

STATE PUBLIC SCHOOL FUND (CHARTER SCHOOLS)**State Authorization:** North Carolina General Statute, Chapter 115C-218, Article 14A**N. C. DEPARTMENT OF PUBLIC INSTRUCTION****Agency Contact:****Program**

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N.C. DPI Confirmation Reports:

Confirmation of Funds Expended and/or Disbursed from the State Public School Fund and Federal Programs 2020-21 will be available at the [NC DPI School Business Division Annual Reports Application](#). The system provides an electronic view of Year-to-Date (YTD) financial reports in response to requests for confirmation from independent auditors.

The auditor should **not** consider the Supplement to be “safe harbor” for identifying audit procedures to apply in a particular engagement, but the auditor should be prepared to justify departures from the suggested procedures. The auditor **can** consider the supplement a “safe harbor” for identification of compliance requirements to be tested if the auditor performs reasonable procedures to ensure that the requirements in the Supplement are current.

The grantor agency may elect to review audit working papers to determine that audit tests are adequate.

Auditors may request documentation of monitoring visits by the State Agencies.

I. PROGRAM OBJECTIVES

The objective of the State Public School Fund is to provide monies to the Local Education Agencies (LEAs) and Public Charter Schools for the basic education, enrichment and strengthening of educational opportunities for the children of the State of North Carolina.

II. PROGRAM PROCEDURES

The State Public School Fund is administered through the State Board of Education (SBE) and the Department of Public Instruction (DPI). The State Board of Education establishes policies and procedures to implement legislative requirements to provide the charter schools with a uniform system of accounting for and reporting on the appropriations and the current operating expenditures. Allotments in the form of dollars are provided to the charter schools by DPI based on their first month average daily membership (ADM) of student population. Each charter school receives an amount equal to the State per pupil allocation for the LEA in which the charter school resides, multiplied by their first month ADM. State funds for children with special needs are included in the charter school's State allotment based on the number of children included on the correlating April 1 headcount. Allotment reports are sent from the School Allotment Section of the Division of School Business notifying the charter school of the

amount of State funds that they have available. DPI publishes monthly Cash Certification Calendars establishing deadlines for requesting funds to assist the charter schools with their cash management efforts. The charter schools have access to request State funds five (5) days per week, except for banking holidays, so that funds may be deposited no more than two business days prior to the date of disbursement. The charter schools must enter requests for funds for a particular Funds Requirement Date according to the deadlines established on the Cash Certification Calendar. Once approval is received from the State Controller's Office, DPI processes the requests so that the funds are transferred by the State Treasurer to the respective public charter school's local bank account after 2:00 p.m. on the Funds Requirement Date.

III. COMPLIANCE REQUIREMENTS

Noted below in the following matrix are the types of compliance requirements that are applicable to the federal program. These Types are determined by the State agency noted by "Y."

If the Matrix indicates "Y," the auditor must determine if a particular type of compliance requirement has a direct and material effect on the State program for the auditee.

CC	1	2	3	4	5	6	7	8	9	10	12	13	14
Cross-cutting requirements	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Conflict of Interest	Eligibility	Equipment/ Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
N	Y	Y	N	Y	Y	Y	N	Y	Y	N	Y	N	Y

1. Activities Allowed or Unallowed

A. Compliance Requirement - The charter schools must comply with applicable North Carolina General Statutes and particularly applicable sections of Chapter 115C, e.g., Article 14A and Article 31. In addition, the State Board of Education has authority to issue rules and regulations through the [Allotment Policy Manual](#) and letters/memos with which charter schools must comply.

Audit Objective – To determine that the Charter School is complying with the requirements of the applicable North Carolina General Statutes, maintaining their records according to generally accepted accounting principles, and expending state allotted funds in compliance with G.S. 115C-218.105.

Suggested Audit Procedures:

Salary Related Procedures:

- Obtain the payroll register for selected period(s) and select a sample of disbursements to determine that personnel are serving in assignments consistent with the expenditure coding in the Uniform Chart of Accounts.
- If the charter school has elected to participate in the State Health Plan or any other health insurance program, review the withholding from employee paychecks to determine that the deductions are in accordance with plan provisions. Verify that employee deductions and employer's matching contribution have been remitted as required.
- If the charter school has elected to participate in the Teachers' and State Employees' Retirement System, review records to determine that the employee withholding and employer's matching requirements have been met. Verify that employee deductions and employer's matching contribution have been remitted as required.
- If the charter school has elected to participate in the Teachers' and State Employees' Retirement System, review records to determine that the charter school is requesting reimbursements for short-term disability (beyond the first six months) from the Retirement System on a timely basis.

B. Compliance Requirement - Verify that amounts due to all state, federal, and local taxing authorities have been remitted timely. Any penalties and interest incurred or paid during the current fiscal year should be disclosed.

Audit Objective – To determine that the charter school is remitting amounts due to all state, federal, and local taxing authorities on a timely basis, and that all penalties and interest incurred have been properly recorded in the financial statements.

Suggested Audit Procedures:

- Trace payroll records to federal forms 941, 940, and W-4.
- Trace payroll records to state Employer's Quarterly Tax and Wage Report, and to Employment Security Commission filings. Verify that reports have been filed timely.
- Disclose any penalties and interest incurred or paid during the current fiscal year in the notes to the financial statements. Verify that penalties and interest have been properly recorded in the financial statements.

2. Allowable Costs/Cost Principles

Addressed in the NC Department of Public Instruction Cross-cutting Requirements.

Additional Compliance Requirement - The charter schools must comply with N.C.G.A Session Law 2015-241, Section 6.26, CAP STATE FUNDED PORTION OF NONPROFIT SALARIES - No more than one hundred twenty thousand dollars (\$120,000) in State funds may be used for the annual salary of any individual employee of a nonprofit organization receiving State funds. For the purposes of this section, the term "State funds" means funds as defined in G.S. 143C-1-1(d)(25) and any interest earnings that accrue from those funds.

Audit Objective – To determine that the Charter School is complying with the requirements of N.C.G.A Session Law 2015-241, Section 6.26.

Suggested Audit Procedures: Sample payroll records to ensure state funds are not used for Charter School employee salaries in excess of \$120,000 annually.

3. Cash Management

Compliance Requirement – The local auditor is not required to test compliance with this requirement. Cash request procedures detailed in the Program Procedures is for information only.

4. Conflict of Interest

Compliance Requirement – Per G.S. 115C-218.15, all charter schools shall be accountable to the State Board for ensuring compliance with applicable laws and the provisions of their charters.

(1) Conflict of Interest - The Nonprofit board of directors shall adopt and ensure compliance with a conflict of interest and anti-nepotism policy. This policy shall include, at a minimum, the following provisions:

1. (a) Prior to employing any immediate family, as defined in G.S. 115C-12.2, of any member of the board of directors or a charter school employee with supervisory authority shall be employed or engaged as an employee, independent contractor, or otherwise by the board of directors in any capacity, such proposed employment or engagement shall be:

(i) disclosed to the board of directors and

(ii) approved by the board of directors in a duly called open-session meeting. (b) The burden of disclosure of such a conflict of interest shall be on the applicable board member or employee with supervisory authority. If the requirements of this subsection are complied with, the charter school may employ immediate family of any member of the board of directors or a charter school employee with supervisory authority.

2. A requirement that a person shall not be disqualified from serving as a member of a charter school's board of directors because of the existence of a conflict of interest, so long as the person's actions comply with: a. the school's conflict of interest policy established as provided in this subsection; and b. applicable law

3. No teacher or staff member that is immediate family of the chief administrator shall be hired without the board of directors evaluating their credentials, establishing a structure to prevent conflicts of interest, and notifying the Department, with evidence, that this process has occurred.

4. The requirements of Chapter 55A of the General Statutes related to conflicts of interest.

(2) Anti-Nepotism - Local boards of education shall adopt policies requiring that before any immediate family of any board of education member or central office staff administrator, including directors, supervisors, specialists, staff officers, assistant superintendents, area superintendents, superintendents, or principals, shall be employed or engaged as an employee, independent contractor, or otherwise by the board of education in any capacity, such proposed employment or engagement shall be (i) disclosed to the board of education and (ii) approved by the board of education in a duly called open-session meeting. The burden of disclosure of such a conflict of interest shall be on the applicable board member or central office staff administrator (G.S. 115C-47)

Audit Objective – To determine that the Charter School Board of Directors has approved conflict of interest and anti-nepotism policies on file and required statements have been completed and signed.

Suggested Audit Procedures:

- Verify that the Charter School Board of Directors has an approved conflict of interest policy on file.
- Verify that the Charter School Board of Directors has an approved nepotism policy on file.
- Inspect documents for evidence of a conflict of interest and nepotism with school employees and /or the board of directors and vendors providing services or supplies to the school.
- Verify that no voting members of the governing board are an employee of a for-profit company that provides substantial services to the charter school for a fee. Unless that member recuses himself/herself from any discussion involving the company the member is employed by.

5. Eligibility

A. Compliance Requirement - The State Board of Education has the authority to apportion and equalize over the State all state school funds for assistance to educational programs within or sponsored by the public school system of the State. (G.S. 115C-12(5); G.S.115C-218.105)

Suggested Audit Procedure - The auditor is not expected to make tests for this eligibility compliance requirement.

B. Compliance Requirements - The federal and state funds allocated as part of the State Public School Fund to serve children with disabilities are intended to provide the additional costs of such programs beyond the regular program costs intended for the benefit of all children. These additional funds may be used for children with disabilities who are between the ages of three through 21, and children with limited English proficiency. (Federal funds may only be used for students with disabilities.) A child with a disability cannot be counted twice in the child count for state funding.

State Board of Education policy LICN-002 requires the designation of appropriate licensure prior to employment for positions requiring licensure. Formal documentation indicating agreement by DPI, Division of Human Resources Management to the certified area(s) appropriate for the proposed program employment should be present.

The disbursements for children with disabilities (purpose code 5200) must be made in accordance with Policies Governing Services for Children with Disabilities, Amended – July 2014. <http://ec.ncpublicschools.gov/policies/nc-policies-governing-services-forchildren-with-disabilities/policies-children-disabilities.pdf>

Audit Objective – To determine that documentation on each child supports the inclusion as a child with a disability on the child count in question, to ensure that appropriately licensed teachers are serving the children with disabilities, and to determine that the disbursements for children with disabilities were made in accordance with Policies Governing Services for Children with Disabilities, Amended – July 2014.

Suggested Audit Procedures:

- Determine that disbursements for children with disabilities (purpose code 5200) were made in accordance with Policies Governing Services for Children with Disabilities.
- Determine that teachers for children with disabilities are appropriately licensed according to North Carolina licensure standards for children with special needs.
- Select a sample of children with special needs and perform the following tests: (If the derivative is greater than => 10%, expand the sample to determine if the entire 'Children with Disabilities' is off in its reporting.)
 - a) Determine that documentation on each child supports the inclusion as a child with a disability on the child count in question.
 - b) Determine if evidence of an Individualized Education Program (IEP) is in place on the child count date.
 - c) Determine if there is a Permission to Place form (DEC 6 [if placement is after school year 1997-98] or DEC 7 [if placement was prior to school year 1997-98]).
 - d) The student is appropriately classified on the child count roster, i.e., a student classified as OH in the student record is classified as OH on the child count roster.
 - e) A student record is available for each student selected for review.

6. Equipment & Real Property Management

Addressed in the NC Department of Public Instruction Cross-cutting Requirements.

Additional Compliance Requirement – – Funds allocated by the State Board of Education may be used to enter into operational and financing leases for real property or mobile classroom units for use as school facilities for charter schools and may be used for payments on loans made to charter schools for facilities or equipment. However, State funds shall not be used to purchase, or to obtain a loan to purchase real property or mobile classroom units (G.S. 115C-218.105(b)).

Audit Objective – To determine whether any State funds have been used to obtain any interest, other than those defined in G.S. 115C-218.105(b), in real property or mobile classroom units and ensure the required state language is included in all contracts.

Suggested Audit Procedure - Evaluate all purchases of real property or mobile classroom units for compliance with this General Statute.

8. Period of Performance

Compliance Requirement – It is the State Board of Education's policy that the State Public School Funds appropriated in the current fiscal year are used to pay for obligations incurred during the same fiscal year. An obligation incurred in violation of this policy is invalid and may not be enforced. No prepayment of expenditures is permitted with State funds.

Audit Objective – To ensure that funds allotted in the current fiscal year are used to pay for obligations incurred during the current fiscal year.

Suggested Audit Procedures – Select a sample of the general expenditure disbursements made from the State Public School Fund during the period of July through September for the fiscal year being audited and perform the following tests:

- Examine the invoices and verify that the expenditures are for the current fiscal year only. If the invoices paid are for a prior or future period obligation, they are invalid and must be refunded.
- As a guideline, the State recommends that if greater than 10% of the invoices selected in the sample above paid for prior or future period obligations, then all expenditures for the period of July through September of the fiscal year being audited should be reviewed. Report the total amount found to have paid for prior or future period obligations as a “Questioned Cost”.

9. Procurement and Suspension and Debarment

Addressed in the NC Department of Public Instruction Cross-cutting Requirements.

Additional Compliance Requirement – “No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.” Every contract or lease into which a charter school enters shall include the previous sentence. The charter school may own land and buildings it obtains through non-State sources. Charter schools are not bound by any other purchasing requirements. (G.S. 115C-218.105(b))

Audit Objective – To determine that every contract or lease into which the charter school entered includes the sentence referenced above.

Suggested Audit Procedure – Review all contracts and determine that the referenced sentence is included in the contract.

12. Reporting

Compliance Requirement – The charter school shall comply with the reporting requirements established by the State Board of Education in the Uniform Education Reporting System (UERS). (G.S. 115C-218.30(b)). The [North Carolina Public Schools Uniform Chart of Accounts](#), revised annually, should be used to monitor the appropriateness of expenditures. The [North Carolina Public Schools Uniform Chart of Accounts](#) is distributed to each charter school and available online.

Audit Objective – To determine that the Charter School has complied with the reporting requirements established by the State Board of Education in the Uniform Education Reporting System (G.S. 115C-218.30(b)), and the [North Carolina Public Schools Uniform Chart of Accounts](#) was used to monitor the appropriateness of expenditures.

Suggested Audit Procedures:

- Test a sample of expenditures and verify that the account codes used conform to the North Carolina Public Schools Uniform Chart of Accounts for the related expenditure.
- Ensure that only one set of financial books are being maintained and are on the UERS approved financial software.
- Determine that the Charter School is utilizing the UERS approved financial software to issue checks to the ultimate payee, ensuring that the financial software is being used to generate payments, not just to record payments already issued. Manual check entries should be few and documented as to why they were necessary.

14. Special Tests and Provisions

A. Compliance Requirement - The “Budget Balance Reconciliation Report” (JHA705EG) and “Cash Balance Report” (JHA714EG) are put on the Internet monthly by the Division of School Business DPI to be accessed by each charter school. Charter schools must reconcile and adjust their accounting records to the “Budget Balance Reconciliation Report” and “Cash Balance Report” periodically.

Audit Objective – To determine that the charter schools are reconciling their accounting records to the “Budget Balance Reconciliation Report” and “Cash Balance Report” on a monthly basis and making timely adjustments as necessary.

Suggested Audit Procedure – Review evidence that the “Budget Balance Reconciliation Report” and “Cash Balance Report” are being reconciled monthly to the charter school’s financial records, and that all required adjustments are being made when necessary and documented as appropriate. Any adjustments to the information DPI has recorded should be corrected with an adjusting journal entry in the school’s general ledger.

B. Compliance Requirement – In accordance with G.S. 115C-218.15(b), “A charter school shall be operated by a private nonprofit corporation that shall have received federal tax-exempt status no later than 24 months following final approval of the application.”

Audit Objective – To determine that the Charter School is in compliance with G.S. 115C-218.15(b).

Suggested Audit Procedures:

- Review the documentation from the federal government granting tax-exempt status and confirm that tax-exempt status was granted within the required timeline.
- Review documentation to ensure tax-exempt status is being maintained.

C. Compliance Requirement – The school shall obtain and maintain the minimum insurance levels per the Charter Agreement, Section 13 “Insurance and Bonding”. This section does not preclude any charter school from obtaining liability insurance coverage in addition to or in excess of the requirements listed in Section 13 of the Charter Agreement (G.S. 115C-218.20).

Audit Objective – To determine that the Charter School is maintaining the minimum required levels of insurance coverage per the Charter Agreement.

Suggested Audit Procedure – Verify that the school obtained and maintained insurance in the following amounts:

- a. Errors and Omissions: one million dollars (\$1,000,000) per occurrence;
- b. General Liability: one million dollars (\$1,000,000) per occurrence;
- c. Property Insurance: For owned building and contents, including boiler and machinery coverage, if owned;
- d. Crime Coverage: no less than two hundred fifty thousand dollars (\$250,000) to cover employee theft and dishonesty;
- e. Automobile Liability: one million dollars (\$1,000,000) per occurrence; and
- f. Workers’ Compensation: as specified by Chapter 97 of NC General Statute, Workers’ Compensation Law.

D. Compliance Requirement – Per G.S. 115C-218.50, a charter school shall not charge tuition or fees except those that are charged by the local school administrative unit in which the charter school is located.

A charter school, upon approval by the board of directors of the charter school, may establish fees for extracurricular activities, except those fees shall not exceed the fees for the same extracurricular activities charged by a local school administrative unit in which forty percent (40%) or more of the students enrolled in the charter school reside.

Audit Objective – To determine the Charter School has complied, and remains in compliance, with the statute regarding the charging of fees for its students.

Suggested Audit Procedures – Examine the school’s policy and practice to gauge its compliance with the prohibition for charging of fees different than that of the school district in which the charter is located.

- Verify the school has a board approved policy regarding fees that complies with the statute. Evidence of board meeting minutes would be verifiable evidence.
- Seek evidence from the charter school indicating that any mandatory fees charged by the charter school are also charged by the local school administrative unit in which the school is located.
- Inquire of the local school administrative unit in which the charter school is located what fees and amounts, if any, that they charge students.

E. Compliance Requirement – Per G.S. 115C-218.65, charter schools must ensure the School Report Card issued for it by the State Board of Education is provided to the public. The performance score and grade earned for the previous four years must be prominently displayed on the school’s website. If the school received a letter grade of “D” or “F,” the statute requires the charter school to notify parents or guardians, in writing, of that designation.

Audit Objective – To determine the Charter School has complied with the statutory provision regarding School Report Cards as stated by the General Assembly.

Suggested Audit Procedures – Review documentation to determine compliance by the following:

- Check the school’s website to see if the School Performance Score and Grade earned are prominently displayed on the website.
- Seek other evidence, whether through correspondence with parents, newsletters, press releases, or the school website, that the School Report Card has been disseminated in a public fashion.
- Ask to see a copy of the written notice provided to parents or guardians if the charter school received a “D” or “F.”
- Verify that the school is maintaining the information on the website in a prominent location, as prescribed by law, for the previous four years.

F. Compliance Requirement – Per G.S. 115C-218.90(b), if the local school administrative unit in which the charter school is located has adopted a policy requiring criminal history checks, then the board of directors of the charter school shall adopt a policy mirroring that of the local board of education policy that requires an applicant for employment to be checked for a criminal history.

Audit Objective – To determine that the Charter School is appropriately following the statute regarding the implementation of a Criminal History Check.

Suggested Audit Procedures – Verify that the school is compliant with the statutory requirement for Criminal History Checks by examining the following:

- Verify within the charter school board's policy manual that the charter school has a Criminal History Check policy that mirrors the one of the school district in which the charter school is located.
- Inspect documents to ensure the use of the Criminal History Check policy with all applicants for employment before granting an unconditional job offer. Charter school boards may offer conditional employment to a candidate pending the results of the person's criminal history.

Additional State Board of Education Requirements for Charter School Performance Framework Compliance

G. Compliance Requirement - The Public Charter School shall at all times be operated by the board of directors of the non-profit corporation in accordance with G.S. 115C-218-et seq. and all other applicable laws and regulations. The majority of board members and 50% or greater of the board officers for a charter school must have their primary residence in NC.

Audit Objective - To determine that the Charter School Board of Directors is compliant with regards to North Carolina primary residency for the majority of its members and a minimum of 50% of its board officers.

Suggested Audit Procedures - Verify the primary residences of the members of all of the Charter School Board of Directors through the inspection of at least two different pieces of documentation for the current year. Examples of acceptable documents that show the property was occupied as the principal residence of the board member for the year in question are as follow:

- Both sides of a driver's license with property address.
- Voter's registration record.
- A statement from a bank, charge account, medical billing, utility bills, etc. (Only the portion showing your mailing address and date need to be reviewed.)
- Property tax bill with the property as the mailing address.
- Copy of passport.
- Income tax return showing the mailing address. (Sensitive information may be blacked out.)

NOTE: This is not an all-inclusive list and no one item is particularly controlling.

H. Compliance Requirement – The Charter School shall comply with State Board of Education policies regarding periodic Board meetings (CHTR-006 (IIA)).

Audit Objective – To determine that the Charter School is appropriately following the SBE guidance by meeting no less than eight times per, including the Charter School annual meeting.

Suggested Audit Procedure – Verify that a quorum of the board meets no less than eight times a year by reviewing Board minutes.

I. Compliance Requirement – Per G.S. 115C-218.25, the charter school and board of directors of the private nonprofit corporation that operates the charter school are subject to the Public Records Act, Chapter 132 of the General Statutes, and the Open Meetings Law, Article 33C of Chapter 143 of the General Statutes. Notwithstanding the requirements of Chapter 132 of the General Statutes, inspection of charter school

personnel records for those employees directly employed by the board of directors of the charter school shall be subject to the requirements of Article 21A of this Chapter.

Audit Objective – To determine that the Charter School is appropriately following the statute regarding compliance with the Public Records Act and Open Meetings Law.

Suggested Audit Procedures – Verify that the school is compliant with the statutory requirement for the Public Records Act by examining the following:

- All official meetings of public bodies are open to the public.
- All Board meetings minutes are documented.
- Timely posting of Board meeting minutes for public viewing.

J. Compliance Requirement – The Charter School shall comply with State Board of Education policies regarding the operation of the Charter School, including Personnel, Disciplinary, and Parental Grievance policies (CHTR-006 (IIA)).

Audit Objective – To determine that the Charter School has adopted current Personnel, Disciplinary, and Parental Grievance policies.

Suggested Audit Procedure – Verify that the school has adopted Personnel, Disciplinary, and Parental Grievance policies and the policies are available to all concerned parties.

K. Compliance Requirement – Per the Charter Agreement (14.2), the Charter School shall grant access to local health and fire department officials for inspection of premises or operations of the charter school for purposes of ensuring the health, safety and welfare of students and employees.

Audit Objective – To determine that the Charter School maintains records regarding local health and fire inspections

Suggested Audit Procedure – Verify that the school maintains records of health and fire inspections.

L. Compliance Requirement – Per N. C. G. A. Session Law 2011-147, the Gfeller-Waller Concussion Awareness Act (<http://gfellerwallerlaw.unc.edu/GfellerWallerLaw/gwlaw.html>), public schools must follow concussion safety requirements for interscholastic athletic competition.

Suggested Audit Procedure – Addressed in the NC Department of Public Instruction Cross-cutting Requirements.

M. Compliance Requirement – Per G.S. 115C-218.100 (as modified in SL 2015-248 [HB334]) A charter school that has elected to participate in the North Carolina Retirement System pursuant to G.S. 135-5.3 shall, for as long as the charter school continues to participate in the North Carolina Retirement System, maintain a minimum of \$50,000 for the purposes of ensuring payment of expenses related to closure proceedings in the event of a voluntary or involuntary dissolution of the charter school. Permissible options to satisfy this requirement includes one or more of the following:

- a. An escrow account.
- b. A letter of credit.

- c. A bond.
- d. A deed of trust.

The closure fund requirement only applies to charters that are members of the North Carolina Retirement System (TSERS) that submitted applications for an initial charter or a renewal of a charter on or after August 2, 2014. The first renewals that this applied to, are those that are renewed starting in the 2016-17 school year. Only a school with less than a 10-year charter is required to maintain the \$50,000 closure fund.

Audit Objective - To determine that the Charter School maintained the required \$50,000 for closure related expenses.

Suggested Audit Procedure - Verify that the school maintains closure fund of a minimum of \$50,000 by using one or more of the approved methods.

If the charter school receives any Federal grants, please refer to appropriate compliance supplement for each grant received.