



An initiative of the Florida Tax Credit Scholarship

October 28, 2011

Commissioner Gerard Robinson
Florida Department of Education, Office of the Commissioner
Turlington Building, Suite 1514
325 West Gaines Street
Tallahassee, FL 32399

Dear Commissioner Robinson:

We are pleased to submit the first-year results of the financial accountability testing for private schools that participate in the Florida Tax Credit Scholarship for low-income students. We view this as a healthy, important process to assure that scholarship money is spent appropriately and think you will see that schools are off to a creditable start. In sum, 129 of the 130 existing schools that fall under the new requirement filed a report on time. Of those, 23 reported material exceptions in their accounting procedures or internal controls.

This new financial oversight requirement is outlined in Florida Statute 1002.395(6)(n), and took effect on July 1, 2010. The statute requires each school receiving more than \$250,000 of scholarship funds in a single year to engage an independent Certified Public Accountant (CPA) to determine whether the school had adequate accounting and internal control systems, appropriate processes to deposit and classify funds, and that scholarship funds were spent on education-related expenses. The CPA must complete a set of Agreed-Upon Procedures that are filed with the commissioner and attached to this letter, and submit a full report to the Scholarship Funding Organization (SFO) that provides the majority of the school's scholarship funds. The deadline for that submission is September 15. In turn, the SFO must notify the commissioner of any schools that fail to submit the report and of any schools with material exceptions noted in the reports. That deadline is October 30.

In 2010-11, a total of 1,114 private schools throughout the state served low-income scholarship students and received Tax Credit Scholarship funds. Of those, Step Up For Students identified 132 that received more than \$250,000. We notified these schools through mail, email and phone calls of their obligations under the new law. We also conducted webinars to explain the requirements of the law and the components of the Agreed-Upon Procedures. We ended up receiving 129 reports. Three schools did not submit reports. One of them – Daytona Beach Christian School (2475) – continues to enroll scholarship students. Two others – Ebenezer Christian Academy (1877) and New Frontier Academy (3080) – are no longer participating in the program.

Of the 129 submitted reports, 23 contained material exceptions that ranged from the school recording scholarship funds in the same general ledger account as other tuition receipts to the absence of supporting documentation for expenses. We are attaching all 23 reports to allow your agency to review them closely. We also attach three different lists for your reference: the 3 schools that did not submit a report, the 23



www.stepupforstudents.org

JACKSONVILLE OFFICE • 4655 Salisbury Road, Suite 250, Jacksonville, FL 32256 • 904-247-6033
TAMPA OFFICE • 337 S. Plant Avenue, Tampa, FL 33606 • 813-258-2700



schools with reports that contained material exceptions, and the 89 schools with reports that contained no material exceptions. Finally, we also identified 17 schools that submitted reports that were incomplete. These schools are being given until Jan. 13 to complete the shortcomings. By Feb. 1, we will notify you whether any of these schools have reports that contain material exceptions.

We thank the department for its help in navigating this first year of financial accountability reporting and for helping us place these findings in context with similar reports from public schools and school districts. We also thank you for your support of this learning option for some of the poorest students in our state.

Sincerely,

A handwritten signature in black ink that reads "Doug Tuthill".

Doug Tuthill, President
Step Up For Students

A handwritten signature in black ink that reads "Ann Mackey".

Ann Mackey, Chief Financial Officer
Step Up For Students

Schools that failed to submit reports

2010-11 Agreed-Upon Procedures, Florida Tax Credit Scholarship
October 28, 2011

School Name	County	School Code
Daytona Beach Christian School	Volusia	2475
Ebenezer Christian Academy	Miami-Dade	1877
New Frontier Academy	Osceola	3080

As reported by: Step Up For Students, Scholarship Funding Organization

Schools with Material Exceptions

2010-11 Agreed-Upon Procedures, Florida Tax Credit Scholarship

October 28, 2011

School Name	County	School Code
Academie Chretienne Haitienne D'Orlando	Orange	3724
American Youth Academy	Hillsborough	4409
Betesda Christian School	Miami-Dade	3844
Cedar Creek Christian School	Duval	3437
Champagnat Catholic School of Hialeah	Miami-Dade	2245
Champagnat Catholic School of Miami	Miami-Dade	2256
Florida Bible Christian School	Broward	1937
Holy Cross Lutheran School	Miami-Dade	2594
Hope Academy	Miami-Dade	3982
Holy Temple Christian Academy*	Broward	2382
Innovation School of Excellence	Leon	3483
Liberty Christian Academy	Lake	2074
Life Assembly of God Life Academy	Osceola	1229
Lighthouse Christian Academy	Volusia	3684
Muslim Academy of Greater Orlando	Orange	3972
North Florida Christian School	Leon	1036
North Kissimmee Christian School	Osceola	1550
Ocala Christian Academy	Marion	0973
Palm Beach Biligual School	Palm Beach	3857
Saint Paul Catholic School	Volusia	1056
Southland Christian School	Osceola	1630
The Potter's House Christian Academy Elem	Duval	4647
Yvonne C. Reed Christian School	Pinellas	2662

* Report was sent on October 28.

As reported by: Step Up For Students, Scholarship Funding Organization

Schools with No Material Exceptions

2010-11 Agreed-Upon Procedures, Florida Tax Credit Scholarship

October 28, 2011

School Name	County	School Code
Abundant Life Christian Academy	Broward	2255
Academy Prep Center of St. Petersburg	Pinellas	3054
Academy Prep Center of Tampa	Hillsborough	4256
Agape Christian Academy	Orange	3305
Alazhar School	Broward	3414
Archbishop Curley/Notre Dame High School	Miami-Dade	1252
Azalea Park Baptist School	Orange	0480
Beacon of Hope Christian School	St. Johns	1780
Blessed Trinity	Marion	0467
Brevard Christian School	Brevard	1533
Brito Miami Private School	Miami-Dade	2699
Broward Junior Academy***	Broward	2664
Brush Arbor Christian School	Orange	2490
Calvary Christian Academy	Broward	3283
Calvary Christian Academy	Volusia	2242
Cinderella School	Miami-Dade	4821
City of Life Christian Academy	Osceola	0800
Cornerstone Christian School	Duval	3847
Downey Christian School	Orange	1359
Eastland Christian School	Orange	1756
Edison Private School	Miami-Dade	3198
Elfers Christian School*	Pasco	1159
Escambia Christian School	Escambia	0830
Esprit De Corps Center for Learning	Duval	3587
Faith Christian Academy	Orange	2399
Faith Outreach Academy	Hillsborough	2619
First Assembly Christian School & Daycare	Marion	1795
First Coast Christian School	Duval	1214
Forest Lake Education Center	Seminole	0873
Good Shepherd School	Duval	4175
Greater Miami Academy	Miami-Dade	2547
Heritage Christian School	Osceola	1458
Heritage Preparatory School	Orange	1516
Highlands Christian Academy	Broward	2155
Holy Family Catholic School	Miami-Dade	2600
Holy Rosary Christian School	Duval	1597
I.E.C. Christian Academy	Orange	4430

Joshua Christian Academy	Duval	4023
Kingsway Christian Academy	Orange	3615
La Progressiva Presbyterian School	Miami-Dade	2670
Landow Yeshiva Center	Miami-Dade	0256
Leaders Preparatory School	Orange	3551
Meadowbrook Academy	Marion	1883
Melody Christian Academy	Suwannee	0696
Miami Union Academy	Miami-Dade	2879
Monsignor Edward Pace High School	Miami-Dade	2713
Mount Bethel Christian Academy*	Broward	1173
Northridge Christian Academy	Polk	4079
Northwest Christian Academy	Miami-Dade	0139
Nur Ul-Islam Academy	Broward	3162
Our Lady of Charity	Miami-Dade	2009
Our Lady of Lourdes	Volusia	0816
Pathways School	Orange	1124
Peniel Baptist Academy	Putnam	0678
Phyl's Academy	Broward	1837
RJ Hendley Christian Education Center	Palm Beach	2912
S.L. Jones Christian Academy	Escambia	1647
Saint Andrew Catholic School	Orange	1549
Saint Bartholomew School	Broward	0124
Saint Helen	Broward	0130
Saint James Catholic School	Miami-Dade	2822
Saint John the Apostle School	Miami-Dade	3095
Saint Johns Episcopal School	Miami-Dade	3097
Saint Joseph Parish School	Hillsborough	2039
Saint Lawrence School	Miami-Dade	2836
Saint Marys Cathedral	Miami-Dade	2844
Saint Michael the Archangel	Miami-Dade	2846
Saint Peter Claver	Hillsborough	2543
Saint Pius V Parish School	Duval	2030
Salah Tawfik Elementary & Middle School	Broward	3505
Seffner Christian Academy	Hillsborough	2840
Snow White & the Seven Dwarfs School	Miami-Dade	3073
Stetson Baptist Christian School	Volusia	1666
Sunflowers Academy	Miami-Dade	3049
Teacher's Hands Academy	Orange	3409
The Thinking Child Academy	Miami-Dade	4993
Thumbelina Learning Center #4	Miami-Dade	4366
Toras Emes Academy of Miami	Miami-Dade	0199
Trinity Christian Academy	Duval	2334

Trinity Christian Academy	Palm Beach	1363
Trinity Christian Academy	Volusia	1563
Universal Academy of Florida	Hillsborough	2335
University Christian School*	Duval	2156
Victory Christian Academy	Orange	3753
Victory Christian Academy	Polk	1609
Warner Christian Academy**	Volusia	1305
Worshiper's House of Prayer Academy	Miami-Dade	3625
Yeshiva Elementary	Miami-Dade	3519
Zion Lutheran Christian	Broward	0165

* School engaged an independent CPA after the school year ended and was not able to complete procedure V(C): “Without advance notice to the school of the sample of students, select 10 students from the scholarship payment history and confirm the student’s presence in school that day. If the student is not present, ensure the student is listed as absent on the school’s attendance record.”

** School served as pilot for AUP procedures and completed report prior to end of school year.

*** Report was postmarked on September 19.

As reported by: Step Up For Students, Scholarship Funding Organization

Schools with Incomplete Reports

2010-11 Agreed-Upon Procedures, Florida Tax Credit Scholarship

October 28, 2011

School Name	County	School Code
Abundant Life Christian Academy	Pinellas	4902
Arlington Country Day	Duval	1438
Foundation School	Duval	2344
Lincoln-Marti Community Agency 01-0931	Miami-Dade	4495
Lincoln-Marti Community Agency 10	Miami-Dade	4505
Lincoln-Marti Community Agency 17	Miami-Dade	4512
Lincoln-Marti Community Agency 21	Miami-Dade	4516
Lincoln-Marti Community Agency 23	Miami-Dade	1400
Lincoln-Marti Community Agency 76	Miami-Dade	4518
New Jerusalem Christian Academy	Miami-Dade	4146
Pleasant Hill Academy	Osceola	4207
Shiloh Christian Academy	Brevard	5297
South Orlando Christian Academy	Orange	2435
Spirit of Christ Child Development	Miami-Dade	0273
Tallavana Christian School	Gadsden	0575
Treasure of Knowledge Christian Academy	Orange	4429
West Oaks Academy	Orange	2445

As reported by: Step Up For Students, Scholarship Funding Organization