/A	N/A
MOT	2	2	Yes	N/A
Newark Charter	2	1	No	Yes
Odyssey Charter	2	2	Yes	N/A
Sussex Montessori*	2	0	N/A	N/A
Thomas Edison	2	0	N/A	N/A
Total	22	8		

Other than noted below, we found no exceptions for the charter schools for school year 2023-2024 as a result of applying the procedure.

Two charter schools denoted with an asterisk (*) had already moved their enrollment system to Infinite Campus and no longer had access to any prior year classroom rosters which was confirmed with the State of Delaware Department of Education.

Gunnip & company LLP

Certified Public Accountants and Consultants

We were engaged by the Office of the Auditor of Accounts to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Maximum Student-Instructor ratio for the school years 2021-2022, 2022-2023 and 2023-2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the State of Delaware Department of Education and corresponding School Districts and Charter Schools to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Office of the Auditor of Accounts, State of Delaware Department of Education and corresponding School Districts and Charter Schools and is not intended to be and should not be used by anyone other than those specified parties.

However, under 29 Del. C. 100 §10002(o), the report is a matter of public record and its distribution is not limited. The report, as required by statute, will be provided to the Office of the Governor, Office of the Controller General, Office of the Attorney General, and Office of Management and Budget.

Gunnip & Company LLP

Gunnip & Company
Wilmington, Delaware
October 24, 2025