



**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 School – Atlas 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 595.4032  
Number of average annual FTE (AAFTE) Over Reported 13.148  
Number of average annual FTE (AAFTE) Under Reported 0.0

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

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
6th	0	0	0	0	0	0	0	0	0	0	
7th	-4.60	-4.40	0	0	0	0	0	0	0	0	
8th	-15.80	-16.20	-16.80	0	-0.20	0	0	0	0	0	
9th	-6.179	-7.181	-7.014	0	-0.501	0	0	0	0	0	
10th	-18.704	-7.181	-7.515	0	-10.688	0	0	0	0	0	
11th	-1.336	-1.336	-1.503	0	-0.334	0	0	0	0	0	
12th	-2.004	-1.002	-1.002	0	0	0	0	0	0	0	
Totals	-48.623	-37.3	-33.834	0	-11.723	0	0	0	0	0	-131.48

**Cause of errors:**

- Five teachers of record were not certificated for at least some of the months enrollment was claimed for their classes
- Two individuals were mis-reported as certificated on the S-275.

**SPECIAL EDUCATION ENROLLMENT**  
**FY22**

Total population 82.78  
Number of files reviewed 25  
Errors (over reported state) 22

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
1	1/26/2005	16	11	D J	2	Resident	Evaluation	Tier 1
9	11/3/2005	15	10	O N D J F M A My Ju	9	Resident	Enrollment*	Tier 1
12	3/14/2006	15	10	D J F M A	5	Resident	IEP	Tier 1
15	12/20/2005	15	10	O N	2	Resident	IEP	Tier 1
20	8/5/2010	11	6	D twice	2	Resident	Enrollment**	Tier 1
21	11/24/2004	16	11	O N	2	Resident	Evaluation	Tier 1

Cause of errors:

- Evaluation not completed on time during the audit period.
- IEPs not completed on time during the audit period.
- Student counted that was not enrolled in school.
- Student counted twice for the entire school year.

**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 School – Atlas  
OSPI Audit Management and Resolution / Apportionment and Research  
Authorizing Agency: Washington State Charter School Commission  
Prepared by MJR