



**Office of the Washington State Auditor  
Pat McCarthy**

**March 10, 2022**

**AUDIT MEMORANDUM**

**TO:** Office of Superintendent of Public Instruction

**FROM:** Cheryl Thresher, Audit Manager  
State Auditor's Office

**SUMMARY: APPORTIONMENT AND STAFF MIX TESTING**

We reviewed basic education enrollment, special education enrollment, S-275, and transportation data reported by Summit Public Schools – Sierra as part of our accountability and legal compliance audit for fiscal year 2020. We have described the testing and results for each area as shown below.

**BASIC ENROLLMENT**

2019-2020 School Year – All grades

Number of average annual FTE (AAFTE) Tested	317.92
Number of average annual FTE (AAFTE) Over Reported	126.49
Number of average annual FTE (AAFTE) Under Reported	0.0

**Monthly FTE adjustments by grade**

	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20
9th	47.261	39.579	38.911	38.076	35.905	46.927	47.261	0	0	0
10th	33.901	27.555	27.722	27.388	27.388	27.889	27.889	0	0	0
11th	30.728	26.386	26.386	26.219	23.38	23.881	9.686	0	0	0
12th	34.068	33.734	31.897	31.563	32.899	30.728	30.227	0	0	0
Totals	145.96	127.25	124.92	123.25	119.572	129.43	115.06	0	0	0
Seven Month Avg										126.4906

Cause of errors:

Staff instructing core classes did not have current Washington State Teaching Certificate

**SPECIAL EDUCATION ENROLLMENT**

FY20

Total population	60.44
Number of files reviewed	33



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Errors (over reported state)

2

Identifier	Birthdate	Age	Grade	Months (O,N,D,J,F,M,A,My,Ju)	Total months in error	Resident/ Nonresident	Error Type
18	10/23/03	15	10	N, D	2	Resident	Enrollment

Cause of errors:

- Student was counted for two months after withdrawing from the school.

**TRANSPORTATION**

We performed a limited review of transportation data submitted to OSPI and determined:

**Spring FY19**

Number of basic riders funded	365
Number of basic riders supported	338
Over reported	27

**Fall FY20**

Number of basic riders funded	324
Number of basic riders supported	314
Over reported	10

**Winter FY20**

Number of basic riders funded	279
Number of basic riders supported	302
Under reported	23

Cause of Errors:

- Documentation did not support the claimed ridership due to lack of recorded information on the distribution logs: Student names, card use start and end dates.
- Clerical errors were found between the 1026A report and the number of riders funded.

**S-275 Reporting**

Number of employees reviewed 31

Staff Member	Certificate Number	Issue
Caudle, Alexandria (Robin)	563977H	Reported as certificated FTE, no current cert, was not a classroom teacher



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Kunkle, Kimberly	563352D	Reported as certificated FTE, no current cert, was not a classroom teacher
Mcaloon, Beth	554144F	Reported as certificated FTE, no current cert, was not a classroom teacher
Nicol, Erin	570755R	Reported as certificated FTE, no current cert, was not a classroom teacher
Nienaber, Michael	ZM43481	Reported as certificated FTE, no current cert, was not a classroom teacher
Chesebrough, Elizabeth	550445A	Sub cert reported as secondary teacher
Forrest III, William	ZP59289	Reported as certificated FTE, no current cert
Hess, Joseph	553457C	Sub cert reported as secondary teacher
Leon Lozada, Isaac	567049B	Reported as certificated FTE, no current cert
Lopez, Tianna	ZH94724	Reported as certificated FTE, no current cert
Orbino, Ferdinand	568910D	Reported as certificated FTE, no current cert
Rouse, Alexandra	542239R	Reported as certificated FTE, no current cert
Smith, Ethan	567498A	Reported as certificated FTE, no current cert
Sundaresan, Nandhini	570388R	Reported as certificated FTE, no current cert

Not reported on S275: Additional non-certificated employees that taught classes impacting FTE

Staff Member	Certificate Number	Issue
Brown, Annea	None	taught credit courses, impacts enrollment
McGrath, Kelsey	548321R	taught credit course, impacts enrollment
Portree, Beth	None	taught credit course, impacts enrollment
Silvano, Keoke	None	taught credit course, impacts enrollment

Cause of errors:

- Staff did not have current Washington State Teaching Certificate
- Classified staff reported on S-275 as Certificated
- Clerical errors

### **REPORTING**

The above basic enrollment errors **will be** reported to OSPI as a finding. **Note: all errors in state funding factors (enrollment, staff mix, etc.) will be reported to OSPI via this memorandum for correction/resolution regardless of whether a related audit finding was made.**

cc: Summit Public Schools - Sierra  
OSPI Audit Management and Resolution / Apportionment and Research



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Washington State Charter Schools Commission  
Prepared by MJR