

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

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**Riverview School District No. 407**  
**King County**

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

**Report No. 1012267**

Issue Date  
**July 24, 2014**



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

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## Washington State Auditor Troy Kelley

July 24, 2014

Board of Directors  
Riverview School District No. 407  
Duvall, 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 Riverview School District No. 407's compliance with alternative learning experience enrollment reporting rules. Thank you for working with us to ensure efficient and effective use of public resources.

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

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**King County**  
**September 1, 2012 through August 31, 2013**

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# **Audit Summary**

## **Riverview School District No. 407 King 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 the Office of Superintendent of Public Instruction'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 Riverview School District No. 407 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 two ALE programs, which accounted for 4.90 percent of its total basic enrollment:

- Parade is a parent-partner program serving students in grades K-12. Students are onsite for a maximum of one and a half days a week. This program has operated for 16 years and nonresident students represent 23.5 percent of students reported for funding. The program reported 99.5 percent of students at the 90 percent basic education allocation (BEA) funding rate.
- CLIP is a credit-recovery program serving students in grades nine through 12. The program has operated for 18 years and nonresident students represent zero percent of students reported for funding. The program reported 95.6 percent of students at the 90 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 \$15.6 million in combined enrollment and staff mix funding; approximately \$680,000 of this was related to its ALE programs.

Parade – The program reported 122.67 average annual full-time equivalents (AAFTE). Our audit tested a sample of seven students and found adequate supporting documentation for all students tested. The program correctly reported students at 90 percent or 80 percent funding based on documented contact time.

CLIP – The program reported 28.83 average annual full-time equivalents (AAFTE). Our audit involved performing procedures to obtain evidence about the District's compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters, with regard to its ALE program. We found that controls are adequate to assure compliance.

## **Description of the District**

### **Riverview School District No. 407 King County September 1, 2012 through August 31, 2013**

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

Riverview School District No. 407 provides education and related services to approximately 3,000 preschool through 12th grade students in King County. The District has three elementary schools, one middle school, three alternative programs 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 370 employees. For the year ending August 31, 2013, the District operated on an annual general fund budget of \$31.6 million.

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

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Website: [www.riverview.wednet.edu](http://www.riverview.wednet.edu)

#### ***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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