



**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 - Atlas 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	461.868
Number of average annual FTE (AAFTE) Over Reported	19.7081
Number of average annual FTE (AAFTE) Under Reported	0.0

Monthly FTE adjustments by grade

Student FTE by grade	Sep- 20	Oct- 20	Nov- 20	Dec- 20	Jan- 21	Feb- 21	Mar- 21	Apr- 21	May- 21	Jun- 21	
6th	20.00	5.20	5.20	5.20	5.20	0.00	0.00	0	0	0	
7th	6.20	5.80	5.40	5.40	5.40	0.00	0.00	0	0	0	
8th	7.80	6.80	6.80	6.80	6.80	1.20	1.20	0	0	0	
9th	0.501	0.501	0.501	0.501	0.501	0.501	0.501	0	0	0	
10th	6.68	6.513	6.513	6.513	6.513	6.68	6.68	0	0	0	
11th	5.845	5.511	5.511	5.511	5.511	5.511	5.511	0	0	0	
12th	0.501	0.334	0.334	0.334	0.334	0.167	0.167	0	0	0	
Totals	47.527	30.659	30.259	30.259	30.259	14.059	14.059	0	0	0	197.081

Teacher	Certificate Number	Explanation
Dailey, Tanya	573287J	Disallowed Sept 2020 – Jan 2021
Jerome, Joseph	574199F	Disallowed Sept 2020 – Mar 2021
Moore, Jude	570310C	Disallowed Sept 2020



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