



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

April 10, 2023

AUDIT MEMORANDUM

TO: Office of Superintendent of Public Instruction

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

SUMMARY: APPORTIONMENT TESTING

We reviewed basic education enrollment, special education enrollment reported by Summit Public Schools Washington – Sierra as part of our accountability and legal compliance audit for fiscal year 2022. We have described the testing and results for each area as shown below.

BASIC ENROLLMENT

2021-2022 School Year – All grades

Number of average annual FTE (AAFTE) Tested 362.5236
Number of average annual FTE (AAFTE) Over Reported 3.9913
Number of average annual FTE (AAFTE) Under Reported 0.0

Monthly Adjustment FTE over reported (-) or under reported (+) by grade

Grade	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
9th	0	0	0	0	0	0	0	0	0	0	0
10th	-12.859	-12.191	0	0	0	0	0	0	0	0	-25.05
11th	-13.694	-0.835	0	0	0	0	0	0	0	0	-14.529
12th	-0.167	-0.167	0	0	0	0	0	0	0	0	-.334
Totals	-26.72	-13.193	0	0	0	0	0	0	0	0	-39.913

Cause of errors:

- Two individuals were not certificated for at least some of the months enrollment was claimed for their classes.
- Three individuals were mis-reported as certificated on the S-275.
- One individual was certificated but was reported as classified at a different Summit School.

SPECIAL EDUCATION ENROLLMENT
FY22

Total population 60.78
Number of files reviewed 25
Errors (over reported state) 6

Identifier	Birthdate	Age	Grade	Months (O,N,D,J,F, M,A,My,Ju)	Total months in error	Resident/ Nonresident	Error Type	Tier 1 or Other Tier
17	12/28/2006	15	9	O	1	Resident	Evaluation	Tier 1
23	5/20/2005	16	11	N D J F M	5	Resident	IEP	Tier 1

Cause of errors:

- IEPs not completed on time during the audit period.
- Evaluations not completed on time during the audit period.

REPORTING

The above errors will not be reported to OSPI as a finding. **Note: all errors in state funding factors (enrollment, personnel reporting, etc.) will be reported to OSPI via this memorandum for correction/resolution regardless of whether a related audit exception was issued.**

cc: Summit Public Schools Washington – Sierra
OSPI Audit Management and Resolution / Apportionment and Research
Authorizing Agency: Washington State Charter School Commission
Prepared by MJR