



SPONSOR: Rep. K. Williams & Sen. Sokola
Reps. Baumbach, Bolden, Keeley, Kowalko, Potter; Sen.
Henry

HOUSE OF REPRESENTATIVES
148th GENERAL ASSEMBLY

HOUSE BILL NO. 154

AN ACT TO AMEND TITLE 14 OF THE DELAWARE CODE RELATING TO OVERSIGHT OF CHARTER SCHOOLS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

1 Section 1. Amend § 513(a), Title 14 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 513 Reporting and oversight.

4 (a) On or before December 1, each charter school shall produce an annual report for the school year ending the
5 previous June, which shall:

6 (1) Discuss the school's progress in meeting overall student performance goals and standards;

7 (2) Discuss the innovation occurring at the charter school, including but not limited to the areas of curriculum
8 development, instruction, student culture and discipline, community and parental involvement, teacher and staff
9 development, school operations and management, and extracurricular and after-school programming; and

10 (3) Contain a financial statement setting forth by appropriate categories the school's revenues and
11 expenditures and assets and liabilities.

12 (4) In the case of a single gender school, the report shall include the efforts made by the charter school to
13 further advance its students' education and a quantitative analysis of its efforts and results in recruiting and retaining
14 economically-disadvantaged students, regardless of race.

15 Each charter school seeking renewal of its charter shall produce the annual report as outlined above on or before
16 September 30. The approving authority may, in its discretion and for good cause shown, elect to accept an annual report
17 submitted subsequent to this deadline. To ensure that such reports provide parents and approving authorities with clear and
18 comparable information about the performance of charter schools, the Department of Education shall prescribe a uniform
19 format for such reports, which may be supplemented by requirements set by the approving authority for schools it has
20 chartered. Each charter school shall be subject to and pay for a postaudit conducted by the Auditor of Accounts pursuant to
21 § 2906, Title 29 of the Delaware Code. ~~The charter school shall contract to have an audit of the business and financial~~

22 ~~transactions, records, and accounts after July 1 for the prior fiscal year.~~ The results of the audit postaudit shall be shared
23 with the Department of Education by October 1. A charter school shall display on its website the annual report including
24 financial statement and audit postaudit required by this subsection. A charter school shall also display on its website all
25 standardized financial report forms for the current fiscal year and the final monthly standardized financial report forms for
26 each previous fiscal year of operation. Charter schools that are required to file Internal Revenue Service Form 990 shall
27 post the current and prior year Form 990 on the website as well.

28 Section 2. This Act shall take effect with the Auditor of Accounts conducting the first postaudit hereafter for the
29 audit periods starting on or after July 1, 2015.

30 Section 3. This Act shall take effect only if House Bill No. 53 of the 148th General Assembly is enacted. If House
31 Bill No. 53 is not enacted, this Act shall be deemed null and void.

SYNOPSIS

This bill is a companion to House Bill No. 53 and is conditioned upon that bill's enactment. This bill clarifies that charter schools do not have to contract for a separate audit, but rather are subject to a postaudit conducted by the Auditor of Accounts.