



**Step Up For Students**

**Agreed Upon  
Procedures For  
Schools  
2024-2025**





# Step Up For Students

## Agenda

- What are the Agreed Upon Procedures?
- Who must complete them?
- Why is it necessary?
- Contracting a CPA/Firm
- What information is needed?
- Exceptions and what additional is needed
- Resources
- Contact Us



## Agreed Upon Procedures

# What are the Agreed Upon Procedures?

- **Agreed Upon Procedures is an attest engagement to measure financial accountability. This requirement was passed by the Florida Legislature in Spring 2010.**
- **The AUP Program was created by the Scholarship Funding Organizations (SFO), CPAs, and schools to meet this requirement.**
- **New guidelines and procedures are developed every two years in conjunction with:**
  - **Florida Board of Accountancy**
  - **AAA Scholarship Foundation**
- **The AUP Procedures are reviewed and approved by Florida Association of Academic Non-public Schools (FAANS) member groups and the Department of Education (DOE).**
- **The next change to procedures will occur with the 2026-2027 school year.**



# Agreed Upon Procedures

## Who must complete this?

Private schools receiving \$250,000 or more in **combined** funds for the Florida Tax Credit (FTC is now inclusive of the Hope Scholarship), Family Empowerment- Education Opportunities (FES-E0), and Family Empowerment – Unique Abilities (FES-UA) programs from Step Up For Students (SUFS) and AAA Scholarship Foundation during 2024-25 school year must submit a financial report no later than **September 15, 2025**.

Schools must hire an independent currently licensed, Certified Public Accountant **with a firm licensed to perform attestations in the state** to complete this financial report. Licenses and peer reviews will be verified by the SFO prior to accepting the report. Please complete the School Financial Requirement Agreement (SFRA) when it is sent to you so we may verify your CPA's information and notify you if there is a problem.

The Agreed-Upon Procedures (AUP) consists of defined procedures that will guide the CPA as they complete the report on behalf of the private school.

The 2024-2025 AUP instructions, examples, reference materials and samples can be found at our website located at:

<https://www.stepupforstudents.org/for-schools-providers/agreed-upon-procedures/>



## Agreed Upon Procedures

### Why is this necessary?

**It is required by Florida Statute (1002.421(1)(q)).**

**Financial accountability is essential for program growth.**

**Provides proof that scholarship funds are safeguarded and spent on education-related expenditures.**

**Increase in fundraising cap, appropriation and individual scholarship amount.**

**Currently, there are 3,200 schools receiving over \$2.5 billion dollars in combined scholarship funds from the FTC, FES-EO, FES-UA scholarship programs for the 2024-25 school year.**

**Approximately 1800 of these schools will be required to submit an Agreed Upon Procedures report this year.**



# Agreed Upon Procedures

## Contracting a CPA

**All CPAs contracted to perform these AUP procedures must be a currently licensed, Certified Public Accountant with a firm licensed to perform attest engagements in the state. Florida Statute 473.302(7), 473.302(8)(a)**

**The AICPA standards require The CPA firm to BE registered for periodic Peer reviews. Verify your selected CPA has a current peer review to meet these standards.**

**We are required to validate the CPA and firm's credentials. If the CPA's credentials are insufficient to meet these requirements, we cannot accept a report from them on behalf of your school. You will be required to hire another qualified CPA to re-perform these AUP procedures. Always confirm that the CPA has a firm license.**



# Agreed Upon Procedures

## What information is needed?

### Six Sections:

- I. School Eligibility
- II. Accounting System
- III. Financial Controls
- IV. Process for Deposit and Classification of Scholarship Funds
- V. Education-Related Expenses
- VI. Additional Procedures: Tuition, Operating Term, Attendance





## Agreed Upon Procedures

# Section I – School Eligibility

Locate and provide the CPA a copy of the DOE compliance letters that cover the 2024-2025 school year and reflect your school's compliance status with the programs.

Schools can log into the Florida Department of Education website to locate and print out their compliance information.

10/25/24, 9:18 AM	floridaschoolchoice.org/PrivateSchool/school_info.asp		
2018-2019	Full Renewal	2/20/2018	Yes

10/25/24, 9:18 AM	floridaschoolchoice.org/PrivateSchool/school_info.asp
Health Inspection Date:	2/2/2024
VECHS Number:	E13040349

10/25/24, 9:18 AM

floridaschoolchoice.org/PrivateSchool/school\_info.asp

[Return to Normal View](#)

### Office of Independent Education & Parental Choice

#### School Information

This page contains information about Any School Inc..

#### General Information

School Name:	Any School Inc.
School Code:	XXXX Issued 03/31/2010
District:	Any County
Date Opened:	----
School Status:	Active
Display in Directory:	Yes
Address (line 1):	123 Any Street
Address (line 2):	Suite 100
City/State/Zip:	Any City, FL 3XXXX
Mailing Address (line 1):	123 Any Street
Mailing Address (line 2):	Suite 100
City/State/Zip:	Any City, FL 3XXXX
Email:	Director1@gmail.com
Director:	Mr/Ms Director
Owner:	John/Jane Doe
Denomination:	N/A
Military:	N/A
Religious:	N/A
Student Type:	
School Program:	
Grades Served:	K-12
Non-Profit:	
Lunch Program:	
Total Enrollment:	
Surety Bond/ Letter of Credit Amount:	
Document Fiscal Soundness through:	N/A
Radon Test Date 1:	01/01/2019
Radon Test Date 2:	
Fire Inspection Date:	01/01/2024

3/3

2/3

#### State Board of Education

Ben Gibson, Chair  
Ryan Perry, Vice Chair  
Monesia Brown  
Esther Byrd  
Grazie Pozo Christie  
Kelly Garcia  
MarLynn Magar  
Ryan Petty



Manny Diaz, Jr.  
Commissioner of Education

E-MAILED

DATE XX/XX/XXXX

ANY ACADEMY XXXX (DOE CODE)

1000 ANY STREET  
ANY TOWN, FL 3XXXX

RE: ANY ACADEMY XXXX (DOE CODE)

Dear Private School Administrator:

The Office of Independent Education and Parental Choice has received your compliance paperwork for the 2024-2025 school year.

The documentation has been reviewed, and the paperwork attests to the fact that you are maintaining compliance with the requirements governing the state K-12 scholarship programs and s. 1002.42, Florida Statutes, related to private schools.

Your cooperation is greatly appreciated, and we look forward to working with you as we strive to increase the quantity and improve the quality of educational options for Florida's students.

Sincerely,

Adam Emerson  
Executive Director  
Office of Independent Education and Parental Choice



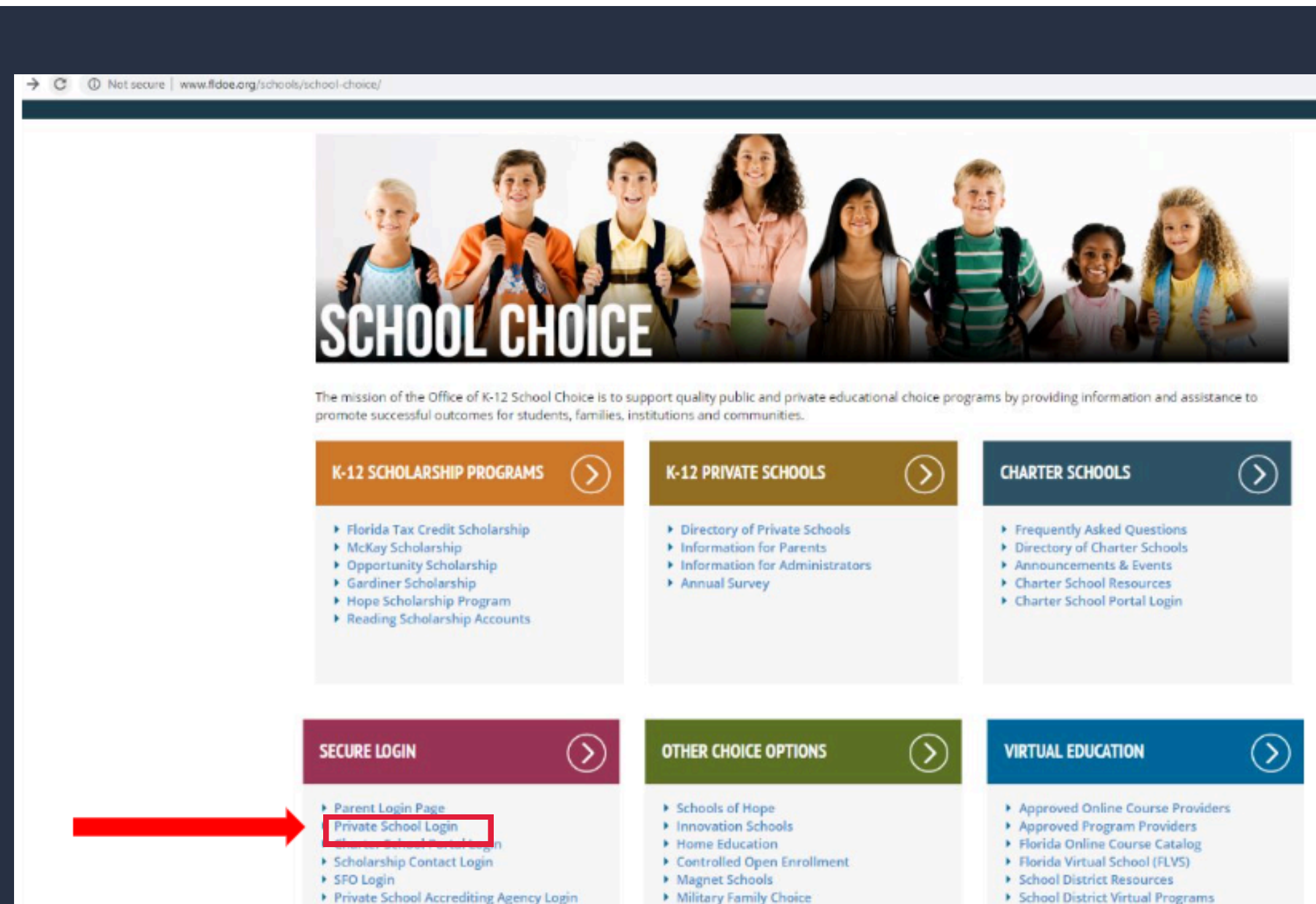


# Agreed Upon Procedures

## Accessing Compliance Status on DOE Website

Navigate to

<https://www.fl DOE.org/schools/school-choice/>  
then select “Private School Login” in the box below.

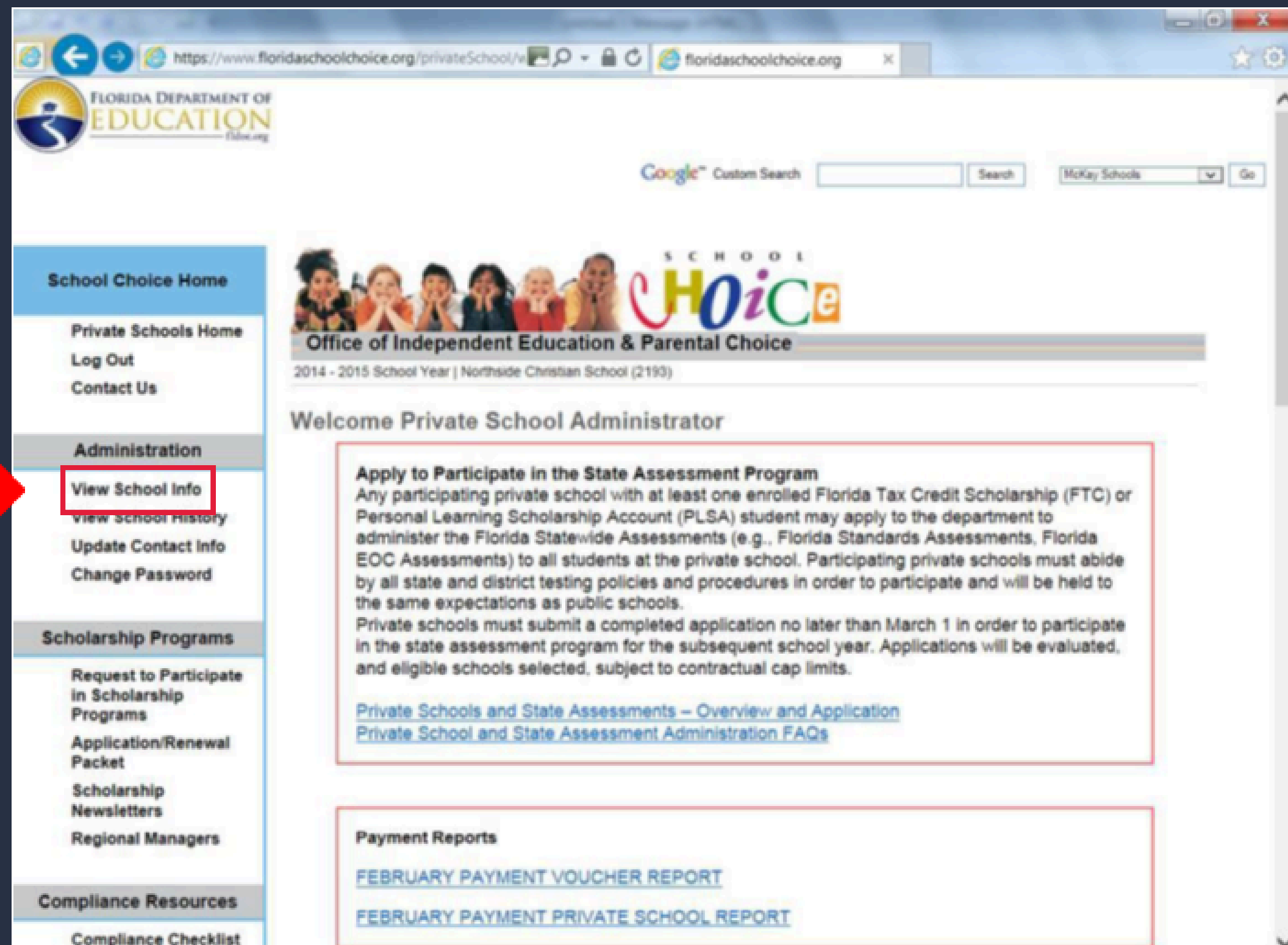




## Agreed Upon Procedures

## Accessing Compliance Status on DOE Website

Select “**View School Info**” under the **Administration** section

A screenshot of a web browser displaying the Florida Department of Education's Private School Administrator portal. The browser's address bar shows the URL 'https://www.floridaschoolchoice.org/privateSchool/'. The page header includes the Florida Department of Education logo and a Google Custom Search bar. The main content area is titled 'Welcome Private School Administrator' and features a large red-bordered box with information about the 'Apply to Participate in the State Assessment Program'. A red arrow points from the text 'Select “View School Info” under the Administration section’ to the 'View School Info' link in the left-hand navigation menu. The navigation menu is divided into sections: 'School Choice Home' (Private Schools Home, Log Out, Contact Us), 'Administration' (View School Info, View School History, Update Contact Info, Change Password), 'Scholarship Programs' (Request to Participate in Scholarship Programs, Application/Renewal Packet, Scholarship Newsletters, Regional Managers), and 'Compliance Resources' (Compliance Checklist). The 'View School Info' link is highlighted with a red box and a red arrow pointing to it from the left. The main content area also has a red-bordered box containing text about the state assessment program and links to 'Private Schools and State Assessments – Overview and Application' and 'Private School and State Assessment Administration FAQs'. Below this, there is a section for 'Payment Reports' with links to 'FEBRUARY PAYMENT VOUCHER REPORT' and 'FEBRUARY PAYMENT PRIVATE SCHOOL REPORT'.




# Agreed Upon Procedures

## Accessing Compliance Status on DOE Website

Login using your unique 4-digit code and password

← → ↻ [https://www.floridaschoolchoice.org/login/login\\_private\\_school.asp](https://www.floridaschoolchoice.org/login/login_private_school.asp)



FLORIDA DEPARTMENT OF  
**EDUCATION**  
fldoe.org

**FLORIDA SCHOOL CHOICE**  
**OFFICE OF INDEPENDENT EDUCATION & PARENTAL CHOICE**

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**School Choice Home**

- Contact Us
- Fast Facts
- Parent Resources

**Secured Login**

- Parent Login
- Private School Login
- Charter School Portal Login
- District McKay Contact Login
- SFO Login
- Private School Accrediting Agency Login
- Administrator Login

2018 - 2019 School Year

### School Choice Private School Login

This page is for **PRIVATE SCHOOLS** that have been issued a **SCHOOL CODE** and **PASSWORD**.

— Login —

4 Digit School Code:  Password:

[HELP](#)

If you have a school code, but have forgotten your password, click here: [FORGOT PASSWORD](#)

If you still experience difficulty logging in, call the  
Office of Independent Education and Parental Choice at 1-800-447-1636.

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[DOE Home](#) | [Commissioner](#) | [Board of Education](#) | [Contact Us](#) | [DOE Paperless](#) | [Open Government](#)

For questions & comments regarding education issues: [Commissioner@fldoe.org](mailto:Commissioner@fldoe.org)  
[Accessibility](#) | [Copyright Florida Department of Education ©2015](#) | [Privacy Statement](#) | [Public Records](#)



# Agreed Upon Procedures

## Accessing Compliance Status on DOE Website

- Be sure to print the entire history of the private school compliance to validate compliance for the 2024-2025 school year.
- School compliance must show approved for the program(s) the procedures are being applied to.

A screenshot of a web browser window displaying the Florida School Choice website. The address bar shows the URL 'https://www.floridaschoolchoice.org/PrivateSchool/S'. The page content includes a 'Compliant On:' date of '11/21/2014' and 'Pending Revisions:' set to '0'. Below this is a section titled 'Renewal' containing a table with four columns: 'Renewal Date', 'Renewal', 'Copy Received', and 'Compliant?'. The table lists renewal history from 2003-2004 to 2015-2016, with most entries marked as 'Yes' for compliance.

Renewal Date	Renewal	Copy Received	Compliant?
2015-2016	Standard Renewal Two	11/17/2014	Yes
2014-2015	Standard Renewal One	11/8/2013	Yes
2013-2014	Full Renewal	11/9/2012	Yes
2012-2013	Standard Renewal Two	11/7/2011	Yes
2011-2012	Standard Renewal One	11/4/2010	Yes
2010-2011	Full Renewal	11/12/2009	Yes
2009-2010	Standard Renewal Two	11/24/2008	Yes
2008-2009	Standard Renewal One	11/7/2007	Yes
2007-2008	Full Renewal	3/2/2007	Yes
2006-2007	Standard Renewal Two	4/12/2006	Yes
2005-2006	None on file.	1/13/2006	Yes
2004-2005	None on file.	--	No
2003-2004	None on file.	9/16/2003	No





# Agreed Upon Procedures

## Section II – Accounting System

- Provide the CPA the name of the software or systems used to maintain the school financial records.
- The accounting software should allow the school to record financial transactions conducted by the school including deposits and disbursements in a complete and self-balancing accounting system.
- It should generate a trial balance, financial statements and student account statements and other subledger reports, such as AP, AR, fixed assets, etc.
- If a separate non-self-balancing system for student account statements is used, it must be regularly reconciled to the general ledger.



# Agreed Upon Procedures



## Section III – Bank Balances

All banks holding scholarship funds should be held at a federally insured depository institution, FDIC or NCUA.

**The average daily funds should not exceed the insured limit of \$250,000 during any month.**

If the FDIC limit is exceeded, the school can review the bank annually by using a reputable ratings provider which may include, but is not limited to, Standard and Poor's, Moody's, Bauer Financial, Fitch, or others to review the bank's rating. The bank's rating must be within the top two ratings of the rating provider's scale to be acceptable.

★ The school should print out the rating once a year and have the administration date and initial it. The CPA must include a copy of this with their report.

The CPA will request three months bank statements, the fiscal year-end bank statement (June 30, 2023) and the two other months as requested by the CPA. (If average daily funds have exceeded the \$250,000 during the months or if funds are not in a FDIC bank account, provide documentation of an annual review of the bank's ratings.)

If a FDIC/NCUA bank is not used, or the funds exceeded the limit and no review is performed, this is a Reportable Exception.

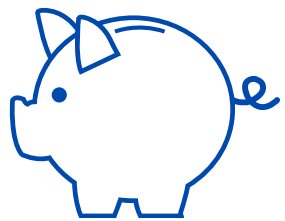


# Agreed Upon Procedures

## Section III – Bank Reconciliations



**Bank statements from all accounts holding scholarship funds should be reconciled within 60 days of each month's end and separately reviewed by administration.**



**Document this by dating and initialing the statements when reconciled and again when the administration reviews them.**



**If this is not done, this is a Material Exception requiring a Corrective Action Plan (CAP) from the school's administration.**





# Agreed Upon Procedures

## Section III – Non-Education Related & Shared Expenses

**Non-School Expenses** - Prepare to identify to the CPA any non-school expenses that are paid from the bank account(s) and how they are tracked separately from education-related expenses. The CPA will sample 5 non-school expenses and indicate whether they are being identified and/or tracked separately.

**Shared Expenses** – If the school has shared expenses with another organization(s) (i.e., affiliated church, day care or another school) prepare to show the CPA these shared expenses are allocated and tracked separately in the general ledger. Provide a list of the shared organizations and expense types shared.

The CPA will ask you to describe the methodology used to allocate the shared expenses.



## Agreed Upon Procedures

# Section III – Internal Controls & Budget

**Internal Controls** – Provide the CPA with the school's written policies or explain the standard practices used to establish proper financial controls including segregation of duties and policies for how the practices are being followed consistently in handling:

- Cash Receipts, Capital Expenditures (fixed assets like buildings, furniture, computers, printers, etc.)
- Payroll- including time and attendance, calculations and pay rate and deductions changes
- Operating Expenditures, etc.

**Annual Budget** – An annual budget should be created and approved **prior to July 1st each year**. The budget must be reviewed actual to projected at least twice during the school year.

Provide the CPA with the annual budget and the portion of the meeting minutes or other documentation showing where the budget was approved **PRIOR** to July 1st and reviewed by the board or administration at least twice during the year.

If the school does not have a governing board, then a budget should be established, dated and with documented reviews at least twice during the year by the owner(s) or operators.



# Agreed Upon Procedures

All funds received from Step Up and AAA for these scholarships, along with the total student counts, should be combined and totaled for each program.

Remittance Advice/Transmittals are issued with each ACH payment. The school should retain all of these throughout the year. The CPA will request these to complete these procedures and to pull their samples from.

## SECTION IV. Adequate Process for Deposit and Classification of Scholarship Funds:

### A. Total Scholarship Students

Document the total number of students participating in each of the Scholarship programs and the total tuition and fees received for each of the Scholarships as posted in the student account.

Program	Number of Students	Total Amounts
FTC		
FES-EO		
FES-UA		
Total	0	\$ 0.00



# Agreed Upon Procedures

## Section IV – Scholarship Funds Received cont.

**ACH/Electronic Transfer** – Provide the CPA with the Transmittals/Remittance Advise for all ACH/Electronic payments from each program. The CPA will select another sample of 10 students or 5% (whichever is greater) of the total scholarship population that receives electronic ACH payments to determine if:

- Payments were deposited into the school's bank account.
- Funds were posted to the general ledger as tuition, books and fees.
- Funds were posted to the individual student accounts.



# Agreed Upon Procedures

## Section V – Education Related Expenses

The CPA will scan the general ledger to identify and prepare a summary list of the school's total Education-Related Expenses.

Extracurricular activity expenses, such as after school athletics, programs, events, after school care or transportation to and from those events are not considered education-related and cannot be included.

Education Related Expenses	Total Expenses
Salaries & Wages	660,783.00
Rent	195,270.00
Food Program	33,978.00
School Supplies	24,885.00
Insurance	24,073.00
Uniforms	16,922.00
Repair & Maintenance	15,134.00
Books, Materials & Testing	14,172.00
Computer/Internet Charges	12,213.00
Utilities	11,803.00
Totals	1,009,233.00



# Agreed Upon Procedures

## Section V – Education-Related Expenses

- The CPA will base the sample size on the total Education-Related Expenses.
- The sample-size table is provided in the CPA's guidelines. They will request samples from all expense categories equally.
- They will determine if:
  - The expenditures are education-related;
  - Properly authorized in accordance with the school's internal controls;
  - Properly classified in the general ledger;
  - Paid timely and accurately from the school's bank account.

When multiple schools are managed by a single entity or accounting system and the individual school expenses cannot be identified separately in the general ledger, a separate sample for each school will have to be taken based on the total combined Education-Related Expenses.



# Agreed Upon Procedures

**The CPA will confirm  
if the expenses are at  
least equal to the  
dollar value of the  
scholarship funds  
received**

## Current Year - 24-25

If the total scholarship funds received exceed the total education-related expenses, the administration will need to compose a letter stating what the excess funds will be used for and when.

## Previous Year - 23-24

If the school had excess funds from the previous year, provide receipts and/or documentation indicating how and when those funds were spent. If the funds are held for a capital improvement project show the CPA where those funds are maintained and provide details of what and when they will be used.





# Agreed Upon Procedures

## Section VI – Other Procedures

**Total Student Count-** Provide the CPA with the total student population count at the time the procedures are performed. This includes scholarship and non-scholarship students.

**Tuition & Fees-** Provide the CPA with a copy of the 2024-25 tuition and fee schedule



# Agreed Upon Procedures

## Operating Term



Provide the CPA with a copy of the 2024-25 school calendar.

The CPA will confirm school's operating term (school year) is consistent with State Board of Education Rule 6A-1.09512 of at least 170 actual school days and 540 net instructional hours for students in kindergarten, 720 net instructional hours for students in grades 1-3, and 900 net instructional hours for students in grades 4-12.



# Agreed Upon Procedures

## Attendance



### Attendance Policy

**Provide the CPA with the school's attendance policy.**

### Attendance Records Verification

**The CPA will select a sample of 10 students to review the attendance records and determine if they meet the school's attendance policy.**



# Agreed Upon Procedures

## Physical Attendance Verification

**The CPA or representative will physically come to the school and select students to verify their attendance on that day and confirm the attendance records are marked correctly.**

**This must be done during the school year being evaluated.**

**The CPA is required to document the date the unannounced visit takes place.**



# Agreed Upon Procedures

## Exceptions

Exceptions found while performing the AUPs fall into one of two categories depending on the significance of the attributes being tested to the integrity of the program.

### Reportable

- ✓ Exceptions found on procedures that are deemed important but not material to the program.
- ✓ Reportable in the CPAs report
- ✓ Will not be reported to FL DOE unless it reoccurs in 3 consecutive years
- ✓ Will become a Material Exception in the 3<sup>rd</sup> year

### Material

- ✓ Exceptions found on procedures deemed material to the program
- ✓ Reportable in the CPAs report
- ✓ Must be reported to Florida Department of Education (DOE) by SUFS
- ✓ Will require a **Corrective Action Plan (CAP)** from the school



# Agreed Upon Procedures

## Corrective Action Plan (CAP) for Material Exceptions

- Material exceptions found by the CPA must be reported to the Department of Education (DOE).
- Material Exceptions require a Corrective Action Plan (CAP).
- The Corrective Action Plan must be on the school's letterhead and will require the signature of the owner, director or principal.
- The letter should give a synopsis of the material exception(s) and the steps taken to remediate the issue. **(Work with your CPA to confirm the actions taken will be sufficient to remedy the issue)**
- A CAP can be prepared and given to the CPA to include with the report or submitted separately from the school by emailing a copy to [AUP@SUFS.org](mailto:AUP@SUFS.org). **The Agreed Upon Procedure is NOT complete until this is received.**

## School Letterhead

Date XX/XX/XXXX

Step Up For Students

Attn: SUFS AUP Team

RE: School DOE CODE XXXX – Corrective Action Plan

The following corrective action plan has been developed and implemented to correct the following exception noted below:

### Section III.F.1 Budget Verification

A budget will be created and approved prior to July 1<sup>st</sup> each year and reviewed at least twice to compare actual to projected.

### Section VI.E Student Physical Verification

During the course of the current school year, the school will contract with a CPA firm prior to the end of the school year to ensure adequate time for the CPA to perform the physical verification

Sincerely,

\_\_\_\_\_  
School Director / Principal





# Agreed Upon Procedures

September						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**Due Date: September 15, 2025**

**All Agreed Upon Procedures (AUP) reports must be emailed by the CPA to [AUP@SUFS.org](mailto:AUP@SUFS.org).  
(Submissions should include a read receipt if they are wanting confirmation of receipt.)**

- Hardcopy reports will **not** be accepted.
- Copies submitted by the school will **not** be accepted.
- A Corrective Action Plan(CAP) can be attached to the report or emailed from the school to [AUP@SUFS.org](mailto:AUP@SUFS.org).





## Agreed Upon Procedures

**Start preparing now!**

**Avoid the Rush!**

# Get a Head Start



**Things you can do now:**

**Your CPA can start the process now if you supply them with these documents.**

- Pull your school's DOE Compliance letter
- Copy all Bank Statements, Reconciliations, and Bank Ratings
- Copy of the school's Budget and approval documentation.
- Retain all Remittance Advise Transmittals
- Prepare a list of all Scholarship Students
- Prepare a list of Non-Education Related Expenses
- Prepare a list of Employees
- Copy of the P & L for July 1 through December 31
- Copy of the school's Attendance Policy
- Copy of the Tuition & Fees



**Agreed Upon Procedures**

# Resources

**You can scan the QR codes or click the links in the presentation to access the PDF Documents.**



# Agreed Upon Procedures



**FAQ's PDF**  
**Link**

## Bank Ratings

**Section III.A.2.** - If the FDIC limit is exceeded or funds are not held in a FDIC bank, inspect the documentation indicating that the school annually reviews the bank's ratings by a reputable ratings provider. Confirm the rating is in the top two ratings of the scale. Date and initial. Must be included with the report.

*Example:*



5 STARS	Superior (These institutions are recommended by Stars)
4 STARS	Awarded (These institutions are recommended by Stars)
3 STARS	Good
2 STARS	Adequate
1 STAR	Problematic
0 STARS	Not Rated

## Education Related Expenses

**Section V.B.**– Education Related Expenses: An Example of some Education related Expenses

### Examples of Education-Related Expenses

- **Payroll**
  - Salaries for teachers and substitutes
  - Salaries for administration and office staff
  - Salaries for food service personnel
  - Salaries for custodial and maintenance staff
  - Salaries for tutoring, therapy and counseling
- **Payroll benefits and taxes**
  - Payroll taxes
  - Unemployment taxes
  - Workers' compensation
  - Employee health insurance and other benefits
- **Instructional supplies and equipment**
  - Classroom materials and course supplies
  - Testing fees
  - Library books and supplies
  - Technology equipment and software licensing fees

- **Office & Administration**
  - Office supplies
  - Postage
  - Printing and copying
  - Bank fees
  - Licenses and fees
  - Credit card fees
  - Payroll processing fees
  - Background checks
  - Accreditation fees
  - Audit, legal and other professional services
- **Facilities expenses**
  - Rent or mortgage payments.
  - Utilities
  - Property insurance
  - Repairs and maintenance
  - Custodial supplies
  - Security equipment and services
  - Capital improvements
- **Miscellaneous**
  - Graduation expenses
  - Education-related field trips
  - Parent/teacher meeting expenses
  - After school education
  - Standard transportation costs

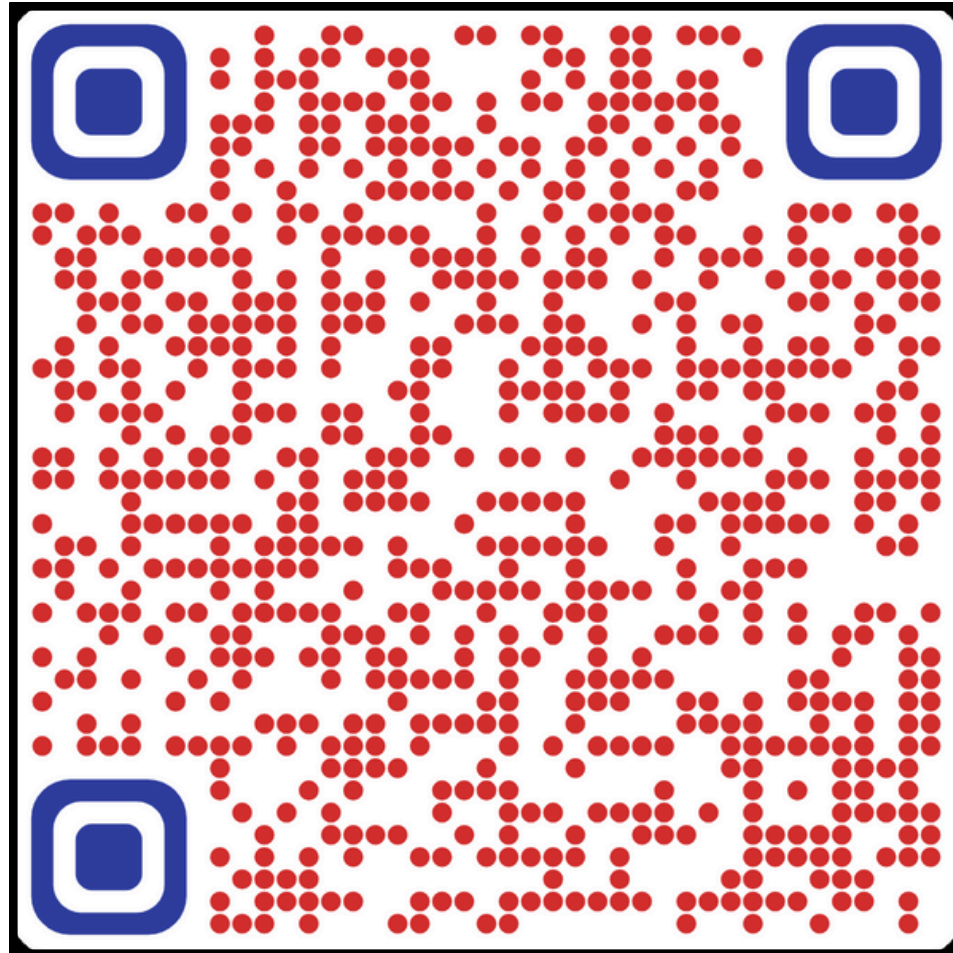
### Non-Education Related Expenses *(including but not limited to)*

- Fundraising expenses and events
- Athletic programs and sporting events
- Senior trip expenses
- Summer camps
- Non-education related school trips
- Transportation costs for extracurricular activities
- School store and logo merchandise
- School sponsored shows and events
- School clubs
- After school care program costs
- Gift cards and promotional material
- Conferences, training, and professional development for **administrative** personnel
- Advertising
- Bad debt expense
- Depreciation
- Amortization





# Agreed Upon Procedures



## School Financial Requirement Agreement 24-25

English (United States) ▼

### 2024-2025 School Financial Requirement Agreement (SFRA)

IMPORTANT! Please read and provide the requested information confirming you are aware of the school's financial requirements as stated in Florida Statute 1002.421.(1)(q) for Agreed Upon Procedures reporting. Completion of this form is a requirement. The CPA firm performing these procedures must be independent of the school's staff, able to produce their firm's current Peer Review, and have currently active licenses for both personal and the firm. No reports will be accepted until they are verified.

\* Required

1. Enter the School DOE Code (Enter one 4-digit code) \*
2. Enter the Name of the School \*
3. Enter the School's Contact Name \*
4. Enter the School's Phone Number \*
5. Enter the Contact Email Address \*
6. What is the CPA's Name? (if known)
7. Who is the CPA firm that will prepare the 24-25 AUP Report? (if known)



# Agreed Upon Procedures



## The Agreed Upon Procedures for 24-25



## The Agreed Upon Procedures for School Year 2024-2025

### SCHOOL FINANCIAL REPORT REQUIREMENT

Florida School Choice Programs

**March 15, 2024**

Fiscal Accountability for Participating Schools  
Guidelines and Procedural Requirements

### Overview

Florida Statute 1002.421(1)(q) requires schools participating in educational scholarship programs established pursuant to Chapter 1002, specifically, the Florida Tax Credit Scholarship, Family Empowerment Scholarship for Educational Options, Family Empowerment Scholarship for Students with Unique Abilities (formerly known as Gardiner and John M. McKay scholarships<sup>1</sup>), and the Hope Scholarship (collectively, the "Scholarships") and receiving more than \$250,000 in funds from the Scholarships awarded during the state fiscal year from July 1 of a calendar year to June 30 of the next calendar year (a "Fiscal Year") to annually file a fiscal accountability report. The fiscal accountability report focuses on the use of the Scholarship funds and the financial procedures and controls in place at the schools.

The participating school must engage with an independent Certified Public Accountant (the "CPA") firm currently licensed to perform attest engagements in Florida to: 1) perform an Agreed-Upon Procedures ("AUPs") engagement in accordance with the standards established by the American Institute of Certified Public Accountants in Statements on Standards for Attestation Engagements (SSAE No. 18 AT-C Section 105 and SSAE No. 19 AT-C Section 215); and 2) prepare an Independent Accountant's Report on Applying Agreed-Upon Procedures (the "AUP Report"). The CPA's staff must comply with the school's policy for screening and managing its visitors.

The school is required to submit an original copy of the AUP Report to the state-approved nonprofit Scholarship Funding Organization ("SFO") that provided it the majority of the Scholarships awarded during that Fiscal Year. The AUP Report is due to the SFO by September 15 following the end of that Fiscal Year.

The SFO must annually report to the Commissioner of Education by October 30 of that year: 1) a school's failure to file the AUP Report; and 2) any Material Exceptions set forth in the AUP Report. Reportable Exceptions set forth in the AUP Report will be reviewed by the SFO, which may provide a recommendation for corrective action to the school. If the same or substantially the same Reportable Exception is reported in three consecutive years, that same or substantially same exception should be reported as a Material Exception by the CPA in the third year and each year thereafter that it remains uncorrected.

The following revised AUPs were developed by eligible SFOs participating in a joint biennial review as required by Florida Statute 1002.395(6)(o)(1)(b) and include input from the accrediting associations that are members of the Florida Association of Academic Nonpublic Schools and the Florida Department of Education.

<sup>1</sup> In the 2021-22 school year, the Gardiner Scholarship Program became part of the Family Empowerment Scholarship Program and was renamed FES-UA. In the 2022-2023 school year all John M. McKay Scholarships for Students with Disabilities also became part of FES-UA and were administered by the SFOs. In 2023-2024 school year, the Hope Scholarship Program became part of Florida Tax Credit.





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## Letter to Commissioner



October 28, 2024

Commissioner Manny Diaz Jr.  
Florida Department of Education, Office of the Commissioner  
Turlington Building, Suite 1514  
325 West Gaines Street  
Tallahassee, FL 32399

Dear Commissioner Diaz:

We hereby submit the initial results of the 2023-2024 financial accountability report review for private schools that participate in the Florida Tax Credit Scholarship for low-income students, the Family Empowerment Scholarship for Educational Options, the Family Empowerment Scholarship–Unique Abilities, and the Hope Scholarship through Step Up For Students.

This financial accountability requirement is described in Florida Statute 1002.421(1)(q) and requires each school receiving more than \$250,000 of scholarship funds in a single year to engage an independent Certified Public Accountant (CPA) to complete a report that focuses on the use of the scholarship funds and the systems, financial procedures and controls in place at the school. The CPA must complete Agreed-Upon Procedures that are filed with the commissioner and submit an accountability report to the Scholarship Funding Organization (SFO) that provides the majority of the school's scholarship funds. The deadline for that submission is September 15th following the end of that Fiscal Year. In turn, the SFO must notify the commissioner by October 30th of that year of a school's failure to submit a report and of any material exceptions reported by a CPA.

For the 2023-2024 school year, Step Up For Students identified 1,696 schools that received more than \$250,000 of scholarship funds. A total of 2,347 private schools throughout the state served 564,103 scholarship students and received funding from Step Up For Students programs. This represents 84 additional schools, or a 3.75% increase when compared to the prior year. We have communicated with these schools through emails, phone calls, and hosted webinars to notify them of their obligations under the law.

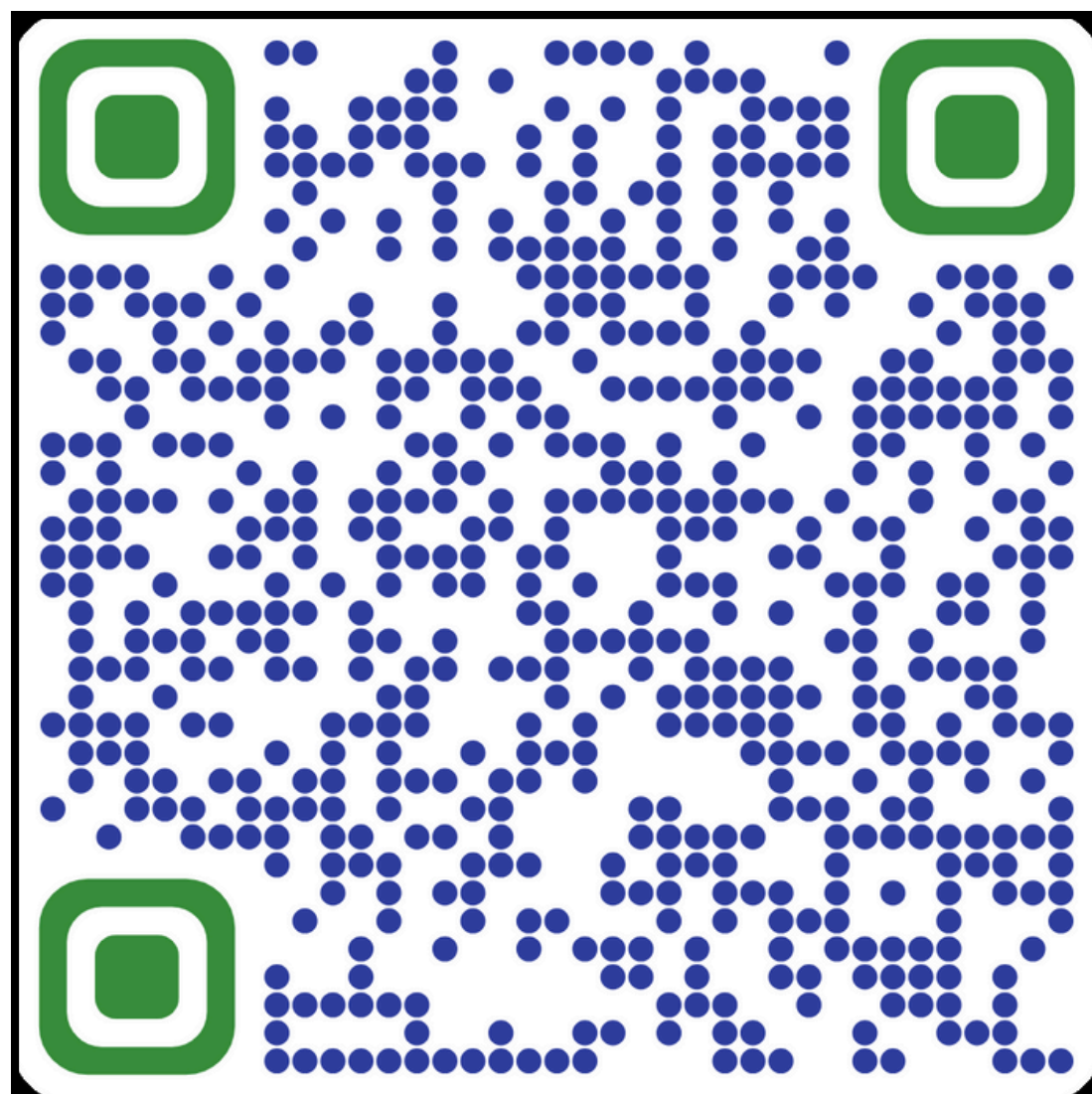
As of this date, we have not received reports from 141 schools. Of the 141 not received, 105 are verified with the CPAs as "in progress" pending additional information from the schools. The schools and CPAs continue to work to complete their reports and satisfy the financial accountability reporting requirement.

[www.StepUpForStudents.org](http://www.StepUpForStudents.org)

1901 Ulmerton Road, Suite 180 • Clearwater, FL 33762  
4655 Salisbury Road, Suite 400 • Jacksonville, FL 32256



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## School Financial Report Requirement Florida School Choice Programs

### SCHOOL FINANCIAL REPORT REQUIREMENT

#### Florida School Choice Programs

March 15, 2024

#### Fiscal Accountability for Participating Schools Guidelines and Procedural Requirements Guide

##### Overview

Florida Statute 1002.421(1)(q) requires schools participating in educational scholarship programs established pursuant to Chapter 1002, specifically, the Florida Tax Credit Scholarship, Family Empowerment Scholarship for Educational Options, Family Empowerment Scholarship for Students with Unique Abilities (formerly known as Gardiner and McKay scholarships<sup>1</sup>), and the Hope Scholarship (collectively, the “Scholarships”) and receiving more than \$250,000 in funds from the Scholarships awarded during the state fiscal year from July 1 of a calendar year to June 30 of the next calendar year (a “Fiscal Year”) to file a fiscal accountability report annually. The fiscal accountability report focuses on the use of the Scholarship funds and the financial procedures and controls in place at the schools.

The participating school must engage with an independent Certified Public Accountant (the “CPA”) firm currently licensed to perform attest engagements in Florida to 1) perform an Agreed-Upon Procedures (“AUPs”) engagement in accordance with the standards established by the American Institute of Certified Public Accountants in Statements on Standards for Attestation Engagements (SSAE No. 21 AT-C Section 105 and SSAE No. 19 AT-C Section 215), and 2) prepare an Independent Accountant’s Report on Applying Agreed-Upon Procedures (the “AUP Report”). The CPA’s staff must comply with the school’s policy for screening and managing its visitors.

The school is required to submit an original copy of the AUP Report to the state-approved nonprofit Scholarship Funding Organization (“SFO”) that provided it the majority of the Scholarship funds awarded during that Fiscal Year. The AUP Report is due to the SFO by September 15 following the end of that Fiscal Year.

The SFO must annually report to the Commissioner of Education by October 30 of that year: 1) a school’s failure to file the AUP Report, and 2) any Material Exceptions set forth in the AUP Report. Reportable Exceptions set forth in the AUP Report will be reviewed by the SFO, which may provide a recommendation for corrective action to the school. If the same or substantially the same Reportable Exception is reported in three consecutive years, that same or substantially same exception should be reported as a Material Exception by the CPA in the third year and each year thereafter that it remains uncorrected.

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<sup>1</sup> In the 2021-22 school year, the Gardiner Scholarship Program became part of the Family Empowerment Scholarship Program and was renamed Family Empowerment Scholarship for Students with Unique Abilities or “FES-UA”. In the 2022-23 school year all John M. McKay Scholarships for Students with Disabilities also became part of FES-UA and were administered by the SFOs.





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## Using the Billing Report to Find Deposits



**Using the Billing Report**



Please use the QR code or the link provided here to view a video on how to use the 'Billing Report' to find deposits.



# Step Up For Students

## Contact Us

Monday-Friday 8:00am-5:00pm EST



Chat with us through [sufs.org](https://sufs.org)



877-735-7837



[Contact Us](#)



[AUP@Stepupforstudents.org](mailto:AUP@Stepupforstudents.org)



# Step Up For Students

**Available at:** [www.StepUpForStudents.org](http://www.StepUpForStudents.org)

- Instructions
- Samples
- Reference Materials
- Webinars
- FAQ's

*Thank  
you*

**Thank you for taking the time to attend this presentation.**