

Response to Audit Findings – Bryan Allen Stevenson School of Excellence
March 12, 2026

Delaware Department of Education
Dover, Delaware

Dear Sec.Martin,

The Bryan Allen Stevenson School of Excellence (BASSE) acknowledges the findings identified in the recent financial audit and appreciates the opportunity to respond.

As noted in the audit, the auditors were unable to obtain sufficient supporting documentation to complete certain audit procedures related to financial statement balances and transactions. Specifically, documentation was not available to substantiate certain receipts, disbursements, payroll, and related financial records during the audit period.

We take these findings seriously and recognize that strong financial systems, documentation, and oversight are essential to responsible stewardship of public resources.

It is important to note that the audit period reviewed BASSE's first year of operations, following the school's opening in September 2024. Like many new charter schools, BASSE faced significant operational challenges during its inaugural year, particularly in establishing administrative systems, staffing key operational roles, and gaining timely access to required state financial platforms.

During the initial operating period, several employees responsible for financial administration did not receive full access to the State of Delaware's financial management systems, including the First State Financial (FSF) platform and related procurement systems, until after key reporting deadlines had passed. These delays created challenges in accessing historical documentation and completing the financial reconciliation processes necessary to fully support audit testing.

While these circumstances help explain the documentation gaps identified in the audit, BASSE acknowledges that the responsibility for establishing strong internal controls ultimately rests with the school's leadership and governing board.

Since the period covered by the audit, BASSE has taken significant steps to strengthen financial governance and operational systems. These corrective actions include:

- Strengthening board-level financial oversight, including enhanced financial reporting and review procedures.
- Implementing improved fiscal controls and documentation standards for receipts, disbursements, payroll, and procurement activities.
- Establishing clearer financial record retention and reconciliation protocols.
- Ensuring staff responsible for finance and operations have appropriate access and training on state financial systems.
- Working with external advisors to support financial management practices and compliance requirements.

These improvements are designed to ensure BASSE maintains documentation sufficient for audit review and that internal systems support transparent and accountable financial management.

BASSE remains deeply committed to serving students, families, and the Georgetown community. We recognize that strong operational systems are foundational to sustaining that mission and are committed to implementing the improvements necessary to ensure the school meets the highest standards of fiscal responsibility and governance.

We appreciate the role of the audit process in strengthening accountability and welcome continued partnership with the Department of Education and state partners to ensure the long-term success of BASSE and the students it serves.

Sincerely,

Bryan Allen Stevenson School of Excellence Board of Directors