

## SCHEDULE OF AUDIT FINDINGS AND RESPONSES

### **Wellpinit School District No. 49 Stevens County September 1, 2014 through August 31, 2015**

**2015-001 Wellpinit School District was over funded \$412,923 in alternative learning experience enrollment in its Wellpinit Alliance – Columbia Basin J.C. and Wellpinit - Fort Semco High School ALE programs due to lack of internal controls.**

#### ***Background***

Alternative learning experience (ALE) is an individualized course of study that school districts may claim for basic education funding provided the district complies with state regulations.

The Office of Superintendent of Public Instruction (OSPI) establishes the rules and provides instructions on ALE enrollment reporting for state funding.

OSPI rules require the District to identify the number of hours each student will be engaged in learning activities within each written student learning plan. The hours identified in the plans are used as the basis to report students for funding. Plans must identify beginning and ending dates and students may not be claimed for funding outside of these dates. Student progress toward planned goals must be assessed on a monthly basis and students may not be reported in the following month when an evaluation is not conducted. If the evaluation determines progress is not satisfactory, an intervention plan to improve student progress must be implemented. In addition, documentation must exist to substantiate student-teacher contact at least every 20 school days.

#### ***Description of Condition***

Wellpinit School District operates two ALE programs at job corps sites in Moses Lake (Wellpinit Alliance – Columbia Basin J.C.) and White Swan (Wellpinit – Fort Semco High School). The programs provide basic education to students in grades 10-12 and students may attend onsite courses and enroll in APEX online courses. Wellpinit Alliance – Columbia Basin J.C. and Wellpinit – Fort Semco High School reported 39.10 and 48.80 annual average full-time equivalent (AAFTE), respectively. Nonresident students represent 100 percent of students reported for funding in both ALE programs.

We tested 14 students for a total of 86 reported monthly enrollments and found:

- Student learning plans were missing in 48 instances.
- The District claimed more hours than student learning plan stated in 32 instances.
- Monthly evaluations were missing in 41 instances.
- Intervention plans were missing in 8 instances.
- Documentation of contact within 20 school days was missing in 31 instances.
- One Student had no documentation supporting their enrollment or participation in ALE program for 5 months.
- One student was counted for funding for one month after leaving the program.
- One student who met all requirements for funding was not counted for one month.

### ***Cause of Condition***

The District did not have internal controls in place to ensure all ALE compliance requirements were met at these remote locations prior to claiming the students for funding.

### ***Effect of Condition***

We determined the District over reported 71.74 AAFTE from the Wellpinit Alliance - Columbia Basin J.C. and Wellpinit Fort Semco High School ALE programs, resulting in overfunding of \$412,923.

### ***Recommendation***

We recommend the District:

- Prepare written student learning plans for each student and include all courses taken, enrolled hours, and other required information within the learning plan.
- Report student FTE each month based on hours identified in learning plans.
- Complete progress evaluations on a monthly basis for all students reported.

- Prepare intervention plans when a student has unsatisfactory progress.
- Maintain documentation to support contact with the student at least every 20 school days.
- Maintain documentation of required records.
- Count only students who are actively enrolled.
- Report all students who meet funding requirements.
- Work with OSPI to determine repayment to the state.

### ***District's Response***

*Wellpinit School District would like to thank the Washington State Auditor's Office (the "SAO") for working with the District throughout the audit process. The SAO answered the District's questions and provided helpful recommendations.*

*Based on these recommendations, the District has set up internal controls to ensure its remote ALE sites comply with all the ALE record-keeping requirements. These controls include performing monthly audits, requiring all sites to use the same forms (the District has adopted the recommended forms from the SAO), providing staff training, and holding staff members accountable through job descriptions.*

*Our district plans to work closely with OSPI to address and correct the auditor's findings. Having a clean audit for our ALE program is important to the District—as reflected in prior desk audits where our program was found to be compliant.*

### ***Auditor's Remarks***

We thank the District for its cooperation and assistance during the audit and acknowledge its commitment to improvements. We will review the status of the recommendations during our next audit.

### ***Applicable Laws and Regulations***

WAC 392-121-182 Alternative learning experience requirements, states in part:

(3)(f) "Intervention plan" means a plan designed to improve the progress of students determined to be not making satisfactory progress. An intervention plan must be developed, documented, and implemented by a certificated teacher in conjunction with the student and, for students in grades K-8, the student's parent(s). For students whose written student learning plan includes only online courses, the intervention plan may be developed by the school-based

support staff in conjunction with the student and certificated teacher and must be approved by the student's online certificated teacher. At minimum, the intervention plan must include at least one of the following interventions:

- (i) Increasing the frequency or duration of contact with a certificated teacher for the purposes of enhancing the ability of the certificated teacher to improve student learning;
- (ii) Modifying the manner in which contact with a certificated teacher is accomplished;
- (iii) Modifying the student's learning goals or performance objectives;
- (iv) Modifying the number of or scope of courses or the content included in the learning plan.

(n) "Written student learning plan" means a written plan for learning that includes at least the following elements:

- (i) A beginning and ending date for the student's alternative learning experience courses;
- (ii) An estimate by a certificated teacher of the average number of hours per school week the student will engage in learning activities to meet the requirements of the written student learning plan. This estimate must consider only the time the student will engage in learning activities necessary to accomplish the learning goals and performance objectives specified in the written student learning plan;
- (iii) For online courses and remote courses, a description of how weekly contact requirements will be fulfilled;
- (iv) A description of each alternative learning experience course or course work included as part of the learning plan, including specific

learning goals, performance objectives, and learning activities for each course, written in a manner that facilitates monthly evaluation of student progress. This requirement may be met through the use of individual course syllabi or other similarly detailed descriptions of learning requirements. The description must clearly identify the requirements a student must meet to successfully complete the course or course work. Courses or course work must be identified using course names, codes, and designators specified in the most recent Comprehensive Education Data and Research System data manual published by the office of superintendent of public instruction;

(v) Identification of the certificated teacher responsible for each course or course work included as part of the plan;

vi) Identification of all instructional materials that will be used to complete the learning plan; and

(vii) A description of the timelines and methods for evaluating student progress toward the learning goals and performance objectives specified in the learning plan;

(viii) Identification of whether each alternative learning experience course or course work meets one or more of the state essential academic learning requirements or grade-level expectations and any other academic goals, objectives, and learning requirements defined by the school district.

(4) Alternative learning experience program requirements:

(a) Each student participating in an alternative learning experience must have a written student learning plan

developed and approved by a certificated teacher that is designed to meet the student's individual educational needs. A certificated teacher must have responsibility and accountability for each course specified in the plan, including supervision and monitoring, and evaluation and documentation of the student's progress. The written student learning plan may be developed with assistance from the student, the student's parents, or other interested parties. For students whose written student learning plan includes only online courses, the written student learning plan may be developed and approved by a certificated teacher or a school-based support staff.

(b) Each student enrolled in an alternative learning experience must have one of the following methods of contact with a certificated teacher at least once a school week until the student completes all course objectives or otherwise meets the requirements of the learning plan:

(i) Direct personal contact; or

(ii) In-person instructional contact; or

(iii) Synchronous digital instructional contact.

(c) The educational progress of each student enrolled in an alternative learning experience must be evaluated at least once each calendar month of enrollment by a certificated teacher or, for students whose written student learning plans include only online classes, school-based support staff in accordance with this section. The results of each evaluation must be communicated to the student or, if the student is in grades K-8, both the student and the student's parent. For students whose written student learning plan includes only online courses, a school-based support staff may communicate the progress evaluation to the student. Educational progress must be evaluated according to the following requirements:

(i) Each student's educational progress evaluation must be based on the learning goals and performance objectives defined in the written student learning plan.

(ii) The evaluation of satisfactory progress must be conducted in a manner consistent with school district student evaluation or grading procedures, and be based on the professional judgment of a certificated teacher.

(iii) In the event that the monthly evaluation is not completed within the calendar month being evaluated, the evaluation must be completed within five school days of the end of the month. Districts must not claim funding for the subsequent month for a student who was not evaluated within that time frame.

(7) Enrollment reporting procedures: Effective the 2011-12 school year, the full-time equivalency of students enrolled in an alternative learning experience must be determined as follows:

(a) The school district must use the definition of full-time equivalent student in WAC 392-121-122 and the number of hours the student is expected to engage in learning activities as follows:

(i) On the first enrollment count date on or after the start date specified in the written student learning plan, subject to documented evidence of student participation as required by WAC 392-121-106(4), the student's full-time equivalent must be based on the estimated average weekly hours of learning activity described in the student's written student learning plan.

(ii) On any subsequent monthly count date, the student's full-time equivalent must be based on the estimated average weekly hours of learning activity described in the written student learning plan if:

(A) The student's progress evaluation conducted in the prior calendar month pursuant to subsection (4)(c) of this section indicates satisfactory progress; or

(B) The student's progress evaluation conducted in the prior calendar month pursuant to subsection (4)(c) of this section indicates a lack of satisfactory progress, and an intervention plan designed to improve student progress has been developed, documented, and implemented within five school days of the date of the prior month's progress evaluation.

(iii) On any subsequent monthly count date if an intervention plan has not been developed, documented, and implemented within five days of the prior month's progress evaluation, the student's full-time equivalent must not be included by the school district in the subsequent month's enrollment count.

(b) The enrollment count must exclude students meeting the definition of enrollment exclusions in WAC 392-121-108 or students who have not had contact with a certificated teacher for twenty consecutive school days. Any such student must not be counted as an enrolled student until the student has met with a certificated teacher and resumed participation in their alternative learning experience or is participating in another course of study as defined in WAC 392-121-107;

(10) Documentation and record retention requirements: School districts claiming state funding for alternative learning experiences must retain all documentation required in this section in accordance with established records retention schedules and must make such documentation available upon request for purposes of state monitoring and audit. School districts must maintain the following written documentation:

(d) The written student learning plans required by subsection (4) of this section;



(e) Evidence of weekly contact required by subsection (4) of this section.

(f) Student progress evaluations and intervention plans required by subsection (4) of this section;