



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 – Atlas 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	446.65
Number of average annual FTE (AAFTE) Over Reported	151.03
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
6th	63.00	58.80	58.20	55.80	52.00	49.20	46.20			
7th	20.40	20.00	19.60	19.00	17.20	16.40	15.60			
8th	19.40	18.60	18.40	18.20	17.20	17.40	16.60			
9th	29.56	28.22	29.23	23.88	27.56	15.36	14.03			
10th	22.88	21.38	22.21	21.04	15.53	13.36	11.36			
11th	27.89	24.22	23.38	20.88	10.35	9.19	8.52			
Totals	183.13	171.21	171.02	158.80	139.84	120.91	112.30			
Seven Month Avg										151.029

Cause of errors:

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



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SPECIAL EDUCATION ENROLLMENT

FY20

Total population 65.56
Number of files reviewed 40
Errors (over reported state) 7

Identifier	Birthdate	Age	Grade	Months (O,N,D,J,F,M,A,My,Ju)	Total months in error	Resident/ Nonresident	Error Type
8	10/12/02	16	11	O, N	2	Resident	Enrollment
27	10/29/06	12	7	M	1	Resident	IEP
38	9/14/04	14	9	O, N, D	3	Resident	Evaluation
43	2/27/04	15	9	F	1	Resident	IEP

Cause of errors:

- Students counted for special education funding when their IEP was completed late.
- Student counted for special education funding when their evaluation was completed late.
- Student counted for special education funding when they were no longer enrolled in the school.

S-275 Reporting

Number of employees reviewed 38

Staff Member	Certificate Number	Issue
Abdur-Rahman Surin, Naeema	570123J	Reported as certificated FTE, no current cert, was not a classroom teacher
Arias, Danielle	548582F	Reported as certificated FTE, no current cert, was not a classroom teacher
Bubalo, Katheryn	ZS03195	Reported as certificated, no current cert, was not a classroom teacher
Mills, Mackenzie	565089J	Reported as certificated FTE, no current cert, was not a classroom teacher
Werth, Michael	545193E	SPED teacher reported as secondary teacher, was not a classroom teacher
Dailey, Tanya	ZK45849	Reported as certificated FTE, no current cert
Foote, Elsa	481370E	Reported as certificated FTE, no current cert
Grayson, Keenan	568908H	Reported as certificated FTE, no current cert
Nguyen, Oanh	568881G	Reported as certificated FTE, no current cert



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Pat McCarthy

Torres, Maria	ZG47777	Reported as certificated FTE, no current cert
Woodruff, Nick	542077C	Reported as certificated FTE, no current cert
Perez, Jose	490997D	Sub cert reported as secondary teacher
Earl, Brad	541823A	Sub cert reported as secondary teacher

Not reported on S275: Additional non-certificated employees that taught classes impacting FTE

Staff Member	Certificate Number	Issue
Forrest, William	ZP59289	taught credit courses, impacts enrollment
Krazit, Matthew	568909F	taught credit courses, impacts enrollment
Kriley, Daniel	none	taught credit courses, impacts enrollment
Ulin, Tyler	568066E	taught credit courses, impacts enrollment
Wallace, Tracey	none	taught credit courses, impacts enrollment
White, Whitney	566130	taught credit courses, impacts enrollment

Cause of errors:

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

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