



**Independent Accountants' Report  
On Applying Agreed-Upon Procedures**

**Orange County Public Schools**

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On Applying Agreed-Upon Procedures

School Board of Orange County, Florida  
Orlando, Florida

We have performed the procedures enumerated below on the billing, receipts, and attendance records of After School Programs – South, Inc. (ASP or Provider) relating to the outsourcing of the before and after school and full day service care programs for Orange County Public Schools from July 2019 through June 2020. ASP’s management is responsible for the billing, cash receipts, and attendance records.

Orange County Public Schools (OCPS) (the specified party) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of inspecting ASP’s billing, cash receipts and attendance records in accordance with the contract between the School Board of Orange County, Florida and ASP. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
1.	Obtain the following documents from OCPS: <ul style="list-style-type: none"> <li>a. Copy of the contract between the School Board of Orange County, Florida and ASP.</li> <li>b. Copies of the School Age Services Attendance and Revenue Report for 2019 – 2020 for the months of July 2019 through June 2020 for ASP for each school where the Provider operates a before and after school and full day service care program.</li> <li>c. Approved tuition and other fee schedule.</li> </ul>	Documents obtained without exception.

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
2.	<p>Haphazardly select a sample of three months and perform the following:</p> <ul style="list-style-type: none"> <li>a. Obtain copies of daily attendance records from ASP.</li> <li>b. Compare the number of students in attendance from the daily attendance records obtained in step 2a to the number of students in attendance as reported on the corresponding School Age Services Attendance and Revenue Report for 2019 – 2020 obtained in step 1b.</li> </ul>	<p>The three months selected were August 2019, November 2019, and February 2020.</p> <ul style="list-style-type: none"> <li>a. All daily attendance records were obtained with the following exceptions: Orlo Vista Elementary (month of February).</li> <li>b. See Exhibit A for the results of applying this procedure. It should be noted that the program at Whispering Oak Elementary ended in July 2019 so there were no students in attendance during the three sampled months.</li> </ul>
3.	<p>For each of the three months selected in step 2, haphazardly select 5 students from the daily attendance records obtained in step 2a for each school and perform the following:</p> <ul style="list-style-type: none"> <li>a. Obtain billing and payment history reports for each student for that month.</li> <li>b. Compare the fee charged to the student for that month to the approved tuition and other fee schedule obtained in step 1c.</li> <li>c. For students whose tuition and fees were paid through a scholarship, examine the student’s registration form for evidence of scholarship approval.</li> <li>d. For students whose tuition and fees were paid through a grant, examine the grant document showing the selected student was included in the grant.</li> </ul>	<ul style="list-style-type: none"> <li>a. Reports obtained without exception. It should be noted that students could not be selected for schools whose daily attendance records were not received.</li> <li>b. The fee charged to each sampled student was the same amount as the fee in the approved tuition and other fee schedule other than the students noted in Exhibit B. Students attending grant schools do not pay tuition.</li> <li>c. Out of the 36 students who received a discount of fees, examined evidence of approval for all except for 1 student.</li> <li>d. Examined the Florida Department of Education Project Award Notification for the grant schools.</li> </ul>

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
4.	<p>Perform the following procedures for each month from July 2019 through June 2020 for schools whose tuition is not paid through a grant:</p> <ul style="list-style-type: none"> <li>a. Obtain a cash receipt report for each month for each school.</li> <li>b. Compare the amount of cash receipts on the cash receipt report obtained in step 4a to the amount included as gross revenue from families on the School Age Services Attendance and Revenue Report for 2019 – 2020 obtained in step 1b.</li> </ul>	<ul style="list-style-type: none"> <li>a. Reports obtained without exception.</li> <li>b. See Exhibit C for the results of applying this procedure.</li> </ul>
5.	<p>For each of the three months selected in step 2, trace all cash receipts from the cash receipt report obtained in step 4a to the corresponding bank statement for schools whose tuition is not paid through a grant.</p>	<p>The cash receipt report shows collections of checks, money orders, online payments, auto debits, and credit card payments. For August 2019, online payments, auto debits, and credit card payments were deposited into a corporate bank account. These amounts could not be traced to bank statements since those bank statements were not provided.</p> <p>See Exhibit D for the results of tracing the cash receipts from the cash receipt report to the corresponding bank statement.</p>
6.	<p>Calculate the total gross cash receipts collected by ASP from individuals and from third parties for the period of July 2019 through June 2020 by adding the totals from the monthly cash receipt reports obtained in step 4a.</p>	<p>The total gross cash receipts collected from individuals was \$1,344,118.61. The total gross cash receipts from grants were not included on the monthly cash receipts reports so it could not be calculated. According to ASP, they are not included since the monthly remittance amount of grant collections is based on the standard tuition fee multiplied by the number of students who attend the program and not based on the amount of cash receipts from grantors.</p>

Step	Procedure Description	Findings
7.	Calculate the portion of funds earned by OCPS from July 2019 through June 2020 by: <ol style="list-style-type: none"> <li>a. Multiplying 13% of the total gross cash receipts collected by the ASP from individuals in step 6.</li> <li>b. For schools whose tuition and fees were paid through a grant, multiplying 3% of the product of the approved tuition rate from the schedule received in step 1c by the number of students in attendance from the annual attendance reporting form provided to the grantor.</li> </ol>	<ol style="list-style-type: none"> <li>a. See Exhibit E for the results of applying these procedures.</li> <li>b. See Exhibit E for the results of applying these procedures.</li> </ol>
8.	Calculate the portion of funds forwarded to OCPS from July 2019 through June 2020 by adding the total remittance amount noted on the School Age Services Attendance and Revenue Report for 2019 – 2020 for the months of July 2019 through June 2020 obtained in step 1b.	See Exhibit E for the results of applying this procedure.

We were engaged by the School Board of Orange County, Florida to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on ASP’s billing, cash receipts, and attendance records related to the outsourcing of the before and after school and full day service care programs for Orange County Public Schools from July 2019 through June 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Orange County Public Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of Orange County Public Schools and is not intended to be and should not be used by anyone other than the specified party.

*Cary Riggs & Ingram, L.L.C.*

Orlando, Florida  
August 20, 2021

EXHIBIT A  
Students in Attendance

<i>School</i>	<i>Month</i>	<i>Attendance from daily attendance records</i>	<i>Attendance from School Age Services Attendance and Revenue Report for 2019-2020</i>	<i>Difference</i>
<b>Bay Meadows Elementary</b>				
	August 2019	501	627	(126)
	November 2019	420	425	(5)
	February 2020	543	556	(13)
<b>Citrus Elementary</b>				
	August 2019	237	209	28
	November 2019	283	290	(7)
	February 2020	404	411	(7)
<b>Dillard Street Elementary</b>				
	August 2019	192	195	(3)
	November 2019	155	191	(36)
	February 2020	291	263	28
<b>Eagle's Nest Elementary</b>				
	August 2019	108	107	1
	November 2019	151	170	(19)
	February 2020	154	169	(15)
<b>Frangus Elementary</b>				
	August 2019	249	252	(3)
	November 2019	167	175	(8)
	February 2020	210	213	(3)
<b>Hiawassee Elementary</b>				
	August 2019	52	51	1
	November 2019	89	94	(5)
	February 2020	114	113	1
<b>Hidden Oaks Elementary</b>				
	August 2019	152	149	3
	November 2019	186	183	3
	February 2020	239	249	(10)
<b>Ivey Lane Elementary (Grant)</b>				
	August 2019	265	254	11
	November 2019	288	276	12
	February 2020	376	364	12

EXHIBIT A  
Students in Attendance

<i>School</i>	<i>Month</i>	<i>Attendance from daily attendance records</i>	<i>Attendance from School Age Services Attendance and Revenue Report for 2019-2020</i>	<i>Difference</i>
<b>Keene's Crossing Elementary</b>				
	August 2019	497	507	(10)
	November 2019	527	531	(4)
	February 2020	708	714	(6)
<b>Lake Gem Elementary</b>				
	August 2019	357	358	(1)
	November 2019	179	180	(1)
	February 2020	230	230	-
<b>Lake Weston Elementary (Grant)</b>				
	August 2019	301	283	18
	November 2019	276	247	29
	February 2020	355	326	29
<b>Lovell Elementary</b>				
	August 2019	162	166	(4)
	November 2019	126	131	(5)
	February 2020	153	154	(1)
<b>Oak Hill Elementary</b>				
	August 2019	32	27	5
	November 2019	51	48	3
	February 2020	67	71	(4)
<b>Oak Hill Elementary (Grant)</b>				
	August 2019	340	315	25
	November 2019	347	320	27
	February 2020	437	415	22
<b>Ocoee Elementary</b>				
	August 2019	208	216	(8)
	November 2019	272	277	(5)
	February 2020	314	321	(7)

EXHIBIT A  
Students in Attendance

<i>School</i>	<i>Month</i>	<i>Attendance from daily attendance records</i>	<i>Attendance from School Age Services Attendance and Revenue Report for 2019-2020</i>	<i>Difference</i>
<b>Orlo Vista Elementary</b>				
	August 2019	42	42	-
	November 2019	51	51	-
	February 2020	-	63	(63)
<b>Ridgewood Park Elementary</b>				
	August 2019	138	147	(9)
	November 2019	78	78	-
	February 2020	96	96	-
<b>Spring Lake Elementary</b>				
	August 2019	118	120	(2)
	November 2019	80	79	1
	February 2020	93	93	-
<b>Thornebrooke Elementary</b>				
	August 2019	318	299	19
	November 2019	291	288	3
	February 2020	354	356	(2)
<b>Waterbridge Elementary</b>				
	August 2019	493	504	(11)
	November 2019	523	522	1
	February 2020	688	688	-
<b>West Oaks Elementary</b>				
	August 2019	36	36	-
	November 2019	51	54	(3)
	February 2020	112	84	28
<b>West Oaks Elementary (Grant)</b>				
	August 2019	465	444	21
	November 2019	405	386	19
	February 2020	508	486	22
<b>Windermere Elementary</b>				
	August 2019	237	204	33
	November 2019	295	299	(4)
	February 2020	391	392	(1)



EXHIBIT B  
Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Discount received</i>	<i>Reason for difference according to ASP</i>
<b>Citrus Elementary</b>			
	Sample #22	50%	This student received a scholarship.
	Sample #23	50%	This student received a scholarship.
	Sample #30	50%	This student received a scholarship.
<b>Dillard Street Elementary</b>			
	Sample #42	50%	This student received a scholarship.
<b>Eagle's Nest Elementary</b>			
	Sample #53	50%	This student received a scholarship.
	Sample #56	50%	This student received a scholarship.
<b>Frangus Elementary</b>			
	Sample #67	50%	This student received a discount for having a parent who is a teacher at that school.
	Sample #70	50%	This student received a scholarship.
	Sample #71	50%	This student received a scholarship
<b>Hiawassee Elementary</b>			
	Sample #80	50%	This student received a discount for having a parent who is a teacher at that school.
	Sample #87	50%	This student received a discount for having a parent who is a teacher at that school.
<b>Hidden Oaks Elementary</b>			
	Sample #95	50%	This student received a discount for having a parent who is a teacher at that school.
	Sample #104	50%	This student received a scholarship.
<b>Lake Gem Elementary</b>			
	Sample #142	50%	This student received a scholarship.
	Sample #145	50%	This student received a scholarship.
<b>Lovell Elementary</b>			
	Sample #177	50%	This student received a scholarship.
<b>Ocoee Elementary</b>			
	Sample #201	50%	This student received a discount for having a parent who is a teacher at that school.
<b>Orlo Vista Elementary</b>			
	Sample #219	50%	This student received a scholarship.
	Sample #221	50%	This student received a scholarship.
	Sample #222	50%	This student received a scholarship.
	Sample #225	50%	This student received a scholarship.

EXHIBIT B  
Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Discount received</i>	<i>Reason for difference according to ASP</i>
<b>Ridgewood Park Elementary</b>			
	Sample #246	50%	This student received a scholarship.
	Sample #247	50%	This student received a scholarship.
	Sample #248	50%	This student received a scholarship.
	Sample #249	50%	This student received a scholarship.
	Sample #251	50%	This student received a scholarship.
	Sample #252	50%	This student received a scholarship.
	Sample #253	50%	This student received a scholarship.
	Sample #254	50%	This student received a scholarship.
	Sample #255	50%	This student received a scholarship.
<b>Spring Lake Elementary</b>			
	Sample #292	50%	This student received a scholarship.
	Sample #296	50%	This student received a scholarship.
	Sample #298	50%	This student received a scholarship.
	Sample #299	50%	This student received a scholarship.
	Sample #300	50%	This student received a scholarship.
<b>Windermere Elementary</b>			
	Sample #392	50%	This student received a discount for having a parent who is a teacher at that school.

EXHIBIT C  
Comparison of Cash Receipts from July 2019 through June 2020

<i>School</i>	<i>Total cash receipts from cash receipts report</i>	<i>Total gross revenue from School Age Service Attendance and Revenue Report for 2019-2020</i>	<i>Difference</i>
Bay Meadows Elementary	\$ 153,878.00	\$ 157,430.00	\$ (3,552.00)
Citrus Elementary	\$ 94,838.50	\$ 108,444.00	\$ (13,605.50)
Dillard Street Elementary	\$ 69,797.00	\$ 74,286.00	\$ (4,489.00)
Eagle's Nest Elementary	\$ 48,264.00	\$ 49,278.00	\$ (1,014.00)
Frangus Elementary	\$ 56,304.00	\$ 56,735.00	\$ (431.00)
Hiawassee Elementary	\$ 23,740.01	\$ 23,855.01	\$ (115.00)
Hidden Oaks Elementary	\$ 64,367.00	\$ 64,139.00	\$ 228.00
Keene's Crossing Elementary	\$ 183,228.00	\$ 219,575.01	\$ (36,347.01)
Lake Gem Elementary	\$ 46,872.01	\$ 48,356.01	\$ (1,484.00)
Lovell Elementary	\$ 39,992.00	\$ 39,344.00	\$ 648.00
Oak Hill Elementary	\$ 10,766.00	\$ 10,120.00	\$ 646.00
Ocoee Elementary	\$ 84,613.00	\$ 86,297.00	\$ (1,684.00)
Orlo Vista Elementary	\$ 12,739.00	\$ 12,486.00	\$ 253.00
Ridgewood Park Elementary	\$ 17,399.00	\$ 19,287.00	\$ (1,888.00)
Spring Lake Elementary	\$ 22,640.00	\$ 20,912.00	\$ 1,728.00
Thornebrooke Elementary	\$ 100,438.00	\$ 109,203.00	\$ (8,765.00)
Waterbridge Elementary	\$ 186,575.00	\$ 182,331.00	\$ 4,244.00
West Oaks Elementary	\$ 7,790.00	\$ 8,740.00	\$ (950.00)
Whispering Oak Elementary	\$ 22,289.00	\$ 21,582.50	\$ 706.50
Windermere Elementary	\$ 97,589.09	\$ 103,864.09	\$ (6,275.00)
	<b>\$ 1,344,118.61</b>	<b>\$ 1,416,264.62</b>	<b>\$ (72,146.01)</b>

EXHIBIT D  
Comparison of Receipts from Cash Receipts Report to Bank Statements

<i>Month</i>	<i>Total checks and money order receipts from cash receipts report</i>	<i>Total online payments, auto debits, and credit card receipts from cash receipts report</i>	<i>Total receipts from cash receipts report</i>	<i>Total deposits from bank statements</i>	<i>Difference</i>
August 2019	\$ 182,830.01	\$ 24,885.12	\$ 207,715.13	\$ 184,299.13	\$ (23,416.00)
November 2019	\$ 129,189.91	\$ 62,348.00	\$ 191,537.91	\$ 187,328.00	\$ (4,209.91)
February 2020	\$ 109,747.00	\$ 71,995.09	\$ 181,742.09	\$ 152,709.09	\$ (29,033.00)

NOTE 1: As noted in the report, in August 2019, online payments, auto debits, and credit card payments were deposited into a corporate bank account. These amounts could not be traced to bank statements since those bank statements were not provided.

Management of ASP would like to note that the differences between the receipts on the cash receipts report and the bank statements is due to timing differences of when credit card payments settle and when the receipts are recorded in the cash receipts report. In addition, there are schools that record tuition in the month the service is provided and not in the month the funds are received, which results in additional timing differences.

EXHIBIT E  
 Calculation of Funds Earned by OCPS and Remit Amounts Reported to OCPS  
 from July 2019 through June 2020

Schools with collections from individuals

<i>School</i>	<i>Total cash receipts from cash receipts report</i>	<i>Funds earned by OCPS (13% of cash receipts from cash receipts report)</i>	<i>Total remit amount from School Age Services Attendance and Revenue Report for 2019-2020</i>
Bay Meadows Elementary	\$ 153,878.00	\$ 20,004.14	\$ 20,465.90
Citrus Elementary	\$ 94,838.50	\$ 12,329.01	\$ 14,097.72
Dillard Street Elementary	\$ 69,797.00	\$ 9,073.61	\$ 9,657.18
Eagle's Nest Elementary	\$ 48,264.00	\$ 6,274.32	\$ 6,406.14
Frangus Elementary	\$ 56,304.00	\$ 7,319.52	\$ 7,375.55
Hiawassee Elementary	\$ 23,740.01	\$ 3,086.20	\$ 3,101.15
Hidden Oaks Elementary	\$ 64,367.00	\$ 8,367.71	\$ 8,338.07
Keene's Crossing Elementary	\$ 183,228.00	\$ 23,819.64	\$ 28,544.75
Lake Gem Elementary	\$ 46,872.01	\$ 6,093.36	\$ 6,286.28
Lovell Elementary	\$ 39,992.00	\$ 5,198.96	\$ 5,114.72
Oak Hill Elementary	\$ 10,766.00	\$ 1,399.58	\$ 1,315.60
Ocoee Elementary	\$ 84,613.00	\$ 10,999.69	\$ 11,218.61
Orlo Vista Elementary	\$ 12,739.00	\$ 1,656.07	\$ 1,623.18
Ridgewood Park Elementary	\$ 17,399.00	\$ 2,261.87	\$ 2,507.31
Spring Lake Elementary	\$ 22,640.00	\$ 2,943.20	\$ 2,718.56
Thornebrooke Elementary	\$ 100,438.00	\$ 13,056.94	\$ 14,196.39
Waterbridge Elementary	\$ 186,575.00	\$ 24,254.75	\$ 23,703.03
West Oaks Elementary	\$ 7,790.00	\$ 1,012.70	\$ 1,136.20
Whispering Oak Elementary	\$ 22,289.00	\$ 2,897.57	\$ 2,805.73
Windermere Elementary	\$ 97,589.09	\$ 12,686.58	\$ 13,502.33
	<b>\$ 1,344,118.61</b>	<b>\$ 174,735.42</b>	<b>\$ 184,114.40</b>

EXHIBIT E  
 Calculation of Funds Earned by OCPS and Remit Amounts Reported to OCPS  
 from July 2019 through June 2020

Schools under grant programs

<i>School (with grant program)</i>	<i>Approved tuition rate X estimated students in attendance for the year (see NOTE 2)</i>	<i>Funds earned by OCPS (3% of approved tuition rate X students in attendance for the year)</i>	<i>Total remit amount from School Age Services Attendance and Revenue Report for 2019-2020</i>
Ivey Lane Elementary (Grant)	\$ 124,992.00	\$ 3,749.76	\$ 2,651.40
Lake Weston Elementary (Grant)	\$ 124,992.00	\$ 3,749.76	\$ 2,530.44
Oak Hill Elementary (Grant)	\$ 138,096.00	\$ 4,142.88	\$ 3,514.32
West Oaks Elementary (Grant)	\$ 176,400.00	\$ 5,292.00	\$ 4,339.80
	<b>\$ 564,480.00</b>	<b>\$ 16,934.40</b>	<b>\$ 13,035.96</b>

NOTE 2: The attendance information provided for grant schools only included the number of unique students attending on an annual basis. This number of students was then multiplied by the number of weeks that the program was operating for the year to calculate the total students in attendance for each month.