

**Washington State Auditor's Office**  
**Special Report – Alternative Learning Experience**

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**Raymond School District No. 116**  
**Pacific County**

Audit Period  
**September 1, 2012 through August 31, 2013**

**Report No. 1012243**

Issue Date  
**July 21, 2014**



**Washington State Auditor**  
**Troy Kelley**

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## Washington State Auditor Troy Kelley

July 21, 2014

Board of Directors  
Raymond School District No. 116  
Raymond, Washington

### *Report on Alternative Learning Experience*

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on Raymond School District No. 116's compliance with alternative learning experience enrollment reporting rules. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

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# **Audit Summary**

## **Raymond School District No. 116 Pacific County September 1, 2012 through August 31, 2013**

### ***ABOUT THE ALTERNATIVE LEARNING EXPERIENCE***

Alternative Learning Experience (ALE) programs are a form of basic K-12 public school education in Washington State. While students in traditional basic education attend classes on campus and have face-to-face contact with teachers and other staff, ALE students may spend most, or even all, of their time outside of a regular classroom setting.

Districts may build Internet-based educational programs that enroll students from anywhere in the state. Beside Internet programs, ALE can be accomplished through a contract between a student and district instructors, or through a parent-partner program in which parents participate in the design and teaching of the student's courses. These programs are different from homeschooling in that students remain part of the public school system and districts claiming funding are responsible for supervision, monitoring, assessing and evaluating the student's education.

Districts may count ALE students for funding when they report enrollment to the Office of Superintendent of Public Instruction (OSPI). In order to claim ALE students for funding, ALE programs must satisfy OSPI's requirement for courses of study leading to a high school diploma. Districts must: prepare detailed plans for each student; maintain regular contact with students; and evaluate student progress on a monthly basis. Districts must also keep detailed records to show they have met all of these requirements. In 2012 and 2013 the ALE funding provided by OSPI was reduced to 80 percent or 90 percent of the traditional basic education allocation rate based on student-instructor contact time.

### ***ABOUT THE AUDIT***

In 2013 the state Legislature passed ESSB 5946, requiring districts to receive biennial audits of their ALE courses. This report contains the results of our independent audit of ALE enrollment at Raymond School District No. 116 from September 1, 2012 through August 31, 2013.

We evaluated internal controls and performed audit procedures on the ALE activities of the District. We also determined whether the District complied with state laws and regulations over ALE enrollment.

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 noncompliance.

During the period under review, the District operated one ALE program, which accounted for 21.5 percent of its total basic enrollment:

- Raymond Home Link is a parent-partnership program serving students in grades K-12. Students do not attend the District campus for any of their courses. The District provides the ALE program through an inter-district cooperative agreement with Valley School District's Columbia Virtual Academy. This program has operated for five years and nonresident students represent 96 percent of students reported for funding. The program reported 100 percent of students at the 80 percent basic education allocation (BEA) funding rate.

## ***RESULTS***

The District complied with state laws and regulations regarding ALE enrollment, except where noted below. For the year ending August 31, 2013, the District received approximately \$3.5 million in combined enrollment and staff mix funding; approximately \$623.3 thousand of this was related to its ALE programs.

Raymond Home Link – The program reported 146.67 average annual full-time equivalents (AAFTE). Our audit tested a sample of seven students and found no reportable funding errors. The program correctly reported students at 80 percent based on documented contact time. However, we did identify weaknesses in two components of the written student learning plan.

- Plans state: "This course has been reviewed and approved by a team of certificated teachers who are highly qualified in this subject matter". Plans are required by state regulation to specifically identify the Highly Qualified teacher responsible for development of each core class.
- Plans do not clearly describe the estimated average hours of learning activity reported each month for enrollment.

## ***RECOMMENDATIONS***

We recommend the District:

- Identify the Highly Qualified teacher that developed each core academic course in the written student learning plan.
- Clearly document the estimated number of hours of enrollment each month the student is reported for funding.

## **Description of the District**

### **Raymond School District No. 116 Pacific County September 1, 2012 through August 31, 2013**

#### ***ABOUT THE DISTRICT***

Raymond School District No. 116 provides education and related services to approximately 704 preschool through 12th grade students in Pacific County. The District has one elementary school, one middle school, one alternative school and one high school.

An elected, five-member Board of Directors governs the District. The Board appoints a Superintendent to oversee the District's daily operations as well as its approximately 97 employees. For the year ending August 31, 2013, the District operated on an annual general fund budget of \$7,223,512.

#### ***DISTRICT CONTACT INFORMATION***

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Phone: (360) 942-3415

Website: [www.raymondk12.org](http://www.raymondk12.org)

#### ***AUDIT HISTORY***

You can find current and past audit reports for the District on our website, [www.sao.wa.gov](http://www.sao.wa.gov).



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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 as an advocate for government accountability. 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.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

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 and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

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

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