



Washington State Auditor's Office

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Accountability Audit Report **Green Dot Public Schools – Washington State Charter District No. 904**

Pierce County

For the period September 1, 2015 through November 30, 2015

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Washington State Auditor's Office

September 8, 2016

Board of Directors
Green Dot Public Schools – Washington State Charter District No. 904
Tacoma, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Public Charter School operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the Public Charter School's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, Public Charter School operations complied with applicable requirements and provided adequate safeguarding of public resources. The Public Charter School also complied with state laws and regulations and its own policies and procedures in the areas we examined.

About the audit

This report contains the results of our independent accountability audit of Green Dot Public Schools – Washington State Charter District No. 904 from September 1, 2015 through November 30, 2015.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the Public Charter School's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Apportionment
 - Basic enrollment
 - Special education
 - Staff mix
 - Transportation
- General revenues and expenditures
- Small and attractive assets
- Charter School Agreement
- Open Public Meetings Act

INFORMATION ABOUT THE PUBLIC CHARTER SCHOOL

Green Dot Public Schools – Washington State Charter District No. 904 opened Destiny Charter Middle School in Tacoma, Pierce County in August of 2015, providing basic and special educational services to a 6th grade class of approximately 180 students. Over the next three years, the school will add 7th and 8th grades.

The Public Charter School is governed by a five-member Board of Directors. The Public Charter School received approximately \$375,000 in direct state funding for fiscal year 2016. Head count was reported to the Office of Superintendent of Public Instruction (OSPI) under the Public Charter School's name in September, October and November 2015. At its December 30, 2015 meeting, the Mary Walker School District School Board entered into and approved an Alternative Learning Experience (ALE) contract with the Public Charter School. The Mary Walker School District School Board adopted Policy No. 2255-E establishing the former Public Charter School as an ALE Program on January 20, 2016.

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Green Dot Public Schools – Washington State Charter District No. 904 at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

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