



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

**September 13, 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 data reported by Summit Public Schools - Sierra as part of our accountability and legal compliance audit for fiscal year 2021. We have described the testing and results for each area as shown below.

**BASIC ENROLLMENT**

2020-2021 School Year – All grades

Number of average annual FTE (AAFTE) Tested	366.044
Number of average annual FTE (AAFTE) Over Reported	54.158
Number of average annual FTE (AAFTE) Under Reported	0.0

**Monthly FTE adjustments by grade**

Student FTE	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	
9th	26.052	27.054	12.191	12.024	12.024	10.688	10.521	10.187	10.187	10.187	
10th	29.726	28.891	11.857	11.857	11.523	26.553	26.386	10.688	10.688	10.521	
11th	24.716	23.714	22.712	22.879	8.35	9.185	9.185	8.684	8.684	8.684	
12th	20.207	5.177	4.342	4.342	4.342	4.676	4.509	4.509	4.175	18.704	
Totals	100.7	84.836	51.102	51.102	36.239	51.102	50.601	34.068	33.734	48.096	541.581

Teacher	Certificate Number	Explanation
Gore, Ayanna	551139R	Disallowed June 2021
Jones, Ailena	572665H	Disallowed Sept 2020 – Dec 2020
Keener, Robert	574367R	Disallowed Feb 2021 – Mar 2021
Mindel, Kaitlyn	571245J	Disallowed Sept 2020 – Oct 2020
Nielsen, David	571519H	Disallowed Sept 2020 – Oct 2020
Silvano, Frederick Keoke	ZE94713	Disallowed Sept 2020 – Jun 2021
Sundaresan, Nandhini	570388R	Disallowed Sept 2020
Forrest, William J	ZP59289	Disallowed Sept 2020 – June 2021

Note: Memo update highlighted in yellow



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Cause of errors:

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

### **REPORTING**

The above 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  
Washington State Charter Schools Commission  
Prepared by MJR/SHE/SC