

**REVIEW OF CHARTER SCHOOL,
CHARTER TECHNICAL CAREER CENTER,
AND DISTRICT SCHOOL BOARD
2013-14 FISCAL YEAR AUDIT REPORTS
PREPARED BY
INDEPENDENT CERTIFIED PUBLIC
ACCOUNTANTS**



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This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

**REVIEW OF CHARTER SCHOOL, CHARTER TECHNICAL CAREER CENTER,
AND DISTRICT SCHOOL BOARD 2013-14 FISCAL YEAR AUDIT REPORTS
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SUMMARY

Pursuant to Section 218.39, Florida Statutes¹, all charter schools and charter technical career centers (hereafter referred to as charter schools) and certain district school boards are required to provide for annual financial audits conducted by independent certified public accountants (CPAs). We are required to review all charter school and district school board financial audit reports submitted pursuant to Section 218.39(7), Florida Statutes. Audit reports for the 2013-14 fiscal year were required to be submitted to us within 45 days after delivery of the audit report to the charter school or district school board's governing body, but no later than 9 months after the end of the fiscal year (March 31, 2015). We reviewed audit reports for 595 charter schools (of 615 charter schools in operation during the 2013-14 fiscal year) and 20 district school boards received through April 6, 2015, and determined that the audit reports were generally presented in accordance with generally accepted government auditing standards, generally accepted accounting principles, and Rules of the Auditor General. However, we noted instances in which the audit reports were not submitted timely or were not prepared in accordance with all applicable requirements, as follows:

Finding No. 1: Audit reports for 17 charter schools were not submitted to us, including 12 that were closed during or subsequent to the 2013-14 fiscal year. Audit reports for 6 charter schools and 5 district school boards were not submitted to us within 45 days after delivery to the governing bodies. Additionally, audit reports for 3 charter schools were received after the March 31, 2015, deadline.

Finding No. 2: Our completeness reviews of all audit reports received for charter schools and district school boards disclosed instances of noncompliance with certain requirements related to the auditors' reports, presentation of financial statement note disclosures, and required management letter statements.

Finding No. 3: Our comprehensive reviews of samples of charter school audit reports, and 20 district school board audit reports, disclosed instances of noncompliance with certain requirements, primarily related to auditors' reports and the presentation of financial statements and note disclosures.

BACKGROUND

Section 218.39, Florida Statutes, provides for annual financial audits of each charter school and district school board. Section 218.31(17), Florida Statutes, defines a financial audit as an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles (GAAP) and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with generally accepted auditing standards and generally accepted government auditing standards (*Government Auditing Standards* issued by the Comptroller General of the United States).

Section 218.39, Florida Statutes, establishes several requirements that independent CPAs must follow when conducting financial audits of charter schools and district school boards. Independent CPAs performing these financial audits must:

- Prepare a management letter that is included as a part of the financial audit report;
- Discuss all the findings that will be included in the financial audit report with the appropriate official(s); and

¹ All references to the Florida Statutes are to the 2014 statutes.

- Conduct the audits in accordance with Rules of the Auditor General.

Additionally, the law requires that the entity’s officer(s) respond in writing to findings contained in the audit reports and management letters and that the written response be submitted to the entity’s governing body within 30 days after delivery of the CPA’s findings.

To assist auditors in complying with the requirements of generally accepted government auditing standards (GAGAS), GAAP, and applicable laws, rules, and regulations, we have developed rules (Chapter 10.800 – Audits of District School Boards and Chapter 10.850 – Audits of Charter Schools and Similar Entities, Florida Virtual School, and Virtual Instruction Program Providers) and audit report review guidelines that provide, among other things, procedural guidance for independent CPAs to follow to ensure compliance with the above requirements. These rules require that the scope of a financial audit include: an examination of the financial statements in order to express an opinion on them; an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements; an examination of any additional financial information necessary to comply with GAAP; and, when applicable, the additional activities necessary to determine compliance with the Federal *Single Audit Act Amendments of 1996*. These rules and guidelines are available on our Web site.

FINDINGS AND RECOMMENDATIONS

Finding No. 1: Timely Submission of Audit Reports

Section 218.39(7), Florida Statutes, requires that the charter school or district school board submit the audit report and a written response to any report or management letter findings to us within 45 days after delivery of the audit report to the entity’s governing body, but no later than 9 months after the end of the fiscal year. For the 2013-14 fiscal year, 615 charter schools and 20 district school boards were required to submit audit reports to us.

Table 1 shows noncompliance with the timely submission requirements as of May 31, 2015, for the 2013-14 fiscal year and untimely submitted reports identified in report No. 2014-203 for the previous two fiscal years.

**Table 1
Noncompliance with Audit Report Submission Requirements**

Description	Fiscal Year Ended June 30					
	Charter Schools			District School Boards		
	2012	2013	2014	2012	2013	2014
Type of Noncompliance:						
Audit required, but report not submitted.	15	15	17			
Audit report submitted after 45-day deadline.	27	24	6	1		5
Audit report submitted after March 31 st deadline.	4	4	3	8	6	
Audit reports required to be submitted.	514	569	615	20	20	20

As of May 31, 2015, we noted noncompliance with the audit report submission requirements for the 2013-14 fiscal year as follows:

- Seventeen charter schools required to submit an audit report to us, but did not, were in operation during the 2013-14 fiscal year, but 12 closed during or subsequent to the 2013-14 fiscal year (see Exhibit A).
- Audit reports for 6 charter schools and 5 district school boards were submitted to us by March 31, 2015, but not within 45 days of delivery to the governing body, ranging from 8 to 132 days late (see Exhibit B).
- Audit reports for 3 charter schools were submitted after the March 31, 2015, deadline (see Exhibit C).

Charter schools and district school boards that fail to provide for audits may be subject to consequences prescribed in Section 11.40(2), Florida Statutes. Timely audits are necessary to ensure that management is promptly informed of control deficiencies and financial-related noncompliance. Additionally, timely filing of audit reports is necessary to allow timely review by appropriate State oversight agencies.

Recommendation: Charter schools and district school boards should ensure that audit reports are completed and submitted within the required time frame.

Finding No. 2: Completeness Reviews

All charter school and district school board audit reports submitted to us as of April 6, 2015, pursuant to Section 218.39, Florida Statutes, were subjected to completeness reviews to determine: (1) whether the audit reports included the required financial statements, note disclosures, reports, and other items listed in Chapters 10.800 and 10.850, Rules of the Auditor General, as applicable; and (2) the extent to which they complied, for selected significant matters, with GAGAS, GAAP, and Chapters 10.800 and 10.850, Rules of the Auditor General, as applicable.

Section 11.45(7)(b), Florida Statutes, requires us to request from charter schools and district school boards significant items omitted from audit reports. Accordingly, for those audit reports that did not include required items, such as financial statements, required supplementary information, auditor's reports/management letter, and auditee's response thereto, the charter school or district school board was requested by letter to provide the missing items. We concurrently provided a copy of the letter to the entity's auditor and the charter school's respective charter sponsors. Charter schools and district school boards are required to provide us with the requested items no later than 45 days after the date of our request.

For the 2013-14 fiscal year, 42 charter schools and 1 district school board were sent letters requesting items omitted from the audit report. Most of the items requested related to information required to be included in the management letter or the auditee's response to findings included in the auditor's report or management letter. Of the 42 charter schools and 1 district school board that were sent letters requesting items omitted from the audit report, 2 charter schools and 1 district school board had not provided the requested items as of April 29, 2015, and, pursuant to Section 11.45(7)(b), Florida Statutes, we notified the Legislative Auditing Committee of those entities that had not provided the requested items.

Most of the audit reports included audited financial statements, and notes thereto, and the required auditor's reports on the financial statements and on compliance and internal control. Additionally, most audit reports were generally presented in accordance with GAGAS, GAAP, and Chapters 10.800 and 10.850, Rules of the Auditor General, as applicable. The instances of noncompliance disclosed by our completeness reviews related to: (1) the presentation of auditor's reports in accordance with GAGAS, (2) the adequacy of financial statement note disclosures in accordance

with GAAP, and (3) the presentation of the auditor's management letter in accordance with Rules of the Auditor General. For example:

- The auditor's report on the financial statements did not address the auditor's responsibility for supplementary information presented for 40 (43 percent) of the 92 applicable charter school audit reports.
- The notes to financial statements did not disclose the required contribution rate(s) of other postemployment benefit plan members, expressed as a rate (amount) per member or as a percentage of covered payroll for 7 (35 percent) of the 20 applicable district school board audit reports.
- The management letter did not include a statement describing the results of the auditor's determination as to whether the charter school complied with transparency requirements for 33 (6 percent) of the 569 applicable charter school reports.²

A summary of the deficiencies disclosed by our completeness reviews by type of entity, with comparative prior year information, is included in Exhibit D.

External parties rely on audits to provide independent assessments of the accuracy and completeness of the financial statements, and to provide, for financial reporting, a means for evaluating the effectiveness of an entity's internal controls and determining the extent to which an entity has complied with applicable laws, rules, regulations, charters, contractual requirements, and bond covenants. Accordingly, it is important that the various components of the audit report (auditor's reports and management letter, financial statements, notes to financial statements, etc.) be presented in accordance with GAGAS, GAAP, and Chapters 10.800 or 10.850, Rules of the Auditor General, so that the reader can form appropriate conclusions relating to the audited entity.

Recommendation: Independent auditors of charter schools should ensure that their reports and management letters are presented in accordance with GAGAS and Rules of the Auditor General, respectively. In addition, charter schools and district school boards should ensure that financial statement note disclosures are presented in accordance with GAAP.

Finding No. 3: Comprehensive Reviews

In addition to the completeness reviews, we conducted more comprehensive reviews of selected audit reports submitted for the 2013-14 fiscal year, as follows:

- We reviewed a sample of 50 charter school audit reports and 20 district school board audit reports to determine the extent of compliance, on a more comprehensive basis, with GAGAS, GAAP, and Chapters 10.800 and 10.850, Rules of the Auditor General, as they apply to financial statements and notes thereto. The exceptions disclosed by our comprehensive reviews primarily relate to the auditors' reports and presentation of financial statements and note disclosures. For example:
 - The auditor's report on the financial statements did not, for accompanying information, state the character of the audit, the degree of responsibility taken, that the audit was performed for the purpose of forming an opinion on the financial statements as a whole, and that the purpose of the accompanying information is for additional analysis and is not a required part of the basic financial statements for 4 (80 percent) of 5 applicable charter schools.

² Section 1002.33(9)(p), Florida Statutes, requires each charter school to maintain a Web site that enables the public to obtain information regarding the school; the school's academic performance; the names of the governing board members; the programs at the school; any management companies, service providers, or education management corporations associated with the school; the school's annual budget and its annual independent fiscal audit; the school's grade pursuant to Section 1008.34, Florida Statutes; and, on a quarterly basis, the minutes of governing board meetings.

- The ending fund balances or net assets amounts shown in the preceding year's financial statements did not agree with the beginning balances in the current year's financial statements, and the material differences were not disclosed in the notes to the financial statements for 4 (20 percent) of the 20 applicable district school board audit reports.
 - The notes to financial statements did not disclose the increases and decreases for each long-term liability for 4 (15 percent) of 27 applicable charter school audit reports.
- We reviewed audit reports for a sample of 30 charter schools and 20 district school boards that reported pension plans to determine the extent of compliance with GAAP with respect to pension plan disclosures. Our comprehensive review disclosed that the notes to the financial statements for defined contribution plans did not include plan provisions and the authority under which they are established or amended for 5 (38 percent) of 13 applicable charter school audit reports.
- Sections 10.805(5) and 10.855(10), Rules of the Auditor General, require that the scope of the audit, when applicable, encompass the additional activities necessary to establish compliance with the Federal *Single Audit Act Amendments of 1996*, Public Law 104-156 (31 USC ss. 7501 to 7507); United States Office of Management and Budget (OMB) Circular A-133; and other applicable Federal laws. We reviewed 13 charter school audit reports and 20 district school board audit reports that indicated that the audit was done in accordance with Federal law to determine the extent of compliance with the reporting requirements relative to Federal awards. Our review disclosed that the schedule of expenditures of Federal awards did not provide the name of the pass through entity and the identifying number assigned by the pass through entity for 9 (69 percent) of 13 applicable charter school audit reports.

A summary of the deficiencies noted in our comprehensive reviews by entity type included in Exhibit E. Because of the limited number of items applicable to each entity type, Exhibit E does not present comparative prior year information.

Recommendation: Independent auditors of charter schools and district school boards should ensure their reports are presented in accordance with GAGAS. In addition, charter schools and district school boards should ensure that the financial statements and note disclosures (including pension plan and other postemployment benefits disclosures) are presented in accordance with GAAP and the schedule of expenditures of Federal awards is prepared in accordance with Federal requirements.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this project were to determine whether the audit reports for charter schools and district school boards submitted to us:

- Complied with GAGAS, GAAP, and Chapters 10.800 and 10.850, Rules of the Auditor General; and
- Were prepared by independent CPAs properly licensed by the Florida Board of Accountancy.

The scope of this project included a review of audit reports for 595 charter schools and 20 district school boards prepared by independent CPAs and submitted to us by April 6, 2015, for the 2013-14 fiscal year.

Our review of audit reports was conducted in accordance with applicable GAGAS. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Our desk review (i.e., a review that does not include an examination of the CPA's working papers) was necessarily limited to the contents of the audit reports submitted to us and did not extend to a determination of whether the auditors followed all generally accepted government auditing standards in the actual conduct of the audits. Because our review was limited to the contents of the audit reports provided to us, the review cannot be used as the basis for determining the extent of the entity's compliance with applicable laws, rules, regulations, charters, contractual requirements, or bond covenants. Likewise, our desk review would not disclose whether the auditor reported all instances of noncompliance or reportable internal control deficiencies noted during the audit, or whether certain required financial disclosures were completely omitted from the audit report.

Due to the volume of reports included in this review, evaluation criteria from our rules and report review guidelines (as discussed in the Background section) were established in the following checklists: basic completeness review, detailed comprehensive review (other than pension and other postemployment benefit disclosures), pension disclosure review, other postemployment benefit disclosure review, and Federal compliance review. We applied the basic completeness review checklist to the audit reports for 595 charter schools and to the 20 district school board audit reports. We applied the detailed comprehensive review checklist (other than pension and other postemployment benefit disclosures) to a sample of 50 charter school audit reports and the 20 district school board audit reports. We applied the pension disclosure review to a sample of 30 charter school audit reports and the 20 district school board audit reports. We applied the other postemployment benefit disclosure, and Federal compliance review checklists, as applicable, to all applicable charter school audit reports and the 20 district school board audit reports.

AUTHORITY

Section 11.45(7)(b), Florida Statutes, requires us to review, in consultation with the Florida Board of Accountancy, all charter school and district school board financial audit reports prepared by independent CPAs and submitted pursuant to Section 218.39, Florida Statutes. Pursuant to the provisions of Section 11.45(7)(b), Florida Statutes, I have directed that this report be prepared to present the results of our review of charter school and district school board audit reports prepared by independent CPAs for the 2013-14 fiscal year.



David W. Martin, CPA
Auditor General

**EXHIBIT A
CHARTER SCHOOLS REQUIRED TO SUBMIT AN AUDIT REPORT,
BUT DID NOT FOR THE 2013-14 FISCAL YEAR
AS OF MAY 31, 2015**

NUMBER	CHARTER SCHOOLS	DISTRICT
1	Big Pine Elementary Academy	Monroe
2	Broward Charter School of Science and Technology (1)	Broward
3	Charter School of Boynton Beach (1)	Palm Beach
4	Excelsior Charter High School (1)	Miami-Dade
5	Florida School for Integrated Academics and Technologies (1)	Miami-Dade
6	Gates Junior and Senior High School (1)	Hillsborough
7	Igeneration Empowerment Academy (1)	Palm Beach
8	Kathleen C. Wright Leadership (1)	Broward
9	Lawrence Academy Middle School (1)	Miami-Dade
10	Lawrence Academy Senior High (1)	Miami-Dade
11	Leadership Academy West	Palm Beach
12	New Generation Preparatory High School of Performing Arts	Broward
13	New Millennium Charter School (1)	Madison
14	River Cities Community Charter School (1)	Miami-Dade
15	The Obama Academy for Boys	Broward
16	The Red Shoe Charter School for Girls	Broward
17	Volusia Flagler Advanced Technology Center (1)	Volusia

Note (1): Closed during or subsequent to the 2013-14 fiscal year. (A total of 12 charter schools closed.)

**EXHIBIT B
CHARTER SCHOOLS
SUBMITTING AUDIT REPORT
AFTER 45-DAY DEADLINE
FOR THE 2013-14 FISCAL YEAR**

NUMBER	CHARTER SCHOOLS	DISTRICT	DAYS LATE
1	Belle Glade Excel Charter School	Palm Beach	11
2	Ed Venture Charter School	Palm Beach	96
3	James Madison Preparatory Charter High School	Madison	10
4	Pinellas Preparatory Academy	Pinellas	12
5	Pinellas Primary Academy	Pinellas	12
6	Richard Allen Leadership Academy	Miami-Dade	132

NUMBER	DISTRICT SCHOOL BOARDS	DAYS LATE
1	Broward County District School Board	56
2	Hernando County District School Board	39
3	Pasco County District School Board	43
4	Polk County District School Board	45
5	Volusia County District School Board	8

**EXHIBIT C
 DISTRICT SCHOOL BOARDS AND CHARTER SCHOOLS
 SUBMITTING AUDIT REPORT
 AFTER MARCH 31, 2015, DEADLINE
 FOR THE 2013-14 FISCAL YEAR**

NUMBER	CHARTER SCHOOLS	DISTRICT	DATE RECEIVED
1	Igeneration Empowerment Academy	Broward	05/04/15
2	Seagull Academy for Independent Living	Palm Beach	04/21/15
3	University Preparatory Academy Charter School	Pinellas	04/08/15

**EXHIBIT D
COMPLETENESS REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2013-14 FISCAL YEAR**

Description of Deficiencies - Reports Reviewed for Total of 615 Entities	Charter Schools				District School Boards			
	Number of reports to which criteria applied	Number (a)	Percent (b)	Prior Fiscal Year Percent	Number of reports to which criteria applied	Number (a)	Percent (b)	Prior Fiscal Year Percent
Auditor's Report on the Financial Statements								
The introductory paragraph of the report did not correctly identify the individual opinion units.	569	139	24	(d)	(c)	(c)	(c)	(c)
The opinion on the audited financial statements did not correctly identify the individual opinion units upon which the auditor was opining.	569	140	25	(d)	(c)	(c)	(c)	(c)
The report did not address the auditor's responsibility for supplementary information presented.	92	40	43	71	(c)	(c)	(c)	(c)
Auditor's Report on Internal Control Over Financial Reporting and Compliance								
The report did not include a written statement of explanation or rebuttal concerning the auditors comments.	60	3	5	(d)	(c)	(c)	(c)	(c)
Management Letter								
The management letter did not include a statement describing the results of the auditor's determination as to whether the charter school complied with transparency requirements.	569	33	6	(d)	(c)	(c)	(c)	(c)
Notes to Financial Statements								
The notes to financial statements did not include a description of the types of transactions included in program revenues.	546	59	11	17	(c)	(c)	(c)	(c)
The notes to financial statements did not disclose that the fiduciary funds are reported on the accrual basis of accounting.	121	52	43	42	20	1	5	5
The notes to financial statements did not disclose the types of investments authorized by legal or contractual provisions.	25	5	20	(d)	(c)	(c)	(c)	(c)
The notes to financial statements did not disclose appropriate risk categories by investment type.	30	5	17	16	(c)	(c)	(c)	(c)
The notes to financial statements did not disclose the purposes for interfund balances.	244	27	11	11	(c)	(c)	(c)	(c)
The notes to financial statements did not disclose which governmental funds typically have been used to liquidate other long-term liabilities.	90	41	46	88	(c)	(c)	(c)	(c)

**EXHIBIT D (CONTINUED)
COMPLETENESS REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2013-14 FISCAL YEAR**

Description of Deficiencies - Reports Reviewed for Total of 574 Entities	Charter Schools				District School Boards			
	Number of reports to which criteria applied	Number (a)	Percent (b)	Prior Fiscal Year Percent	Number of reports to which criteria applied	Number (a)	Percent (b)	Prior Fiscal Year Percent
Notes to Financial Statements (Continued)								
The notes to financial statements did not disclose a general description of the principal purposes of interfund transfers.	250	42	17	17	(c)	(c)	(c)	(c)
The notes to financial statements did not disclose whether the amounts of settlements exceeded insurance coverage for each of the past three years and, if applicable, the excess amounts.	524	191	36	48	(c)	(c)	(c)	(c)
The notes to financial statements did not disclose the required contribution rate(s) of plan members, expressed as a rate (amount) per member or as a percentage of covered payroll for defined benefit OPEB plan.	(c)	(c)	(c)	(c)	20	7	35	45
For cost-sharing defined benefit pension plans, the notes to financial statements did not include the required contributions in dollars and the percentage of that amount contributed for the current and each of the two preceding years.	97	44	45	50	(c)	(c)	(c)	(c)
For defined contribution pension plans, the notes to financial statements did not include information related to actual contributions of plan members or the employer.	28	9	32	34	(c)	(c)	(c)	(c)

- Notes: (a) Number of reports for which the deficiency was noted.
 (b) Percentage of applicable reports for which the deficiency was noted.
 (c) Criteria not applicable to entity type, or there were no reports for which the deficiency was noted for the 2013-14 fiscal year.
 (d) Percentage not reported in prior year.

**EXHIBIT E
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2013-14 FISCAL YEAR**

Description of Deficiencies - Reports Reviewed for Sampled Entities	Charter Schools			District School Boards		
	Number of reports to which criteria applied	Number (a)	Percent (b)	Number of reports to which criteria applied	Number (a)	Percent (b)
Auditor's Report on the Financial Statements						
The report did not, for accompanying information, state the character of the audit, the degree of responsibility taken, that the audit was performed for the purpose of forming an opinion on the financial statements as a whole, that the purpose of the accompanying information is for additional analysis and the accompanying information is not a required part of the basic financial statements.	5	4	80	(c)	(c)	(c)
Required Supplementary Information						
The financial data included in the management discussion and analysis did not agree with the same data in the financial statements or the notes to the financial statements.	50	3	6	(c)	(c)	(c)
Financial Statements						
The ending fund balances or net assets shown in the preceding fiscal year's financial statements did not agree with the beginning fund balances, net assets, or net position shown in the current fiscal year's financial statements, and the material differences were not disclosed in the notes to financial statements.	(c)	(c)	(c)	20	4	20
The financial statements contained mathematical errors (nonrounding).	50	6	12	(c)	(c)	(c)
Notes to Financial Statements - Other Than Pension Plan and Other Postemployment Benefit Disclosures						
The notes to financial statements did not include the policy for capitalizing assets.	48	3	6	(c)	(c)	(c)
The notes to financial statements did not include the beginning and end of year balances for long-term liabilities.	28	4	14	(c)	(c)	(c)
The notes to financial statements did not include the future minimum rental payments required for each of the five subsequent years and in five-year increments thereafter for significant commitments under noncapitalized (operating) leases which have initial or remaining noncancelable lease terms in excess of one year.	27	3	11	(c)	(c)	(c)
The notes to financial statements did not disclose the increases and decreases for each long-term liability.	27	4	15	(c)	(c)	(c)

**EXHIBIT E (CONTINUED)
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2013-14 FISCAL YEAR**

Description of Deficiencies - Reports Reviewed for Sampled Entities	Charter Schools			District School Boards		
	Number of reports to which criteria applied	Number (a)	Percent (b)	Number of reports to which criteria applied	Number (a)	Percent (b)
Pension Plan Financial Statement Note Disclosures						
For defined contribution plans, the notes to financial statements did not include plan provisions and the authority under which they are established or amended.	13	5	38	(c)	(c)	(c)
Federal Awards						
The Schedule of Expenditures of Federal Awards did not provide the name of the pass through entity and the identifying number assigned by the pass through entity.	13	9	69	(c)	(c)	(c)

- Notes: (a) Number of reports for which the deficiency was noted.
 (b) Percentage of reports for which the deficiency was noted.
 (c) Criteria not applicable to entity type, or there were no reports for which the deficiency was noted for the 2013-14 fiscal year.