



**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, and S-275 data reported by Summit Public Schools – Olympus 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	177.26
Number of average annual FTE (AAFTE) Over Reported	16.06
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	7.348	7.014	6.847	7.515	7.515	7.348	7.348	0	0	0
10th	3.173	3.507	3.507	3.674	3.507	3.340	3.340	0	0	0
11th	2.839	2.672	2.505	2.505	2.505	2.505	2.505	0	0	0
12th	3.006	2.839	2.839	2.672	2.672	2.672	2.672	0	0	0
Totals	16.366	16.03	15.698	16.366	16.2	15.865	15.865	0	0	0
Seven Month Avg									16.0557	

Cause of errors:

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



Office of the Washington State Auditor
Pat McCarthy

SPECIAL EDUCATION ENROLLMENT

FY20

Total population 39.67
Number of files reviewed 25
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
7	1/19/05	14	9	N	1	Resident	Enrollment
27	*		10	O	1	Resident	Evaluation

* We do not have a birthdate for this student.

Cause of errors:

- Student was counted when they were no longer enrolled in the school.
- Student was counted and had no IEP or evaluation available for audit.

S-275 Reporting

Number of employees reviewed 13

Staff Member	Certificate Number	Issue
Clayton, Hillary	552401B	Reported as Principal, No Admin credentials
Collyer, Danielle	565230J	Reported as certificated FTE, no current cert, was not a classroom teacher
Harmon, Sydney	542350D	SPED teacher reported as secondary teacher, was not a classroom teacher
Nelson, Sr, Christopher	ZD14564	Reported as certificated FTE, no current cert

Cause of errors:

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



Office of the Washington State Auditor
Pat McCarthy

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 - Olympus
OSPI Audit Management and Resolution / Apportionment and Research
Washington State Charter Schools Commission
Prepared by MJR/SAC