

CERTIFICATION VERIFICATION FORM
PDE-414

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Alcaro	Jillian	Yes	Program Specialist English as a Second Language (ESL) PK-12 (4499)	K-12	EL Coordinator	1350	100%	0%
2	Breen	Maria	Yes	Program Specialist English as a Second Language (ESL) PK-12 (4499); Instructional II Elementary K-6 (2810); Instructional II Early Childhood N-3 (2840)	9-12	ELL Teacher	1350	100%	0%
3	Breiling	Charles	Yes	Instructional II Mathematics 7-12 (6800); Instructional II General Science 7-12 (8450)	9-12	Math Teacher	1350	100%	0%
4	Cassero	Anthony	Yes	Instructional I English 7-12 (3230); Instructional I Social Studies 7-12 (8875)	K-12	Special Education Teacher	1350	100%	0%
5	Cedeno	Lina	Yes	Instructional I Spanish PK-12 (4490)	12-Sep	Spanish Teacher 9-12	675	100%	0%
6	Dolaway	Megan	No	Emergency Permit: LI Sub with Educational Obligation Grades PK-4 (2825)	K-8	Teacher K-8	1350	0%	100%
7	Fulcher	Nicole	Yes	Instructional II Special Education PK-12 (9225), Instructional II Elementary K-6 (2810), Endorsement Autism PK-12 (1180)	K-5	Special Education Teacher	1350	100%	0%
8	Gonzalez-Kirwin	Andrea	Yes	Superintendent PK-12 (1150), Administrative II Elementary Principal K-6 (1100), Instructional II Early Childhood N-3 (2840), Instructional II Elementary K-6 (2810)	K-12	Superintendent	1350	100%	0%
9	Goshert	Stephanie	Yes	Instructional I English 7-12 (3230)	K-8	Senior Director of Teaching & Learning	1350	100%	
10	Greening	Diane	Yes	Instructional I Elementary K-6 (2810); Instructional I Special Education PK-12 (9225)	K-12	Special Education Coordinator	1350	100%	0%

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11	Hall	Nathan	Yes	Communications 7-12 (3200);Instructional I Social Studies 7-12 (8875);Instructional I English 7-12 (3230);Program Specialist English as a Second Language (ESL) PK-12 (4499);Instructional I Citizenship 7-12 (8825)	7-12	ESL Teacher	300	100%	
12	Harris	Tasha	Yes	Instructional II Elementary K-6 (2810), Instructional II Early Childhood N-3 (2840), Instructional II Biology 7-12 (8405)	K-12	Senior Lead Educator	1350	100%	0%
13	Hill	Brooke	Yes	Citiz. Ed 6-9 (2870);Instructional I Mid-Level English 6-9 (2850);Instructional I Mid-Level Mathematics 6-9 (2860);Instructional I Mid-Level Science 6-9 (2880);Instructional I Elementary K-6 (2810)	K-9	Math Teacher MS	1350	100%	0%
14	Isett	Jaclyn	Yes	Instructional I Grades PK-4 (2825)	K-4	Special Education Teacher	600	100%	0%
15	Jewart	Kristina	Yes	Instructional I Mid-Level English 6-9 (2850),Instructional I Special Education PK-12 (9225), Instructional I Elementary K-6 (2810)	K-6	Special Education Teacher	1350	100%	0%
16	Kahana	Chelsea	Yes	Instructional I Grades PK-4 (2825), Instructional I Special Education PK-8 (9226)	K-8	Special Education Teacher	1350	100%	0%
17	King	Deborah	Yes	(3230), Instructional II Special Education PK-12 (9225), Program Specialist English as a Second Language (ESL) PK-12 (4499), Instructional II Reading Specialist PK-12 (7650), Instructional II Elementary K-6 (2810), Instructional II Early Childhood N-3 (2840)	12	Special Education Teacher	1350	100%	0%

Staff No.	Name of employee (List all names in alphabetical order)	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assigjment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assigmnmt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
18	Kowalchuk	Paul	Yes	Instructional I English 7-12 (3230)	12-Sep	English Teacher	1350	100%	0%
19	Martinez	Christine	Yes	Educational Specialist I School Nurse PK-12 (1890)	K-12	School Nurse	1350	100%	0%
20	McKinley	Kathryn	Yes	Educational Specialist II School Psychologist PK-12 (1875)	K-12	Director of Specialized Services	1350	100%	0%
21	Medina	Veronica	Yes	Instructional I Biology 7-12 (8405)	12-Sep	Biology Teacher	900	100%	
22	Melman	Jacob	Yes	Program Specialist English as a Second Language (ESL) PK-12 (4499);Instructional I Social Studies 7-12 (8875)	9-12	ELL Teacher	825	100%	0%
23	Meyer	Travis	Yes	Instructional I English 7-12 (3230), Instructional I Social Studies 7-12 (8875)	12-Sep	Social StudiesTeacher	1350	100%	0%
24	Pena	Melanie	Yes	Instructional II Spanish PK-12 (4490), Instructional II Elementary K-6 (2810)	K-5	Spanish Teacher	1350	100%	0%
25	Rojas	Lisabeth	Yes	Instructional II Elementary K-6 (2810), Instructional II Early Childhood N-3 (2840)	K-6	Elementary Teacher	1350	100%	0%
26	Ruiz	Nancy	Yes	Administrative I Principal PK-12 (1115)	K-12	Principal	1350	100%	0%
27	Ruth	Jaime	Yes	Instructional I Elementary K 6 (2810)	5-Apr	Elementary Teacher	1350	100%	0%
28	Schofield	Albert	Yes	Educational Specialist II School Psychologist PK-12 (1875)	K-12	School Psychologist	1350	100%	0%
29	Scull	Christopher	Yes	Program Specialist English as a Second Language (ESL) PK-12 (4499),Instructional I Reading Specialist PK-12 (7650)	6-8	Math Teacher MS	1350	100%	0%
30	Sherwood	Michael	Yes	Instructional II Social Studies 7-12 (8875)	9-12	Social Studies Teacher 9-12	1350	100%	0%
31	Short	Pamela	Yes	Instructional II General Science 7-12 (8450), Instructional II Mid-Level Science 6-9 (2880), Instructional II Biology 7-12 (8405)	6-8	Science Teacher	1350	100%	0%
32	Sinclair	Megan	Yes	Instructional II Elementary K-6 (2810), Instructional II Special Education PK-12 (9225)	K-1	Special Education Teacher	1350	100%	0%

Staff No.	Name of employee (List all names in alphabetical order)	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assigjment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmnt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
33	Strunk	David	Yes	Instructional I Social Studies 7-12 (8875), Instructional I English 7-12 (3230)	K-12	Senior Lead Educator	1125	100%	0%
34	Toldeo	Juanito	Yes	Instructional I Grades PK-4 (2825)	K-4	Special Education Teacher	1350	100%	0%
35	Toll	Amy	Yes	Program Specialist English as a Second Language (ESL) PK-12 (4499), Instructional I Reading Specialist PK-12 (7650)	6-8	ELL Teacher	1350	100%	0%
36	Torres	Kara	No	Emergency Permit: LI Sub with No Educational Obligation Grades PK-4 (2825)	9-12	English Teacher 9-12	1350	0%	100%
37	Vasquez	Veronica	Yes	Educational Specialist I Elementary & Secondary School Counselor PK-12 (1839)	K-12	School Counselor	1350	100%	0%
38	Wilson	Kelli M.	Yes	Instructional II Elementary K-6 (2810); Instructional II Special Education PK-12 (9225)	K-8	Special Education Teacher	1350	100%	0%
39	Wolcott	Ryan	Yes	Instructional II English 7-12 (3230), Instructional II Social Studies 7-12 (8875)	K-12	Social Studies Teacher	1350	100%	0%

Total Number of Administrators (do not include CEO) 6

Total Number of Teachers 28 Counselors 1 School Nurses 1 Others 3

Total Number of Professional Staff 39

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2019

Name of School Apirra Bilingual Cyber Charter School

Address of School 6301 N. 2nd Street, 3rd Floor, Philadelphia PA 19120

CEO Signature _____

Note-Expenditures may be submitted EITHER as accrual or cash basis

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	2,132,262
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	2,563,060
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	468,667
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	523,335
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	
	2130 Attendance Services	
	2140 Psychological Services	
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210 Supervision of Educational Media Services	
	2220 Technology Support Services	
	2230 Educational Television Services	
	2240 Computer-Assisted Instruction Support Services	
	2250 School Library Services	
	2260 Instruction and Curriculum Development Services	
	2270 Instructional Staff Professional Development Services	
	2280 Nonpublic Support Services	
2300	SUPPORT SERVICES - ADMINISTRATION	892,042
	2310 Board Services	
	2320 Board Treasurer Services	
	2340 Staff Relations and Negotiations Services	
	2350 Legal Services	
	2360 Office of the Superintendent (Executive Director) Services	
	2370 Community Relations Services	

	2380	Office of the Principal Services	
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	99,255
2500		SUPPORT SERVICES - BUSINESS	165,530
	2510	Fiscal Services	
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	766,775
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	330,012
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	391,345
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	98,445
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	

4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
4500		BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600		EXISTING BUILDING IMPROVEMENT SERVICES	
5000		OTHER EXPENDITURES AND FINANCING USES	
5100		DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200		FUND TRANSFERS	
5300		TRANSFERS INVOLVING COMPONENT UNITS	
5400		INTRAFUND TRANSFERS OUT	
5800		SUSPENSE ACCOUNT	
5900		BUDGETARY RESERVE	144,638
TOTAL EXPENDITURES			8,575,366

TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND BALANCE AS OF JUNE 30, 2019

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2019

Name of School _____ **ASPIRA Bilingual Cyber Charter School** _____

Address of School _____ **6301 North 2nd Street, Philadelphia, PA 19120** _____

CEO Signature _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	10728
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	
6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	17420
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	7763810
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	

	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	14567
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	5440
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	

8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	917190
	8520	Vocational Education	
	8530	Child Nutrition Program	0
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	

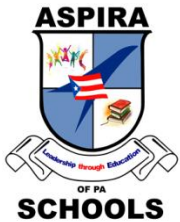
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			8729155

ASPIRA Bilingual Cyber Charter School's
Financial and Compliance Report
Year Ending June 30, 2018

is available upon request

Contact:

Pennsylvania Department of Education
Division of Charter Schools
At
RA-charterschools@pa.gov



ASPIRA, INC. OF PENNSYLVANIA
ANTONIA PANTOJA CHARTER SCHOOL
EUGENIO MARIA DE HOSTOS CHARTER SCHOOL
PEQUEÑOS PASO DE ASPIRA
ASPIRA BILINGUAL CYBER CHARTER SCHOOL
JOHN B. STETSON CHARTER SCHOOL
OLNEY CHARTER HIGH SCHOOL

FINANCIAL POLICY MANUAL

This internal control manual provides policies and procedures for handling financial transactions. Responsible parties are identified and the segregation of duties among these parties is outlined. This manual is a resource to ensure compliance with state and federal laws, as well as a tool to help produce timely and accurate financial information.

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1 Procurement

1.1 Purchasing approvals

- 1.1.1 Expense approval is established in the requisitioning process in the Intacct accounting system.
- 1.1.2 All purchases including contractual agreements, personal purchase & reimbursement and school card purchases require a purchase order approved by the individuals noted below:

Values of ...	Requisition Level	Require purchase orders approved by...
Under \$5,000 (within approved budget)	<u>School Requisition</u>	<u>The following:</u> School Principal
Over \$5,000 (within approved budget)	<u>School Requisition</u>	<u>Two of the following:</u> School Principal, President of the Board of Trustees
\$0 - \$50,000 (not in approved budget)	<u>School Requisition</u>	<u>One of the following:</u> School Principal, Superintendent <u>AND</u> President of the Board of Trustees
Over \$50,000 (not in approved budget)	<u>School Requisition</u>	<u>All of the following:</u> School Principal, and Board of Trustees
Under \$5,000 (within approved budget)	<u>ASPIRA Requisition</u>	<u>One of the following:</u> Department head, COO, Superintendent, and CEO
\$5,000- above (within approved budget)	<u>ASPIRA Requisition</u>	<u>Two of the following</u> Department head, COO, Superintendent, CEO, and President of the Board of Trustees
\$0 - \$50,000 (not in approved budget)	<u>ASPIRA Requisition</u>	<u>Both of the following:</u> School Principal, COO <u>AND one of the following:</u> CEO, President of the Board of Trustees
Over \$50,000 (not in approved budget)	<u>ASPIRA Requisition</u>	<u>All of the following:</u> COO, CEO, Board of Trustees

- 1.1.3 Exceptions to workflow process are as followed: utilities, insurances, contractual debt services, and employee benefits vendor payments

1.2 Contracts

1.2.1 Description of terms

- 1.2.1.1 Where possible, the school will enter into contracts for goods and services that stipulate exactly what is included and excluded from the scope of the contract, the agreed delivery, payment terms, and other standard contractual terms and legal protections.
- 1.2.1.2 Contracts should provide for monthly payment, with at least 30 days from the date of invoice for vendors and at least 20 days from the invoice date for Contractors, to make payment when possible

- 1.2.2 Contracts can be negotiated by the following individuals or their designees: President of the Board of Trustees, CEO, Superintendent, COO, School Principal

1.2.3 Services from individuals

- 1.2.3.1 If contracting with an individual for services that are likely to exceed the IRS threshold (currently \$600 per year¹), the school will obtain required documentation to complete a 1099 tax return at the time the services are agreed upon, including the individual's completed W-9 with social security number, address and other contact information. *This documentation should be completed along with a New Vendor Request form and sent to the Finance department for processing.*

1.2.4 Approval

- 1.2.4.1 Prior to signing a contract commitment to purchase any goods / services, an Intacct Requisition Request Form must be submitted to approve the expenditure through the purchase order workflow process outlined in 1.1 section of this manual.
- 1.2.4.2 The School Principal executes the contracts and agreements for the school where the Principal is employed.

1.3 Accounting of Procurement workflow

- 1.3.1 The Controller must approve new vendor and program accounts. Submissions for new vendors and programs must be submitted to the Finance Department prior to beginning the purchase order workflow process.
- 1.3.2 Account documentation should identify the approved purchase order number on invoices for goods/services and payment terms, with at least 30 days from the date of invoice to make payment. All documentation should be attached and/or uploaded to all purchase order transactions.

1.4 Purchasing

- 1.4.1 The Purchasing Coordinator will make a purchase upon the approval of the requisition.
- 1.4.2 Lead Administrators or requisition submitter will match materials and supplies when they are received and will inspect them for condition, ensuring that the goods received match the Purchase Order.
- 1.4.3 Lead Administrators or requisition submitter will notify the Purchase Coordinator any shortages or rejections during the receipt of the goods or services.
- 1.4.4 The employee who approves the purchase may not receive the goods or service of such purchase.

1.5 Payment approval

1.5.1 Invoice collection & payment

- 1.5.1.1 All unpaid invoices must be directed to the Finance department. Copies of such invoices should be submitted referencing the approved purchase order number for invoices.
- 1.5.1.2 Any invoices not referencing an approved Purchase Order will not be paid.
- 1.5.1.3 The Purchasing Coordinator will convert approved Purchase Requisitions to Purchase Orders. The Accounts Payable staff in the Finance department will convert the purchase order to Commitment and follow through the accounting process to obtain appropriate payment approval for vendor invoices.

¹ <http://www.irs.gov/pub/irs-pdf/i1099gi.pdf>

1.5.2 Immediate / upfront payment

- 1.5.2.1 Before issuing the payments requiring immediate or upfront payment, an approved purchase order is required. After obtaining the approved purchase order, the requestor will follow up with the Accounts Payable staff to request immediate or upfront payment. The Controller will review and make the determination to pay on a case-by-case basis.
- 1.5.2.2 The Lead Administrator or Director of Operations or other designee of the principal must ensure that goods received upon payment match the approved Purchase Order. Any changes made to a purchase order after the conversion should provide documentation and begin a new workflow for changes.

1.5.3 School card purchases

- 1.5.3.1 While not the preferred method of purchasing, schools do have this option.
- 1.5.3.2 The school cards shall have a purchasing limit of \$5,000 per month, with the exception of those that include additional approval for purchases in excess of \$5000.00 from the Superintendent, and the Board of Trustee.
- 1.5.3.3 All Purchases must be approved in advance through the purchase order workflow process and, consistent with that process. Amounts exceeding \$5,000 for a single purchase requires additional approval from the Chairperson of the Board of Trustees.
- 1.5.3.4 In the event of purchases for facilities and information technology, before the purchasing approval, a ticket number needs to be obtained from the facility or information technology department by following the appropriate ticketing system process.
- 1.5.3.5 Cardholders will submit a Purchase Card Expense Report on a weekly basis, attaching receipts for all charges incurred, and, for all purchases originating with non-cardholders, Purchase Orders, and providing an explanation of the purpose of the charges.
- 1.5.3.6 The Card Expense incurred for CEO and Superintendent needs to report to the Treasurer of the Board of Trustees for review and approval.
- 1.5.3.7 The school purchasing card bill will be reconciled by the Finance department monthly against the submitted Expense Reports and receipts.
- 1.5.3.8 All original receipts must be attached to the signed form and submitted to the Finance Department by the 28th day of the current month after the expenses were incurred. The Finance Department will reconcile submitted charges monthly and notify cardholders of any purchase variance by the 5th business day of the following month. The cardholder will provide supporting documentation within 3 business days. Otherwise, the employee is expected to reimburse the Company for those card purchases.

1.5.4 Personal purchase & reimbursement

- 1.5.4.1 The School Principal can authorize an employee to spend their own funds to make a purchase that will then be reimbursed by the school.
- 1.5.4.2 The purchase must be pre-approved through the Purchase Order workflow by the School Principal to ensure the expense is reimbursable. A Purchase requisition in the Accounting system is required; supporting documentation must be included such email trails and quotes.
- 1.5.4.3 Personal purchases may not exceed \$500. Any item(s) purchased should follow the

approved reimbursement established within the approved purchase order process outlined in section 1.1 of this manual.

- 1.5.4.4 After the purchase, the employee must complete an Expense Reimbursement form (see attachment) providing the approved Purchase Order number, detailed information about the purchase and its intended use. Reimbursement request without an approved purchase order will not be authorized for payment. Expense Reimbursement forms must be signed by the School Principal, Superintendent, COO or CEO (an employee may not approve their own expense reimbursement form) and sent to the vendor payment system Bill.com for payment processing.
- 1.5.4.5 For Travel mileage reimbursement, google maps are considered appropriate forms of documentation.
- 1.5.4.6 Expense Reimbursement requested by the School Principal and the CEO need to be submitted to the Treasurer of the Board of Trustees, who will review and approve expenses before reimbursement is processed.

1.6 Transactions with related parties

- 1.6.1 All employees must disclose relationships (e.g., immediate family or close interpersonal relationships) prior to initiating transactions with proposed or current vendors.
- 1.6.2 The Finance Department need to reconcile the related transactions monthly and prepare monthly report of such transactions by the 10th business day of the following month.
- 1.6.3 The COO or CEO must review related party transactions at ASPIRA and the School Principal must review related party transactions at the School. Either ASPIRA or the School has the right to request additional transaction information, including fair market value assessments, to determine whether the transaction is in the best interest of the school.
- 1.6.4 The monthly report needs to be reviewed and approved by the Board of Trustees with note disclosing any related party transactions involving sums greater than \$5,000.
- 1.6.5 The payments of related transactions need to be authorized by the COO or CEO at ASPIRA and the Principal at the School.

2 Position requisition through Position Control Process (PCR)

- 2.1 In order to maintain an accurate list of all approved and budgeted positions, Finance will create and maintain a Position Control Roster for ASPIRA and each ASPIRA School. The Position Control Roster is also intended to provide synergy between actual staff and the budgeted staff positions to analyze the fiscal impact of position decisions throughout a budget year.
- 2.2 All requests for and filling of Staff Vacancies, regardless of whether the open position is due to retirement, resignation, transfer or creation of a new position, and for initiating an employee Status Change for existing positions, must be approved by the:
 - Superintendent (for ASPIRA School and Central Office positions)
 - HR Director (for ASPIRA HR positions) or
 - Chief Operating Officer (for ASPIRA Operations, Pasos, Finance, Accounting and ASPIRA Programs positions)

The Position Control Staffing Requisition Form or Status Change Form must be completed and approved prior to initiating a process for any *new hires (replacements for*

budgeted positions), transfers of current employee or creation of a new (un-budgeted) position.

- 2.3 Approval process involves the financial recommendation made by the Controller along with the appropriate approvers. The PCR tracking report will be summarized monthly and included in the Monthly HR Hiring Report to the boards.

3 Expenses and Employee Reimbursement

3.1 Expenses relating to staff recruitment

- 3.1.1 ASPIRA and its schools may reimburse certain expenses incurred by non-employees, in the process of interviewing these individuals to become employees of ASPIRA Inc. of PA and its schools. The School Principal and the Superintendent or the CEO must approve this reimbursement through the Purchase Order workflow process. The following language explains this policy:

- 3.1.1.1 Applicants who must travel further than 25 miles to attend an interview are eligible to apply for travel reimbursement. ASPIRA and the Schools may reimburse travel costs including plane fare (plus applicable taxes), train fare, taxi fare, metro fare, rental car expense and hotel expense in an amount up to \$300. Ineligible expenses include food, entertainment and side trips to other destinations. To obtain this reimbursement, the applicant must submit a detailed list of expenses that includes the date that the expense was incurred, the vendor name (e.g., Delta, Amtrak, Yellow Cab, etc.), a description of the service (e.g., taxi from Airport to school) and the amount of the expense. Original receipts must be attached to the list.

- 3.1.2 Other teacher and staff recruitment expenses should be paid directly by ASPIRA and the Schools, per the Board approved budget and standard procurement processes under Section 1 of this manual.

3.2 Expenses relating to staff travel

- 3.2.1 When staff are required by supervisors (School Preclinical, Superintendent, and CEO, etc.) to attend events (e.g., conferences, workshops, professional development, etc.) relating to the conduct of their job, certain travel expenses are eligible for reimbursement.
- 3.2.2 In no case should an ASPIRA or School employee spend personal funds for work-related travel without first consulting their supervisor about reimbursement. Reimbursements should flow through the Purchase Order workflow process. In all cases, individuals are expected to be frugal in their expenditures and use the federal travel regulations as a guideline (FTR)².

3.3 Other non-staff expenses

- 3.3.1 Other non-staff expenses (board members, etc.) must be evaluated on a case by case basis and approved by the Superintendent, CEO or the Treasurer of the Board of Trustees

3.4 Expenses of the CEO and Superintendent

- 3.4.1 The CEO and Superintendent will submit Expense Reimbursement forms with original receipts to the Treasurer of the Board of Trustees, who will review and approve expenses before reimbursement is processed.

² Available at <http://www.gsa.gov>

4 Banking and Cash Management

4.1 Bank Account Structure

- 4.1.1 ASPIRA and the Schools will each, and separately, maintain at least one business operating bank account at any given time. ASPIRA and the Schools will separately maintain additional bank accounts to comply with regulations issued by state and local government in regards to funds received for charter school programs. We need this language until the schools apply for and become a true network under the recent amendment to the charter law.
- 4.1.2 In particular, each school will maintain at least one non-interest bearing account at all times. Federal funds received will be deposited into this account until such time as the funds can be shown to be spent on eligible expenses and documented accordingly to the Federal Government or representatives thereof.
- 4.1.3 ASPIRA and the Schools will each, and separately, maintain at least one savings or money market account that earns a higher yield than a standard business checking account and can be used to collect funds that are not immediately required to support school operations at a given point in time.
- 4.1.4 All accounts will be held in the domestic United States with banks that offer standard FDIC insurance on deposits. All bank accounts must be reviewed and approved by the Controller.

4.2 Purchases, Accounts Payable, and Cash Disbursements

- 4.2.1 This cycle represents the purchase of goods and services by the school and the subsequent payment for those goods and services.
- 4.2.2 The basic accounting steps in the payment cycle are:
 - Conversion of Purchase Orders and processing of vendor invoices in the Intacct and Bill.com accounting systems.
 - Issuing checks and initiating payments in the Bill.com Accounts Payable system.
 - Recording checks in the general ledger and cash disbursement journal.
 - Performing month-end reconciliation procedures and maintaining the Intacct accounting system.
- 4.2.3 Check Disbursement
 - 4.2.3.1 The check disbursement process will commence only after authorization of payment for invoices by a designated school official in the Intacct accounting system.
 - 4.2.3.2 All checks have two signatories. Checks can only be signed by the School Principal, COO, Superintendent, CEO, or the President of the Board of Trustees
 - 4.2.3.3 Checks can only be printed and initiated by the Accounts payable staff or the staff designated by the Controller.
 - 4.2.3.4 All signatures shall be reviewed by the Accounts payable staff or the staff designated by the Controller. A subsequent review is performed during the bank reconciliation to ensure proper internal control.
 - 4.2.3.5 Blank checks will be held at ASPIRA and the Schools in a secure location.

- 4.2.3.6 All duplicate checks or check stubs will be stored with their associated Purchase Order, packing slip (if applicable), and invoice with a Payment Approval stamp.

4.3 Cash Collection

- 4.3.1 The school office may collect small amounts of cash from students and parents for incidental items (e.g., school trips, uniforms, etc.). Cash/checks dropped off at the school office will be placed directly into a locked safe secured by the Lead Admin. In situations where staff collects cash/checks for school-related activities, they will collect all forms and payments from students, note the payment on a roster, place forms, payments and roster in a large envelope, and submit the envelope before lunch to the school office, where it will be placed into the locked safe by the Lead Administrator.
- 4.3.2 This cash must be held in a locked safe at the school site until the Lead Administrator deposit them into the appropriate bank account.
- 4.3.3 Cash collected must be accompanied by a receipt from triplicate receipt book, which clearly documented in terms of the payee, date of collection and the amount. A copy needs to be submitted to designated Staff Accountant in the Finance department; one copy will be given to the persons who make cash payment; the third copy is filed at the School.
- 4.3.4 Cash in the school safe should not exceed \$500 at any given time, with the exception of beginning of year collections and end of year trips at which time the amount may not exceed \$2500.

4.4 Deposits

- 4.4.1 A deposit slip must be completed for all deposits of cash or checks. The deposit slip is provided by the bank receiving the deposit.
- 4.4.2 On a weekly basis, the senior operations staff member at the school records all cash and checks to be deposited in a Deposit Log (see attachment). The deposit is counted by the senior operations staff member and the School Principal, both of whom sign the Deposit Log to verify the amount of the deposit.
- 4.4.3 The entry of the deposit into the accounting system needs to be reviewed by the designated Staff Accountant who didn't handle the actual deposit.
- 4.4.4 The deposit Log and the bank deposit slip will be filed with the associated cash collection or accounts receivable documentation. The deposit log outlines the date, the amount, the purpose of the cash receipts and the program activities related to the cash receipts.
- 4.4.5 To collect cash receipts effectively, the school/regional office may set up online accounts, such as PayPal or Square, upon approval by the Controller. The school/regional office is not authorized to use or disburse any funds accumulated in those accounts. Instead, the funds shall be transferred to the linked bank account on a monthly basis with proper deposit log accompanied by the back-up documentation. The deposit log outlines the date, the amount, the purpose of the cash receipts and the program activities related to the cash receipts.

4.5 Other Banking Functions

- 4.5.1 Intra-entity transfers (fund transfers between ASPIRA and the Schools owned bank accounts only) can be executed by the Controller with the approval from COO or the Treasurer of the Board of Trustees as necessary to make funds available in needed operating accounts.
- 4.5.2 Wire transfers out of ASPIRA and the Schools can only be made in lieu of approved payment by check. This transfer requires standard purchase documentation (e.g., contracts / Purchase Orders / Payment Approvals) per section 1 of this manual.
- 4.5.3 Bank statements are entered into the books and reconciled monthly prior to being filed in a secure location.

- 4.5.4 Bank reconciliations are reviewed monthly by the Controller. As part of monthly closing, the Controller shall compare the bank reconciliation with trial balance to determine the final cash balance.

5 Investments

5.1 Securities

- 5.1.1 Board approval is required to purchase any security or certificate that is different from a standard certificate of deposit issued by a U.S. bank.
- 5.1.2 Federal funds may not be used to purchase any interest-bearing security & all investments must be made in compliance with PA 24 PS 4-440.1
- 5.1.3 Any proposed security purchase must conform to applicable tax law and be consistent with our stated 501(c)(3) purpose. In all cases, the Board and the School Administrators should exercise extreme caution when considering purchasing any securities.
- 5.1.4 U.S. Government backed treasury bills and other similar instruments are considered examples of conservative securities available for purchase.

5.2 Real Property

- 5.2.1 ASPIRA and the Schools can purchase real property (property, physical plant and equipment) that is in the service of its mission as a public charter school.
- 5.2.2 Any purchase of real property is subject to the same procurement guidelines outlined in this document.
- 5.2.3 Large facility purchases that require debt financing are subject to the debt guidelines outlined in this document.

5.3 Considerations

- 5.3.1 All investments made by ASPIRA and the Schools should be extremely conservative and take all necessary precautions to limit down-side risk. High risk/return securities and real estate speculation are examples of investments that ASPIRA and the Schools will not participate in.

6 Debt

6.1 Working Capital

- 6.1.1 The CEO, COO and the Controller should develop recommendations to the Board of Trustees outlining any needs for working capital lines of debt.
- 6.1.2 The School Board must approve any new line of working capital debt for the Schools and the ASPIRA Board must approve any new line of working capital debt for ASPIRA.
- 6.1.3 Certain long-term leases may be treated as capital leases and thus reported as liabilities on the financial statements. In these cases, ASPIRA and the Schools shall adhere to FASB guidelines and adhere to advice from their respective auditors in completing the proper accounting and bookkeeping for these leases.

6.2 Term Debt

- 6.2.1 In order to complete larger purchases of property (e.g., facilities or improvements thereof), ASPIRA or the School may need to enter into a longer term obligation to a bank or other fiduciary institution.
- 6.2.2 The term of the loan should not exceed the useful life of the asset itself.
- 6.2.3 Term debt is subject to the approvals outlined in the Approvals section.
- 6.2.4 Every effort should be made to obtain the most competitive rates and terms from accessible lenders, adhering to bid guidelines for public charter schools when necessary.

6.3 Considerations

- 6.3.1 All debt taken on by ASPIRA or the Schools should be extremely conservative and ASPIRA and the Schools shall take all necessary precautions to limit down-side risk.

7 Grants and Donations received

7.1 Private Contributions

- 7.1.1 The Boards, Principals, Superintendent and CEO are responsible for coordinating efforts to obtain private contributions, whether these contributions are cash or in-kind services.
- 7.1.2 Copies of documentation of any donation including in-kind contributions shall be provided to the Finance Department. The documentation must record each pledge made, including the name of the contributor, the date of the pledge, the amount and any restrictions.
- 7.1.3 ASPIRA and the Schools must comply with IRS regulations and guidelines concerning the acknowledgement of private contributions in the form of letters that outline the value of any goods or services received by the donor in conjunction with the donation and the net amount that is considered a direct donation.

7.2 Private Grants

- 7.2.1 Grants from private foundations or individuals are considered distinct from contributions insofar as they come with additional reporting or compliance features, and/or they include multiple disbursements over time.
- 7.2.2 The Superintendent and CEO and their designees are responsible for preparing grant applications and negotiating grant agreements with foundations or individuals.
- 7.2.3 Grants applications must be approved by the appropriate board if the grant will introduce potentially significant changes to the operation of the school (such as restrictive oversight or changes to day to day management).
- 7.2.4 The grant applicant must maintain paper and electronic documentation concerning grants pledged, including the date of the pledge, copies of executed grant agreements, reporting requirements, and copies of reports submitted.

7.3 Federal Funds

- 7.3.1 The Grant Coordinator is responsible for applying for entitlement funds (funds currently available through the No Child Left Behind Act).
- 7.3.2 The Grant Coordinator will work with the Schools and Finance department to submit the annual grant applications with budgets and narratives, per the program requirements, explaining how such supplementary funding will be applied towards program expense.

- 7.3.3 Additionally, the Grant Coordinator must work with School and operations staff to ensure that expenses incurred that are eligible under certain grants are properly flagged with the grant name. The Finance Department must establish a set of grant or program codes to track eligible grant expenses.
- 7.3.4 The Controller is responsible for ensuring compliance with program regulations at all times.
- 7.3.5 Quarterly reports on satisfaction of program requirements shall be submitted to monitoring authorities including all sufficient documentation. In the case of entitlement grants, such reports are the primary responsibility of the Finance Department and are prepared in collaboration with operations staff at the academies and the Grant Coordinator.

7.4 In-Kind Donations

- 7.4.1 It is necessary to document the cost of in-kind contributions for financial statements and matching grant purposes. There are three accepted methods of accounting for in-kind costs: a book of original entry; general journal entries supported by worksheets detailing the in-kind costs; or worksheet entries without recording in-kind costs in the school's official accounts.
- 7.4.2 In-kind cost and contributions will be recorded in the school's accounts either in a special in-kind book of original entry or a general journal entry.
- 7.4.3 When services are donated outside of ASPIRA and the Schools, rates applied to donated hours should be documented and substantiated in order to arrive at the amount booked as in-kind services. For in-kind goods, documentation should include: date of donation, description of donated item, estimated fair market value of donated items, and how each item was donated along with the locations of the item (cross referenced to the fixed asset listing, if applicable). Each donated item could be accompanied by a document containing the signature of the donor indicating that the item is being donated.

8 Payroll

- 8.1 Employees at ASPIRA INC OF PA AND ASPIRA SCHOOLS are either full-time salaried, part-time salaried or part-time hourly. Hours of operation are noted in the employee handbook, along with policies regarding sick and vacation days. ASPIRA and ASPIRA SCHOOLS are equal opportunity employers, regardless of employee status. Pay rates are determined at the start of the school year, including stipend, and may be revised through appropriate HR processes.

8.2 Timekeeping

- 8.2.1 Full-time salaried employees are responsible for tracking their attendance in the time tracking system and reporting regularly to supervisors concerning planned or unplanned absences.
- 8.2.2 Part-time salaried or part-time hourly employees must track the time spent working for ASPIRA and the ASPIRA Schools in the time tracking system every working day and report this information to their supervisors on a regular basis. Supervisors can require that employees fill out time worksheets, as necessary.
- 8.2.3 Timekeeping relating to specific grant funds must be reviewed and addressed periodically order to maintain proper accounting records for a grant, per the requirements of the grant. In these cases, certain individuals may be asked to track time pertaining to a specific function or type of task.

8.3 Pay Process

- 8.3.1 Pay is remitted on a semi-monthly basis based on approved pay rate and time and attendance tracked in the timekeeping system.

- 8.3.2 The Payroll Coordinator compiles the payroll files, enters them into the payroll processing system, and reviews the pre-processing payroll register for discrepancies before submitting the data for paycheck processing.
- 8.3.3 The Payroll Coordinator or third party payroll processing system prepares the checks, completes federal and state withholdings, and maintains records and issues reports.
- 8.3.4 Payroll reports are received and reviewed by the Controller or designee.
- 8.3.5 Payroll data is entered into the accounting system by the Finance Associate and reviewed by the Staff Accountant prior to being posted.

8.4 Taxes and Compliance

- 8.4.1 Annual tax returns are prepared using a third party.
- 8.4.2 Withholdings, W-2s and 1099s can be prepared and managed by the Controller or a designee.

9 Fixed Assets

9.1 Capitalization

- 9.1.1 Operating assets are capitalized when the value of a bulk order of like items exceeds \$2,000 and/or the value of a single item exceeds \$2,000, and the item's useful life exceeds one year with reasonable expectation.

9.2 Depreciation

- 9.2.1 Fixed assets are depreciated in accordance with IRS guidelines by type of asset and in consultation with the third-party auditor.
- 9.2.2 Depreciation schedules are currently maintained by the Finance Department and reconciled at fiscal year-end.

9.3 Disposal or Sale

- 9.3.1 Fixed assets with value in excess of \$500 and less than \$2,500 should be sold at the end of their useful lives and/or donated to another 501(c)(3) organization of choice with approval from the Principal at the schools and CEO or COO at ASPIRA.
- 9.3.2 Assets with value in excess of \$2,500 that need to be sold require Board approval.
- 9.3.3 Fixed assets that are broken and cannot be repaired should be disposed and recorded as impaired on the books.

9.4 Inventory

- 9.4.1 ASPIRA and the Schools must maintain an inventory of all operating assets.
- 9.4.2 The inventory document should include serial numbers for all equipment that was purchased for an amount exceeding \$2,000.
- 9.4.3 Items should be noted by description, date purchased, cost or fair value and approximate location.
- 9.4.4 The inventory should be reconciled with the books annually to ensure accuracy and recognize impaired operating assets.

10 Financial Data & Record Keeping

10.1 Accounting Data

- 10.1.1 The financial books shall be maintained electronically in a software application that is suitably robust to address the tracking and reporting needs.
- 10.1.2 The Controller shall review and update (as necessary) the books at least weekly with expenses, deposits and other transactions. All purchasing transactions are entered directly in the accounting software system, and then posted to the GL after review by the designated Staff Accountant.

10.2 Bank Account Data

- 10.2.1 The designated Staff Accountant shall maintain records and secure files concerning bank accounts that are open, as well as any bank accounts that have been open for the prior two fiscal years.
- 10.2.2 Bank statements shall be stored at ASPIRA and the Schools, where the office can be locked during non-business hours and access is restricted to approved personnel and registered visitors.

10.3 Procurement Documentation

- 10.3.1 The Accounts payable staff or designee shall maintain files with all relevant purchase orders, invoices, payment approvals and check stubs that are organized alphabetically by vendor name.
- 10.3.2 The Controller or its designee shall review these files periodically to ensure that they are accurate and well-organized, such that receipts and documentation will support a clean audit.

10.4 Grants and Contributions

- 10.4.1 The grant applicant must maintain files including all pledges, grant notices, awards and agreements as well as copies of reports submitted to private and public funders and supply copies of the same to the Finance Department.
- 10.4.2 The Controller or designated Staff Accountant shall maintain additional files documenting funds receipt for per pupil funding and federal funds (entitlement or other).
- 10.4.3 Copies of reports shall be made available to School Principal and the management team upon request.

10.5 Audits and 990s

- 10.5.1 The Controller or designee shall maintain copies of the annual financial audit and prepared 990s to make available as parties request these documents, in compliance with ASPIRA and the Schools 501(c)(3) status.

10.6 Asset Inventories

- 10.6.1 ASPIRA and the Lead Administrator at each school shall maintain records of the assets on-site, including all inventory information described in this document.
- 10.6.2 Copies of these inventories shall be provided to the Controller or designee on an annual basis as needed for the financial audit.

10.7 Insurance Certificates

- 10.7.1 The Lead Administrator or Director of Operations at each school will maintain records showing adequate insurance coverage (per the public charter school requirements) at the school site.
- 10.7.2 The COO or designee will maintain duplicate records at the headquarters office.

10.8 Corporate Documents

- 10.8.1 Original articles of incorporation, by-laws, the corporate certificate and the tax exempt certificate will be stored in a fire retardant unit in a secured location at ASPIRA.

11 Insurance

- 11.1 To ensure the viability and continued operations of ASPIRA and the Schools, the school needs to have an active risk management program that includes a comprehensive insurance package. ASPIRA and the Schools maintain adequate insurance against general liability, as well as coverage for building contents, student accident, and Directors and Officers Liability, among other risks.
- 11.2 The COO will recommend to the Board of Trustees the type and level of insurance needed for the school and for any sub-grantees or subcontractors. These levels are currently dictated in the charter agreement by the School District of Philadelphia.

12 Budgeting

12.1 Planning

- 12.1.1 Budgets are created for each school, department, and, when applicable, program and grant annually. The budgeting process involves key stakeholders including School Principals, department heads, management team, and finance staff. The budget should be prepared by the appropriate levels of management on an accrual basis for final approval by the Board of Trustees before the beginning of each school year on July 1st.
- 12.1.2 The COO and the Controller or the designee will establish guidelines, priorities and assumptions for preparation of the budget. These assumptions will be communicated to School Principals, department heads and other members of the management team. The Controller will also establish procedures, budgeting formats and a timetable for budget preparation. The timetable, which will begin no later than March of each year, will result in the Finance Committee of the Board of Trustees receiving the proposed budget in time to review and approve it before presentation to the full Board for approval.

12.2 Preparation

- 12.2.1 The Controller will prepare initial projections of revenues and expenditures for planned services, projects and programs, considering historical data and future growth plans and factoring in any shifts or adjustments to staffing levels communicated by School Principals as approved by Superintendent and operational staff communicated by department heads as approved by COO. Once these budgets are complete, they will be submitted to the School Principals, in the case of the Schools, and the COO and Superintendent, in the case of ASPIRA, for review and revision based on new program planning. Upon submission of the proposed budgets by School Principals, the Controller will consolidate the budgets into a total organizational budget. The consolidated budget will be reviewed by the Superintendent, CEO and COO. After any adjustments or changes, the budget will be ready for submission to the Finance Committee of the Board of Trustees at least two weeks prior to the Board of Trustees meeting for approval.
- 12.2.2 All the budgets are required to set aside of 2% of revenues as a rainy fund reserve until the school's average daily cash on hand reaches at 60 days based on the computation of the most recent audit. Once the School reaches the accumulative reserve target, the budgets shall remain balanced, that is, the budgeted expenses are less than the budgeted revenues.

12.3 Approval

- 12.3.1 The Chair of the Finance Committee, along with the School Principal, Superintendent, CEO, COO, and Controller, will present the proposed budgets to the Board of Trustees for final approval prior to the end of the preceding fiscal year.

12.4 Revisions

- 12.4.1 Based on monitoring events that occur during the year, if it is determined that a significant revision to the budget is required and appropriate, budget revisions may be initiated, reviewed and approved by the CEO and COO or designee. Proposed budget revisions will be submitted for approval to the Board of Trustees. Approved budget revisions will be communicated to all parties with budgetary responsibilities. Revisions to the budget, once it is approved by the Board of Trustees, will be subject to significant scrutiny to ensure that they are necessary.

12.5 Control

- 12.5.1 Once budgets are approved by the Board of Trustees before the start of the fiscal year, they are uploaded into the accounting software. These budgets are then used to run monthly Budget-to-Actual Expense Reports that are distributed to School Principal, the Superintendent operations staff, program managers and the CEO. The budgets are enforced in the Spend Management tool of the requisition system in referencing to approve the purchase requisitions.

13 Reporting of Financial Statements

13.1 General Ledger and Financial Statements

- 13.1.1 The general ledger process consists of posting the period's transactions to the general ledger and preparing financial statements. The accounting processes relating to the general ledger closing cycle include the following:

- Preparing monthly journal entries.
- Reconciling bank accounts and other general ledger accounts.
- Reviewing general ledger activity and posting adjusting journal entries.
- Producing the general ledger and financial statements.

- 13.1.2 All ledgers are reviewed by a designated Staff Accountant before posting into the system. All financial statements are reviewed by the Controller before releasing.

- 13.2 Preparing financial statements and communicating key financial information is an important accounting function. Statements are management tools used in making decisions, in monitoring the success of financial objectives and as a standard method for providing information to interested parties external to the organization. ASPIRA and the Schools statements are audited each fiscal year and reflect year-to-year historical comparisons.

- 13.3 The Statement of Financial Activity, presented according to program revenue and cost centers, reflects the financial activities of a period. A balance sheet presenting assets, liabilities and surplus (equity) provides a financial "picture" of ASPIRA and the Schools as of a particular date.

- 13.4 In designing and distributing financial statements, the Finance team will consider the following:

- 13.4.1 Confidentiality and public disclosure requirements.
- 13.4.2 Purpose to serve – internal or external
- 13.4.3 Amount of detail and technical data to include
- 13.4.4 Frequency of distribution

13.4.5 Presentation of variances, footnotes and graphics

13.5 Policy

- 13.5.1 The objective of ASPIRA and the School is to prepare accurate financial statements according to GAAP and distribute them on a timely basis in the most cost effective manner.

13.6 Procedures

13.6.1 Monthly Financial Statements

- 13.6.1.1 Monthly financial statements will be provided to the senior management team and the School Principal.
- 13.6.1.2 Financial Statements for the month will be prepared by the 10th work day of the following month.
- 13.6.1.3 Such monthly financial statements will be reviewed by the recipients for accuracy and comprehensiveness and feedback for the Management Discussion and Analysis (MDA) to be presented to the Board and the banks.
- 13.6.1.4 These statements will report the year-to-date actual revenues and expenses, the year-to-date budget, and a comparison of actual vs. budget for the period among other analysis as deemed necessary to understand the financial transactions.
- 13.6.1.5 Significant variances will be reviewed by the Finance team and the School Principal and Department and Program Leaders to identify any potential fiscal issues or irregularities.

13.6.2 Financial Statements presented to the Finance Committee and the Board of Trustees

- 13.6.2.1 Monthly financial statements along with MDA will be provided to the Finance Committee of the Board of Trustees at the regular meetings.
- 13.6.2.2 Most recent monthly financial reporting package will be presented to the Board of Trustees for review and approval.
- 13.6.2.3 These statements will report the year-to-date actual revenues and expenses, the year-to-date budget, and a comparison of actual vs. budget for the period along with MDAs.

13.6.3 Financial Statements to the External Stakeholders

- 13.6.3.1 All monthly financial statements released to the external stakeholders as per request need to be reviewed and approved by the Controller.

13.6.4 Annual Financial Statements Audit

- 13.6.4.1 To provide an independent opinion of the ASPIRA and the Schools financial status, independent audits will be conducted annually by separate certified public accounting firms for ASPIRA and the Schools.
- 13.6.4.2 The Board of Trustees will appoint the audit firm for the Schools and ASPIRA's Board of Directors will appoint the audit firm for ASPIRA.
- 13.6.4.3 The audit will cover the twelve (12) month period ending June 30th. In accordance with Federal regulations, these Financial Statements will be completed no later than four (4) months following the close of the fiscal year.

13.6.4.4 The Board of Trustees Finance Committee will act as the audit committee for the ASPIRA Schools.

13.6.4.5 The audit will include the following actions:

13.6.4.5.1 All receipts, statements, checks, Board minutes and other required information will be compiled and assembled after the close of the Corporation's fiscal year by the Finance Team.

13.6.4.5.2 A formal letter of engagement specifying the start and end date of the audit engagement will be conveyed to the auditor.

13.6.4.5.3 A copy of the audited financial statements, management letter, and governance letter will be provided to all members of the Board of Trustees. The Treasurer of the Board of Trustees, along with the independent auditor, will review the statements with the members present. A vote to accept the report will be held, with the results of the vote recorded in the minutes of the meeting.

13.6.4.5.4 The Treasurer will present any recommendation made by the independent auditor to the Board of Trustees at a regularly scheduled meeting. Recommendations will be discussed and adopted by the Board, if deemed appropriate.

13.6.5 Annual Close

13.6.5.1 After the annual audit, the Finance Team will prepare adjusting entries from the audit and perform a final, audited close. Reports and analysis will then be issued to the appropriate stakeholders.

13.6.6 Accrual Processing

13.6.6.1 In order to match expenses and revenues appropriately, ASPIRA and the Schools will recognize expenses and income as they are incurred and earned, whether payments have been made or received, or not. Therefore, at year end and at whatever other times it is necessary for external reporting purposes, income and expenses which have been incurred but not settled will be recognized and recorded through journal entries (e.g. depreciation, vacation accrual, payroll accruals).

13.6.6.2 Any accruals along with work-paper need to reviewed and approved by the Controller.

14 Whistleblower

- 14.1 ASPIRA and the Schools require directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. It is the responsibility of all directors, officers and employees to comply and to report violations or suspected violations in accordance with this Whistleblower Policy. No director, officer or employee who in good faith reports a violation will suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within ASPIRA and the School prior to seeking resolution outside ASPIRA and the School.
- 14.2 ASPIRA and the Schools have an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with their supervisor or not satisfied with their supervisor's response, they are encouraged to speak with the CEO or Superintendent or anyone in management whom they are comfortable in approaching. The Finance Committee of the Board of Trustees will address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing.
- 14.3 Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.
- 14.4 Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. The claims can be made to the HR department or the members of the Board of Trustees or any regulation agency.

15 Fraud

- 15.1 ASPIRA and the Schools do not tolerate any fraud or suspected fraud involving employees, officers or directors, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with the Schools. Any investigative activity required is conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship with the ASPIRA and the Schools.
- 15.2 The School Principal, COO, Superintendent, CEO, the Controller, and Board of Trustees are responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury.
- 15.3 Any fraud that is detected or suspected is reported immediately to the Audit Committee; they take the necessary actions.
- 15.4 The terms fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:
- 15.4.1 Any dishonest or fraudulent act
 - 15.4.2 Forgery or alteration of any document or account belonging to the Schools
 - 15.4.3 Forgery or alteration of a check, bank draft, or any other financial document
 - 15.4.4 Misappropriation of funds, supplies, equipment, or other assets of the Schools
 - 15.4.5 Impropriety in the handling or reporting of money or financial transactions
 - 15.4.6 Disclosing confidential and proprietary information to outside parties
 - 15.4.7 Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services the Schools
 - 15.4.8 Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
 - 15.4.9 Any similar or related irregularity

15.5 Investigation Responsibilities

- 15.5.1 The Finance Committee will have the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Finance Committee may utilize whatever internal and/or external resources considered necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Finance Committee will issue reports to appropriate designated personnel and to the Board of Trustees.
- 15.5.2 Decisions to prosecute or to refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation are made in conjunction with legal counsel and senior management, as are final dispositions of the case.

15.6 Confidentiality

- 15.6.1 The Finance Committees will treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity notifies the Chair or members of the Finance Committees immediately (either by writing, phone or email) and does not him- or herself attempt to conduct investigations or interviews/interrogations related to any suspected fraudulent act.
- 15.6.2 Investigation results are not disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Schools from potential civil liability.

15.7 Authority for Investigation of Suspected Fraud

- 15.7.1 Members of the Finance Committee will have:
 - 15.7.1.1 Free and unrestricted access to all of the School's records and premises; and
 - 15.7.1.2 The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody or any such items or facilities when it is within the scope of their investigations.

15.8 Reporting Procedures

- 15.8.1 An employee who discovers or suspects fraudulent activity contacts the school's Board Chair or Audit Committee members immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer are directed to the Audit Committee or legal counsel. No information concerning the status of an investigation is given out. The proper response to any inquiry is, "I am not a liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.
- 15.8.2 The reporting individual is informed of the following:
 - 15.8.2.1 Do not contact the suspected individual in an effort to determine facts or demand restitution.
 - 15.8.2.2 Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the ASPIRA and the School's legal counsel or the Audit Committee



pennsylvania
DEPARTMENT OF EDUCATION

April 12, 2019

Mrs. Andrea Gonzalez-Kirwin
Chief Executive Officer
ASPIRA Bilingual Cyber CS
6301 North Second Street
3rd Floor
Philadelphia, Pa 19120

Dear Mrs. Gonzalez-Kirwin:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the ASPIRA Bilingual Cyber CS the week of January 21, 2019.

The Executive Summary is arranged in two parts and includes an Appendix. PART I presents the Summary of Findings including an explanation of the review process and general findings. PART II describes the corrective action process. A description identifying findings of noncompliance, corrective action required, improvement planning needed, and results of interviews of staff and parents can be found in the Appendix. The charter school must complete corrective action within the calendar days as outlined in the Charter School Corrective Action Verification/Compliance and Improvement Plan developed with the BSE Adviser. Follow-up onsite reviews verifying the charter school's completion of corrective action will be conducted by the BSE. The BSE Adviser will contact the charter school to schedule the initial visit within 60 days of issuance of the monitoring report.

34 CFR 300.600 mandates the BSE to carry out monitoring activities and implementation of any necessary corrective action. Legal compliance is the basis on which high quality programs are built. It is policy of the Department of Education to promote and ensure compliance with special education statutes and regulations through an array of activities such as a coordinated program of plan review, compliance monitoring, technical assistance, and funding decisions. However, if the Department does not succeed in obtaining prompt compliance through activities such as monitoring, then more rigorous steps can be taken to make sure compliance is resolved. These include:

- Disapproval or rescinded approval of the local special education plan
- Deferment of the disbursement of state or federal funds pending resolution of the issue
- Reduction of the amount of funds (for example, by the amount of money it takes to provide an appropriate education to a particular child or children) if a charter school is unwilling to provide appropriate services

None of these steps are desirable and none should be necessary if each charter school is familiar with and attentive to the rules governing special education.

If you have any questions about this report, contact Dr. Beth Marvin, the Chairperson of the compliance monitoring team.

Please convey my thanks to all staff who participated in the review. Their time and assistance is appreciated.

Sincerely,

Patricia Hozella
Interim Director

Attachments: Executive Summary
Appendix: Detailed Report of Findings, Including Corrective Actions Required

CC: Chairperson
Jill Deitrich
CS Monitoring File



**Executive Summary
BSE Compliance Monitoring Review
of the
ASPIRA Bilingual Cyber CS**

**PART I
SUMMARY OF FINDINGS**

A. Review Process

Prior to the Bureau's monitoring the week of January 21, 2019, the ASPIRA Bilingual Cyber CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

While onsite, the monitoring team employed a variety of techniques to gain an in depth understanding of the charter school's program operations. This included:

- Interviews of charter school administrative and instructional personnel
- Review of policies, notices, plans, outcome and performance data, special education forms and formats, and data reports used and compiled by the charter school (Facilitated Self-Assessment)
- Comprehensive case studies (including classroom observations, student file reviews, and interviews of parents and general and special education teachers).

B. General Findings

In reaching compliance determinations, the Bureau of Special Education (BSE) monitoring teams apply criteria contained in federal and state special education regulations. Specifically, these are:

- Individuals with Disabilities Education Improvement Act of 2004
- 22 Pa. Code Chapter 711
- 34 CFR Part 300

This report focuses on compliance with regulatory requirements and also contains descriptive information (such as interview and survey results) intended to provide feedback to assist in program planning.

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

The team reviewed the FSA submitted by the charter school and conducted onsite verification activities of the information submitted in the FSA. The onsite verification activities included review of policies, notices, procedures, and file reviews.

FSA	In Compliance	Out of Compliance
Assistive Technology and Services; Hearing Aids	2	0
Positive Behavior Support Policy	1	0
Child Find (Annual Public Notice and General Dissemination Materials)	1	0
Confidentiality	1	0
Dispute Resolution (Due process hearing decision implementation)	0	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	0	0
Independent Education Evaluation	1	0
Least Restrictive Environment (LRE)	0	1
Provision of Extended School Year Services	1	0
Provision of Related Service Including Psychological Counseling	1	0
Parent Training	1	0
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	0	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	1	0
SPP/APR Indicator 13 (Transition)	1	0
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

IMPROVEMENT PLAN REQUIRED*	Yes	No
Effective Use of Dispute Resolution	0	0
Graduation Rates (SPP)	0	1
Dropout Rates (SPP)	0	1
Suspensions (Rates)	0	0
Least Restrictive Environment (LRE) (SPP)	1	0
Participation in PSSA and PASA (SPP)	1	0
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	0	1
Disproportionate Representation that is the Result of Inappropriate Identification	0	1

*This determination is based on the data used for the monitoring. More recent data provided by the LEA may demonstrate that the LEA does not require an improvement plan for this topic. Please refer to the Corrective Action Verification/Compliance and Improvement Plan for final guidance.

2. FILE REVIEW (Student case studies)

The education records of randomly selected students participating in special education programs were studied to determine whether the charter school complied with essential requirements.

The status of compliance of the ASPIRA Bilingual Cyber CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	86	3	71
Evaluation/Reevaluation: Process and Content	234	17	529
Individualized Education Program: Process and Content	466	36	298
Procedural Safeguards: Process and Content	114	4	2
TOTALS	900	60	900

3. TEACHER AND PARENT INTERVIEWS

Interviews were conducted with parents and teachers of students selected by the BSE for the sample group. The goal is to determine if the charter school involves parents and professionals in required processes (e.g., evaluation, IEP development), whether programs and services are being provided, and whether the charter school provides training to enhance knowledge. Parent and teacher satisfaction with the special education program is also generally assessed.

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	180	27	129
Program Implementation: Special Ed Teacher Interviews	304	9	136
Program Implementation: Parent Interviews	184	24	91
TOTALS	668	60	356

4. CLASSROOM OBSERVATIONS

Observations are conducted in classrooms of students selected by the BSE for the sample group.

	# Yes Responses	# No Responses	# of Other Responses
Classroom Observations	0	0	0

5. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
Educational Benefit Review	X	

PART II CORRECTIVE ACTION PROCESS

PART I of this report presented an overall summary of findings. In the Appendix to the report, we have provided the detailed findings for each of the criteria of the compliance monitoring document, i.e. FSA, File Reviews, Interviews and Classroom Observations. The detailed report of findings includes:

- Criteria Number
- Statements of all requirements
- Whether each requirement was met, not met, not applicable or other
- Statements of corrective action required for those criteria not met. *Criteria not met that require corrective action by the charter school are gray-shaded.*

Charter schools are advised that in accordance with requirements of the Individuals with Disabilities Education Act, all noncompliance must be corrected as soon as possible but in no case later than one year from the date of the monitoring report. The BSE is required to verify timely correction of noncompliance, and must report annually to the federal government and the public on this requirement.

Upon receipt of this report, the charter school should review the corrective action and improvement planning required. The report is formatted so that findings from all components of the monitoring are consolidated by topical area. The report lists the finding, and whether corrective action is required. For certain types of findings, corrective action will be prescribed, and will not vary from charter school to charter school. For example, if the finding is that the charter school lacks a specific required policy, it is reasonable to have the BSE prescribe a standardized remedy and timeline for correcting this deficiency. However, the majority of corrective action activities will be individually designed by the charter school based on their own unique circumstances and goals. Consistent with IDEA's general supervision requirements for states, BSE must approve all proposed corrective action.

With respect to the File Review, because students were selected at random, findings are generalized to the entire population of students with disabilities. During the corrective action review, the BSE Advisor will select students at random and will review updated data, i.e. records that were developed subsequent to the monitoring. Consequently, the charter school should approach corrective action on a systemic basis. As indicated above, the charter school is also required to correct student specific noncompliance identified during monitoring under the ICAP process. If there has been a finding of noncompliance in the Educational Benefit Review component, the individual students are identified to the charter school and, because of the significance of the provision of a free appropriate public education (FAPE) to these students; the charter school must take immediate corrective action.

The BSE Adviser will schedule an onsite visit with the charter school within 60 days following issuance of the monitoring report. The BSE Adviser, charter school, and PaTTAN staff will develop a Charter School Corrective Action Verification/Compliance and Improvement Plan. PaTTAN and IU staff are available to assist the charter school.

Upon conclusion of the corrective action process, the charter school will be notified of its successful completion of the monitoring process.

Charter School Corrective Action Verification/Compliance and Improvement Plan - Bureau of Special Education

This form is designed to serve both as a planning tool and as verification of completion of corrective action.

Charter School: ASPIRA Bilingual Cyber CS

Chief Executive Officer: Mrs. Andrea Gonzalez-Kirwin

Special Education Director/Coordinator: _____

BSE Special Education Adviser: Dr. Beth Marvin

Date of Report: April 12, 2019

Date Final Report Sent to LEA: April 12, 2019

Reminder: The timelines for corrective action of all non-compliance items may not exceed ONE YEAR from the Date Final Report Sent to LEA

First Visit Date: _____

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Topical Area 1: Policies, Practices, and Procedures			
Y						1. FSA-ASSISTIVE TECHNOLOGY AND SERVICES Standard: The Local Education Agency (LEA) observed the requirement that the provision of assistive technology is reflected in the student's IEP			
Y						1A. FSA-HEARING AIDS Standard: Each public agency shall ensure that the hearing aids worn in school by children with hearing impairments, including deafness, are functioning properly. Each public agency must ensure that the external components of surgically implanted medical devices are functioning properly			
Y						2. FSA-POSITIVE BEHAVIOR SUPPORT Standard: LEA complies with the positive behavior support policy requirements.			
Y						3. FSA-CHILD FIND Standard: LEA demonstrates compliance with annual public notice requirements.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						4. FSA-CONFIDENTIALITY Standard The LEA is in compliance with confidentiality requirements.			
		X				5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION) Standard: The LEA uses dispute resolution processes for program improvement.			
		X				8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION Standard: The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
	N					11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			
Y						15. FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.			
						INTERVIEW RESULTS (Parent)			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 0 0 2 2 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					3 0 0 2 3 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
7	2	1				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
5	2	3				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
6	3	1				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
7	0	3				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
10	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
		X				20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
Y						21A. TRANSITION REQUIREMENTS Standard: The LEA complies with requirements for transition planning for students.			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
Y						23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						CLASSROOM OBSERVATIONS			
0	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
0	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	0		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
0	0	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
0	0	0		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
0	0	0		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
0	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
						P 55. My child does classroom work in a regular classroom with students without disabilities. 2 Always 4 Sometimes 0 Rarely 1 Never 1 Don't Know 0 Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					2 3 1 0 2 0	P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
					2 1 0 2 2 1	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					2 4 0 1 1 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
7	2	1				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
8	0	2				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
8	0	2				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
9	0	1				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
8	0	2				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
8	0	2				GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	1				GE 80b. If yes, in what ways? Improvement in all core content classes. Improving reading and writing skills through curriculum. Works well with others; absorbs content and is familiar with peers. Functions well. Has strengthened academic and functional skills. Participation with peers. Doing well in academic classes. Stays on task with peers. Peers are prompting and receives support from class.			
0	0	10				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
9	1	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
8	1	1				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	9				GE 85b. If no, what training or support would assist you? Disability learning styles, individual needs.			
8	2	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
5	3	2				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
6	2	2				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	4				SE 95c. If yes, what reasons were discussed for recommending removal? Needs additional skills in academics. Needs additional supports and service. Needed more instructional support and additional service. Need for additional support in core content. The need for additional support. Needed additional supports			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	4				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? Based on time needed to provide additional support and service. Collaborated with LEA and reviewed data. Based on needs. Amount of time needed. Based on how much time is needed. IEP team.			
6	2	2				SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
9	0	1				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
6	0	4				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
10	0	0				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
10	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
7	1	2				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
8	1	1				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						Topical Area 3: Performance Indicators			
		X				5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
Y						7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
		X				8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
	N					11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment	The LEA will develop an improvement plan to address meeting the SPP target for students with disabilities served inside the regular classroom 80% or more of the day.		
	N					16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.	The LEA will develop an improvement plan to address meeting the SPP target for participation rate.		
Y						16A. FSA-LOCAL ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
4	0	6				FR 153. PTE-Consent Form is present in the student file			
4	0	6				FR 154. Demographic data			
4	0	6				FR 155. Reason(s) for referral for evaluation			
2	2	6			50%	FR 156. Proposed types of tests and assessments			
4	0	6				FR 157. Contact person's name and contact information			
4	0	6				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
4	0	6				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
6	0	4				FR 194. PTRE-Consent Form is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 195. Demographic data			
5	1	4			17%	FR 196. Reason for reevaluation			
6	0	4				FR 197. Types of assessment tools, tests and procedures to be used			
6	0	4				FR 198. Contact person's name and contact information			
6	0	4				FR 199. Parent has selected a consent option			
6	0	4				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	10				FR 202. Waiver was completed within required timelines (3 years (2 years for any ID student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
4	0	6				FR 160. ER is present in the student file			
4	0	6				FR 161. Evaluation was completed within timelines			
4	0	6				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
4	0	6				FR 163. Demographic data			
4	0	6				FR 164. Date report was provided to parent			
4	0	6				FR 165. Reason(s) for referral			
4	0	6				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
4	0	6				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
4	0	6				FR 168. Teacher observations and observations by related service providers, when appropriate			
4	0	6				FR 169. Recommendations by teachers			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
4	0	6				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results, interests, preferences, aptitudes (for secondary transition); etc.			
1	0	9				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
4	0	6				FR 173. Lack of appropriate instruction in reading			
4	0	6				FR 174. Lack of appropriate instruction in math			
4	0	6				FR 175. Limited English proficiency			
4	0	6				FR 176. Present levels of academic achievement			
4	0	6				FR 177. Present levels of functional performance			
4	0	6				FR 178. Behavioral information			
4	0	6				FR 179. Conclusions			
4	0	6				FR 180. Disability Category			
4	0	6				FR 181. Recommendations for consideration by the IEP team			
4	0	6				FR 182. Evaluation Team Participants documented			
0	0	10				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	10				FR 184. Documentation that the student does not achieve adequately for age, etc			
0	0	10				FR 185. Indication of process(es) used to determine eligibility			
0	0	10				FR 186. Instructional strategies used and student-centered data collected			
0	0	10				FR 187. Educationally relevant medical findings, if any			
0	0	10				FR 188. Effects of the student's environment, culture, or economic background			
0	0	10				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
6	0	4				FR 207. RR is present in the student file			
6	0	4				FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any ID student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)			
4	2	4			33%	FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)			
6	0	4				FR 210. Demographic data			
4	2	4			33%	FR 211. Date IEP team reviewed existing evaluation data			
6	0	4				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
2	4	4			67%	FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
6	0	4				FR 214. Aptitude and achievement tests			
5	1	4			17%	FR 215. Current classroom based assessments and local and/or state assessments			
6	0	4				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
4	2	4			33%	FR 217. Teacher recommendations			
6	0	4				FR 218. Lack of appropriate instruction in reading			
6	0	4				FR 219. Lack of appropriate instruction in math			
6	0	4				FR 220. Limited English proficiency			
6	0	4				FR 221. Conclusion regarding need for additional data is indicated			
0	0	10				FR 222. Reasons additional data are not needed are included			
6	0	4				FR 223. Determination whether the child has a disability and requires special education			
4	2	4			33%	FR 224. Disability category(ies)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 225. Summary of findings includes student's educational strengths and needs			
3	3	4			50%	FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
6	0	4				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
6	0	4				FR 228. Interpretation of additional data			
0	0	10				FR 229. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 230. Indication of process(es) used to determine eligibility			
0	0	10				FR 231. Instructional strategies used and student-centered data collected			
0	0	10				FR 232. Educationally relevant medical findings, if any			
0	0	10				FR 233. Effects of the student's environment, culture, or economic background			
0	0	10				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 236. Observation in the student's learning environment			
0	0	10				FR 237. Other data if needed			
0	0	10				FR 238. Statement for all 6 items			
6	0	4				FR 239. Documentation of Evaluation Team Participants			
0	0	10				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
8	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
8	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
7	0	0	1			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	5	0			P 27. If your child was not reevaluated when required (every 2 years for children with intellectual disability (consent retardation), or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
0	8	0	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	8	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	8	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
2	0	8				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			
9	1	0			10%	FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
5	0	5				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
4	0	6				FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			
5	0	5				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
8	2	0			20%	FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			
9	1	0			10%	FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates required IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
					0 0 0	FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
9	0	1				FR 258. IEP was completed within timelines			
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
9	0	1				FR 261. Anticipated duration of services and programs			
0	0	10				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
10	0	0				FR 263. Parents			
5	0	5				FR 264. Student			
9	1	0			10%	FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			
10	0	0				FR 267. Local Education Agency Representative			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
0	0	10				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
10	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
3	0	7				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
1	0	9				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
0	0	10				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
0	0	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
9	1	0			10%	FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
4	1	5			20%	FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
8	1	1			11%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
9	0	1				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
4	1	5			20%	FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
4	1	5			20%	FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
4	0	6				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	5				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
4	1	5			20%	FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
5	0	5				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
5	0	5				FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
9	0	1				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams, ACCESS for ELLS, Alternate ACCESS for ELLS or PASA)			
8	0	2				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
2	0	8				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams			
2	0	8				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
2	0	8				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
10	0	0				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
9	0	1				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
1	0	9				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
1	0	9				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
7	3	0			30%	FR 302. Measurable Annual Goals			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
10	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
10	0	0				FR 305. Documentation of progress reporting on Annual Goals			
1	0	9				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
10	0	0				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
9	1	0			10%	FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
4	5	1			56%	FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
8	0	2				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			
8	2	0			20%	FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
5	0	5				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 316. A conclusion regarding student eligibility for ESY			
7	1	2			13%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
3	2	5			40%	FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
0	5	5			100%	FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
10	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
8	0	2				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
3	7	0			70%	FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
8	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
8	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
8	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
0	0	8	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
6	1	1	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	7	0			P 32b. If no, what training or support would assist you? To understand my child's needs and how I can help.			
8	0	0	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
8	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			
7	0	0	1			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
7	1	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	1	7	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
0	0	8	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		8	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
5	0	5				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
2	3	5				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
2	0	8				GE 76. Were those recommendations considered by the IEP team?			
7	2	1				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
3	6	1				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	0	1			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
7	0	0	1			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
8	0	2				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
7	0	3				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
7	0	3				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
6	0	4				SE 104. If appropriate, are the student's annual goals based on functional performance?			
9	0	1				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	1				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	1				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA/Keystone Exams, PASA, and other district-wide/charter school-wide assessments?			
10	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
9	0	1				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	1				SE 117b. If yes, in what ways? Has learned to be more independent and self reliant. Participating with peers. Exposure to grade level curriculum. More confidence; academically, can handle assignments. Interacts with peers, teaches ways to improve skills. Accessing curriculum on grade level. Motivated by the involvement; very outgoing; helps to become successful. Socialization; successful with supports in general education classroom. A good student. Is able to stay focused.			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
7	0	0	1			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
7	1	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
						P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					8 0 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					8 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
8	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
6	2	2				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
8	0	2				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
3	0	7				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
2	1	7				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	8				GE 79c. If yes, what reasons were discussed for recommending removal? Need additional support and service. Needs additional support and service.			
0	0	8				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? IEP team. IEP team.			
2	0	8				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
10	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
9	0	1				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	0				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
8	0	2				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
10	0	0				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			
6	0	1	1			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
6	1	0	1			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
4	3	0	1			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	0	1			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	8	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
4	0	4	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
8	0	2				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
5	0	5				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
0	0	10				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
0	0	10				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
0	0	10				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
0	0	10				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	10				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
0	0	10				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
4	0	4	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
4	4	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	3	0	0			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	3	0			P 50c. If yes, what reasons were discussed for recommending removal? Small group, reinforce math and reading class in a small group setting, very bright. Needs additional supports. Needed additional academic and functional skills. Needs small group for more instruction. Need for additional instruction.			
0	0	3	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? I don't remember. Based on hours of school, plus related services. Based on needs. Team Team			
6	1	0	1			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
7	0	0	1			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	1	0			P 50g. If yes, in what ways? Grades are improving. Likes being in a small group with peers. Likes to be with peers. It's a good setting, more socialization. Likes being with peers and building skills. Grades are improving. Is motivated to do well.			
0	0	8	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
						P 59. I am satisfied with the transition services developed for my child.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 0 0 0 0 4	Always Sometimes Rarely Never Don't Know Does not Apply			
					7 1 0 0 0 0	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
5	0	5				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
9	0	1				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
9	1	0			10%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
8	0	2				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
10	0	0				FR 339. Parent has selected a consent option			
7	3	0			30%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						INTERVIEW RESULTS (Parent)			
1	0	7	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
					7 1 0 0 0 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me. Always Sometimes Rarely Never Don't Know Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
					5 3 0 0 0 0	P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply			
		1	0			P 66. Tell me anything you really like about your child's special education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					2 2 1 5	d. staff's knowledge, training i. support services k. staff's understanding and attitude n. other Is self-sufficient in the program. Values parent input, concern for child, very caring. They encourage me to be involved. Is making progress I like the services, feels like a typical child.			
		2	0		1 5	P 67. Tell me anything you would like to change about the program. k. staff's understanding and attitude n. other Training all staff on how to work with students with IEPs. Needs more preparation for high school and adulthood. Extra curricula for those with IEPs. More field trips, more hands-on. Training of all staff to work with students with disabilities.			
		0	0		3 5	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree c. Agree			
						P 69. Additional comments about your child's program. I like the school. Happy with program. Happy with the program.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Other Non-compliance Issues			
						Location of Services: The LEA's use of physical facilities does not meet the requirements for cyber charter school's Operations and Use of Facilities. 24 P.S.17 - 1741-A-17 - 1751 - A.			
						Topical Area 9: Other Improvement Plan Issues			



pennsylvania
DEPARTMENT OF EDUCATION

May 2, 2019

Ms. Nancy Ruiz
CEO
ASPIRA Bilingual Cyber CS
6301 N 2nd St., 3rd Floor
Philadelphia, PA 19120

Dear Ms. Ruiz:

I thank you and your staff for participating in the Federal Programs Consolidated Review for the 2018-19 school year. This review indicates that your Title I, Title II Part A, Title III (if applicable), and Title IV, Part A programs are in complete compliance with current statute, regulations, and guidance released by the United States Department of Education.

You can print off a copy of your completed Monitoring Instrument at <http://www.federalmonitor.com/pa> using the same username and password that you received in your monitoring notification letter sent to you in December/January. If you have any questions, please feel free to contact your regional coordinator.

Thank you for your cooperation.

Sincerely,

Susan McCrone
Chief
Division of Federal Programs

cc: Project File 2018-19
/ljw

CAV Home

This is the 2018-2019 CAV for ASPIRA Bilingual Cyber CS

There are no issues that need to be addressed on this assessment.

Documents

No documents are currently available.