



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the St. Louis College Prep Charter School

Attendance Data and Procedures	The St. Louis College Prep Charter School (SCP) attendance data reported to the Department of Elementary and Secondary Education (DESE) significantly overstated actual attendance resulting in excess state funding totaling at least \$1.4 million. The SCP core calendar reported to the DESE did not reflect the actual days and hours students attended class. Summer school instruction hours provided to SCP students did not meet the requirements established by state law and should have been considered as part of the school's core calendar. Remedial instruction hours provided to SCP students did not meet the requirements established by state law. In addition to the concerns with the increased school hours, the SCP improperly reported increased individual student attendance.
Closure and Outstanding Liabilities	The school's sponsor and Board mutually agreed the school could no longer operate past the 2018-2019 school year due to the significance of overpayments of state funding and, as a result, has begun closure procedures, which require the school to resolve financial obligations. The SCP had outstanding liabilities/obligations totaling approximately \$3.5 million, including the \$1.4 million in excess state funding received.
Student Enrollment and Personnel Files	Student enrollment was not always properly documented and personnel files were not always complete making it more difficult to ensure required closure procedures could be followed. Out of 40 student files reviewed from the 2016-2017, 2017-2018, and 2018-2019 school years, 3 (7.5 percent) of the enrollment packets could not be located and another 26 (65 percent) were incomplete. Personnel records for all 5 employees reviewed were not complete and/or maintained in accordance with school board policy.
Credit Card Procedures	Credit card procedures needed improvement. SCP personnel made unsupported and other questionable credit card purchases.
Sunshine Law	The Board did not always prepare closed session meeting minutes and did not record a roll call vote to enter into closed session. In addition, meeting minutes did not document all Board actions and decisions.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



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## RECOMMENDATION SUMMARY

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### Recommendations in the audit of St. Louis College Prep Charter School

Attendance Data and Procedures	The Board of Directors work with the DESE to determine the proper resolution for the overpayment of the 2016-2017, 2017-2018, and 2018-2019 school years, and the potential overpayments from past school years as deemed necessary.
Closure and Outstanding Liabilities	The Board of Directors return any remaining funds to the DESE.
Student Enrollment and Personnel Files	The Board of Directors ensure procedures are established and followed to ensure the appropriate transfer of complete and accurate student and personnel records.