



Lift For Life Academy, Inc.
Resolution
Commitment to Strong Financial Oversight and Auditing of Attendance Reporting and Procedures

WHEREAS, the Missouri State Statute 160.415.1 requires a charter public school to “report the average daily attendance data, free and reduced price lunch count, special education pupil count, and limited English proficiency pupil count to the state department of elementary and secondary education,” and,

WHEREAS, the Missouri State Statute 160.415.2(1) defines the aid payment to charter schools as, “an annual amount equal to the product of the charter school’s weighted average daily attendance and the state adequacy target, multiplied by the dollar value modifier for the (LEA), plus local tax revenues per weighted average daily attendance from the incidental and teachers’ funds in excess of the performance levy as defined in section 163.011 plus all other state aid attributable to such pupils,” and,

WHEREAS, the Missouri State Statute 160.405.4(4) requires a charter public school to provide for an annual audit by a certified public accountant, and,

WHEREAS, it is a primary responsibility of every Missouri charter public school governing board to protect the public’s trust and serve as good stewards of public monies,

BE IT RESOLVED, that the Lift For Life Academy Board of Directors is committed to ensuring that each year’s independent audit by a certified public accountant includes additional attendance verification measures in the Agreed Upon Procedures including:

MEASURES:

- Establish a quarterly Board Finance Committee meeting to review Lift For Life Academy financials and attendance data/reporting.
- Annual on-site attendance review by Finance Committee member(s)
- Data Technology Coordinator will present documentation of the following to the Board Finance Committee at their quarterly meetings:
 - Comparison of total days of attendance to published school calendar
 - Comparison of ADA reflected on DESE site, current YTD ADA, and forecasted YE ADA, along with assumptions made for the forecast
 - Staff permissions to change attendance data within student data management system
 - Comparison of Student Data Management enrollment with the Core Data September & January memberships at first meeting subsequent to those months.
- Data Technology Coordinator will present an annual review of Lift For Life Academy’s internal procedures for ensuring accurate disclosure of average daily attendance.

IN WITNESS WHEREOF, I have executed my name as Chair of the Lift For Life Academy Board of Directors this 19 day of November, 2020.

Scott Dolan, Board President