

Wildflower New York Charter School

Audited Financial Statements

In Accordance with *Government Auditing Standards*

June 30, 2023

Wildflower New York Charter School

Audited Financial Statements

June 30, 2023

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Independent Auditor's Report

To the Board of Trustees of
Wildflower New York Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Wildflower New York Charter School (the "School"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School as of June 30, 2023, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

The financial statements of the School as of and for the year ended June 30, 2022, were audited by other auditors whose report dated October 27, 2022, expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects with the audited financial statement from which it was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2023, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Sax CPAs LLP

New York, NY
October 26, 2023

Wildflower New York Charter School

Statement of Financial Position

At June 30, 2023
(With comparative totals at June 30, 2022)

	June 30,	
	2023	2022
ASSETS		
Cash and cash equivalents	\$ 372,139	\$ 14,614
Government grants receivable - per pupil funding	17,010	37,750
Government grants receivable - other	35,235	547,314
Contributions receivable	104,141	108,822
Security deposits	24,241	24,241
Fixed assets, net	107,884	120,065
Restricted cash	75,841	25,042
TOTAL ASSETS	\$ 736,491	\$ 877,848
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	\$ 88,688	\$ 381,210
Government grant advance	1,167	-
Due to The Wildflower Foundation	194,762	294,667
Total liabilities	284,617	675,877
NET ASSETS		
Without donor restrictions	451,874	201,971
TOTAL LIABILITIES AND NET ASSETS	\$ 736,491	\$ 877,848

The attached notes and auditor's report are an integral part of these financial statements.

Wildflower New York Charter School

Statement of Activities

For the Year Ended June 30, 2023
(With comparative totals for the year ended June 30, 2022)

	<u>Total 6/30/23</u>	<u>Total 6/30/22</u>
Without donor restrictions:		
Public support and revenue:		
Public school district revenue:		
Resident student enrollment	\$ 634,977	\$ 354,583
Students with special education services	167,241	77,526
Pre-kindergarten students	<u>226,800</u>	<u>25,200</u>
Total public school district revenue	1,029,018	457,309
New York City rental assistance	190,493	104,460
Employee retention tax credit	76,154	-
Other government grants	311,256	551,609
Contributions	50,727	109,092
Other income	<u>792</u>	<u>42</u>
Total public support and revenue	<u>1,658,440</u>	<u>1,222,512</u>
EXPENSES		
Program services:		
Regular education	566,062	510,720
Special education	233,859	271,534
Pre-kindergarten	<u>399,365</u>	<u>74,333</u>
Total program services	1,199,286	856,587
Supporting services - management and general	<u>209,251</u>	<u>244,373</u>
Total expenses	<u>1,408,537</u>	<u>1,100,960</u>
Change in net assets	249,903	121,552
NET ASSETS, <i>beginning of year</i>	<u>201,971</u>	<u>80,419</u>
NET ASSETS, <i>end of year</i>	<u><u>\$ 451,874</u></u>	<u><u>\$ 201,971</u></u>

The attached notes and auditor's report are an integral part of these financial statements.

Wildflower New York Charter School

Statement of Functional Expenses

For the Year Ended June 30, 2023

(With comparative totals for the year ended June 30, 2022)

	Program Services				Supporting Services		
	Regular Education	Special Education	Pre - Kindergarten	Total Program Services	Management and General	Total Expenses 6/30/23	Total Expenses 6/30/22
Salaries	\$ 267,204	\$ 110,390	\$ 188,512	\$ 566,106	\$ 62,083	\$ 628,189	\$ 386,292
Payroll taxes and employee benefits	55,455	22,911	39,125	117,491	12,885	130,376	76,255
Total personnel costs	322,659	133,301	227,637	683,597	74,968	758,565	462,547
Professional fees	41,397	17,102	29,206	87,705	106,735	194,440	347,795
Curriculum and classroom expenses	84,178	34,777	59,389	178,344	-	178,344	44,900
Occupancy expense	81,026	33,475	57,166	171,667	18,826	190,493	107,532
Office expenses	6,342	2,620	4,476	13,438	1,473	14,911	13,823
Professional development	6,762	2,794	4,771	14,327	-	14,327	85,057
Insurance	5,868	2,424	4,141	12,433	1,363	13,796	12,255
Recruitment and outreach	-	-	-	-	342	342	20,138
Other expenses	-	-	-	-	1,401	1,401	1,419
Depreciation	17,830	7,366	12,579	37,775	4,143	41,918	5,494
Total functional expenses	\$ 566,062	\$ 233,859	\$ 399,365	\$ 1,199,286	\$ 209,251	\$ 1,408,537	\$ 1,100,960

The attached notes and auditor's report are an integral part of these financial statements.

Wildflower New York Charter School

Statement of Cash Flows

For the Year Ended June 30, 2023
(With comparative totals for the year ended June 30, 2022)

	June 30,	
	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 249,903	\$ 121,552
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	41,918	5,494
Changes in assets and liabilities:		
Government grants receivable - per pupil funding	20,740	40,370
Government grants receivable - other	512,079	(74,515)
Contributions receivable	4,681	(108,822)
Security deposits	-	(1,508)
Accounts payable and accrued expenses	(292,522)	228,430
Government grant advance	1,167	-
Due to The Wildflower Foundation	-	29,730
Net cash provided by operating activities	537,966	240,731
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of furniture and equipment	(29,737)	(116,434)
Net cash used for investing activities	(29,737)	(116,434)
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan repayments	(99,905)	(173,457)
Net cash used for investing activities	(99,905)	(173,457)
Net increase/(decrease) in cash, cash equivalents and restricted cash	408,324	(49,160)
Cash, cash equivalents and restricted cash, <i>beginning of year</i>	39,656	88,816
Cash, cash equivalents and restricted cash, <i>end of year</i>	\$ 447,980	\$ 39,656
Cash, cash equivalents and restricted cash:		
Cash and cash equivalents	\$ 372,139	\$ 14,614
Restricted cash	75,841	25,042
Total cash, cash equivalents and restricted cash	\$ 447,980	\$ 39,656
SUPPLEMENTAL CASH FLOW INFORMATION:		
No taxes or interest were paid		

The attached notes and auditor's report are an integral part of these financial statements.

Wildflower New York Charter School

Notes to Financial Statements

June 30, 2023

Note 1 - Organization and Nature of Activities

Wildflower New York Charter School (the "School"), located in the South Bronx, New York, is a nonprofit education corporation chartered by the Board of Trustees of the State University of New York ("SUNY"). The School is currently made up of three small schools, Gloria Alston Children's Learning Center, The Rose School, and Bronx Chrysalis Montessori, which are open for enrollment and can only be entered through a random lottery. The Gloria Alston Children's Learning Center and Bronx Chrysalis Montessori serve Pre-K and Kindergarten students. The Rose School, a lower elementary school, served First, Second, and Third Grade in the 2022-23 academic year. The School completed the 2022-2023 academic year with an average enrollment of approximately 54 students.

The School is a publicly funded, privately managed school, which operates independently of but in partnership with the New York City Department of Education ("NYCDOE"). On January 2, 2019, the School was granted a provisional charter by SUNY that expires and will be eligible for renewal on June 30, 2025.

The School has the following programs:

Regular Education - Instruction provided to students from Kindergarten through 2nd grade.

Special Education - Instruction that is specially designed to meet the unique needs of children with disabilities.

Pre-Kindergarten - Instruction provided to children who are four years of age on or before December 1st of the school year.

The School has been notified by the Internal Revenue Service that it is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. The School has not been designated as a private foundation.

The School is affiliated with The Wildflower Foundation ("TWF"), a Minnesota nonprofit organization, and as such is part of the Wildflower Network, a decentralized network of Montessori schools that share a core set of operating values and design principles but are independent of each other. Wildflower schools are teacher led, student centered, small in scale, diverse by design, and neighborhood nested. TWF supports educators in creating and operating Wildflower schools in their own communities. The School agrees to abide by Wildflower's Network Policies, which are promulgated by TWF, in exchange for the use of trademarks, technical support, and other benefits. TWF does not meet the requirements for consolidation because the School does not exercise control over TWF.

Note 2 - Summary of Significant Accounting Policies

a. Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting, which is the process of recognizing revenue and expenses when earned or incurred rather than received or paid.

Wildflower New York Charter School

Notes to Financial Statements

June 30, 2023

Note 2 - Summary of Significant Accounting Policies – Continued

b. Recently Adopted Accounting Standards

Effective July 1, 2022, the School adopted the Financial Accounting Standards Board's ("FASB") Accounting Standards Update ("ASU") No. 2016-02, *Leases*, which requires lessees to recognize leases on the statement of financial position and disclose key information about leasing arrangements. The School elected transition relief that allows entities, in the period of adoption, to present the current period under FASB's Accounting Standards Codification ("ASC") 842 and the comparative period under FASB ASC 840. It also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial direct costs for existing leases. The School did not have any long-term leases (leases with a term of 12 months or more) at June 30, 2023. The adoption did not result in a significant effect on amounts reported in the statement of activities for the year ended June 30, 2023.

c. Basis of Presentation

The School reports information regarding their financial position and activities according to the following classes of net assets:

- *Net Assets Without Donor Restrictions* - represents those resources for which there are no restrictions by donors as to their use.
- *Net Assets With Donor Restrictions* - represents those resources, the uses of which have been restricted by donors for a specific purpose or the passage of time and/or must remain intact, in perpetuity. The release from restrictions results from the satisfaction of the restricted purposes specified by the donor. The School did not have any net assets with donor restrictions at June 30, 2023 and 2022.

d. Revenue Recognition

The School follows the requirements of FASB ASC 958-605 for recording contributions, which are recognized when a contribution becomes unconditional in nature. Contributions are recorded in the net asset classes referred to above depending on the existence and/or nature of any donor-imposed restriction. When a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions. If donor restricted contributions are satisfied in the same period they were received, they are classified as without donor restrictions.

The School evaluates whether contributions are conditional or unconditional. Contributions are considered to be conditional when both a barrier must be overcome for the School to be entitled to the revenue and a right of return of the asset or right of release from the obligation exists.

The School's public-school district revenue and other government grants are primarily conditional, non-exchange transactions and fall under FASB ASC 958-605. Revenue from these transactions is recognized based on rates established by the School's funding sources and when performance related outcomes are achieved, or qualifying expenditures are incurred as well as other conditions under the agreements are met.

Wildflower New York Charter School

Notes to Financial Statements

June 30, 2023

Note 2 - Summary of Significant Accounting Policies – Continued

e. Cash and Cash Equivalents

Checking and money market accounts with local banks and highly liquid debt instruments purchased with a maturity of three months or less are considered to be cash and cash equivalents for purposes of the accompanying statement of cash flows. Cash maintained in escrow per requirements of the NYCDOE are treated as restricted cash.

f. Concentration of Credit Risk

Financial instruments which potentially subject the School to a concentration of credit risk consist of checking, savings money market accounts, and investment securities which have been placed with financial institutions that management deems to be creditworthy. From time-to-time, cash balances may be in excess of insurance levels. At year end and at various times throughout the year, balances were in excess of insured amounts. The School has not suffered any losses due to bank failure.

g. Fixed Assets

Fixed assets that the School retains title to that exceed a dollar threshold of \$3,000, and which benefit future periods are capitalized at cost or at the fair value at the date of gift, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets as follows:

Computers and equipment - 3 to 5 years
Furniture and fixtures - 7 years

h. Leases

The School determines if an arrangement is or contains a lease at inception. Leases are included in ROU assets and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. The School does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option.

i. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying financial statements. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the School.

Wildflower New York Charter School

Notes to Financial Statements

June 30, 2023

Note 2 - Summary of Significant Accounting Policies – Continued

i. Functional Allocation of Expenses - Continued

Salaries were allocated using time and effort as the basis. The following costs were allocated using the salary allocation as the basis:

- Payroll taxes and employee benefits
- Occupancy expense
- Office expenses
- Insurance
- Depreciation

Certain program expenses have been allocated between Regular Education, Special Education, and Pre-Kindergarten based on student FTE rates. All other expenses have been charged directly to the applicable program or supporting services.

j. Advertising Costs

The cost of advertising is expensed as incurred.

k. Management Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

l. Contingencies

Government contracts are subject to audit by the grantor. Management does not believe that any audits, if they were to occur, would result in material disallowed costs, and has not established any reserves. Any disallowed costs would be recorded in the period notified.

m. Accounting for Uncertainty of Income Taxes

The School does not believe its financial statements include any material, uncertain tax positions. Tax filings for periods ending June 30, 2021, the School's initial filing, and later are subject to examination by applicable taxing authorities.

n. Summarized Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Such information should be read in conjunction with the School's financial statements for the year ended June 30, 2022, from which the summarized comparative financial information was derived.

Wildflower New York Charter School

Notes to Financial Statements

June 30, 2023

Note 3 - Government Grants Receivable – Per Pupil Funding

Activity related to the contract with the NYCDOE can be summarized as follows:

	6/30/23	6/30/22
Beginning grants receivable	\$ 37,750	\$ 78,120
Funding based on allowable FTEs	1,029,018	457,309
Advances received	(1,049,758)	(497,679)
Ending grants receivable	<u>\$ 17,010</u>	<u>\$ 37,750</u>

In addition to per pupil funding, the School was entitled to receive a rent subsidy that is calculated at the lower of 30% of the per pupil amount or actual lease costs as approved by the NYCDOE. The School recognized revenue of \$190,493 and \$104,460 during the years ended June 30, 2023 and 2022, respectively as a subsidy for occupancy expense.

Note 4 - Fixed Assets

Fixed assets consist of the following:

	6/30/23	6/30/22
Computers and equipment	\$ 106,936	\$ 106,936
Furniture and fixtures	50,550	20,813
	157,486	127,749
Less: accumulated depreciation	(49,602)	(7,684)
Total fixed assets, net	<u>\$ 107,884</u>	<u>\$ 120,065</u>

Note 5 - Restricted Cash

An escrow account has been established to meet the requirement of the NYCDOE. The purpose of this account is to ensure sufficient funds are available for an orderly dissolution or transition process in the event of termination of the charter or school closure.

Note 6 - Due to The Wildflower Foundation

As described in Note 1, TWF is a nonprofit entity established to support educators in opening and operating their own Wildflower schools. TWF paid certain start-up costs for the School. These costs were apart from TWF affiliation fees, which are waived for the first five years of operations under the provisional charter period. The cumulative amount due from the School to TWF was \$194,762 and \$294,667 as of June 30, 2023 and 2022, respectively.

Note 7 - Significant Concentrations

The School is dependent upon grants from the NYCDOE to carry out its operations. Approximately 74% and 46% of the School's total public support and revenue was from the NYCDOE for the years ended June 30, 2023 and 2022, respectively.

Wildflower New York Charter School

Notes to Financial Statements

June 30, 2023

Note 8 - Commitments

The School occupies space under a sublease that expired on June 30, 2023. Subsequent to year-end, the School entered into a one-year renewal agreement for this space for the period commencing on July 1, 2023 and ending on June 30, 2024. Future minimum payments under this lease are \$259,000 for the year ending June 30, 2024.

Note 9 - Availability and Liquidity

The School's financial assets available to meet cash needs for general expenditures within one year are as follows:

Cash and cash equivalents	\$ 372,139
Government grants receivable - per pupil funding	17,010
Government grants receivable - other	35,235
Contributions receivable	<u>104,141</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 528,525</u>

There are no external or internal limits imposed on these balances. As part of its liquidity management, the School operates its programs within a board approved budget and relies on grants and contributions to fund its operations and program activities.

Note 10 - Subsequent Events

Subsequent events have been evaluated through October 26, 2023, the date the financial statements were available to be issued. Adjustments and disclosures have been made for all material subsequent events that have occurred.

**Report on Internal Control over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards**

Independent Auditor's Report

To the Board of Trustees of
Wildflower New York Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Wildflower New York Charter School (the "School"), which comprise the statement of financial position as of and for the year ended June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 26, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2023-001.

School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sax CPAs LLP

New York, NY
October 26, 2023

Wildflower New York Charter School

Schedule of Findings and Responses

June 30, 2023

Current Year:

2023-001 - Missing Fingerprint Clearance

Criteria: According to Section 2854(3)(a-2) of the Education Law, the board of trustees of a charter school shall require, for purposes of a criminal history record check, the fingerprinting of all prospective employees as well as consent to a criminal history records search.

Condition: During our audit, we selected a sample of three new employees and noted that the School did not obtain a fingerprint clearance for one of the employees.

Cause: The School did perform the required procedure prior to hiring this employee.

Effect: The School was not in compliance with the requirements for its hiring procedures.

Recommendation: The School should take steps to ensure fingerprint clearances are obtained for all new hires prior to the employees' start date.

Views of Responsible Officials: See corrective action plan attached.

Prior Year:

2022-001 - *This item was resolved.*



Wildflower New York Charter School

Oct. 26th, 2023

Re: Fingerprinting Clearance Status

As part of our new hire process, going forward all newly hired staff will be fingerprinted and receive clearance before they begin work at Wildflower New York Charter School.

Mario Benabe

A handwritten signature in black ink that reads "Mario Benabe".

Teacher Leader