



# Washington State Auditor's Office

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## Accountability Audit Report

# Summit Public Schools Washington – Sierra No. 902

King County

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

Published August 29, 2016

Report No. 1017313





## Washington State Auditor's Office

August 29, 2016

Board of Directors  
Summit Public Schools Washington – Sierra No. 902  
Seattle, 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,

A handwritten signature in cursive script that reads "Troy X. Kelley".

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 Summit Public Schools Washington - Sierra No. 902 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

Summit Public Schools Washington - Sierra No. 902 opened fall 2015 in Seattle, King County, providing basic and special educational services to approximately 114 students in grade 9 during the 2015-2016 school year. The Public Charter School will ultimately serve grades 9-12. The Public Charter School received approximately \$347,000 in direct state funding for fiscal year 2016.

The Public Charter School is governed by a nine member Board of Directors. Head counts for both schools were reported to the Office of the Superintendent of Public Instruction (OSPI) under the Public Charter School's name in September, October, and November 2015. The Public Charter School moved to a home-school system when state funding was removed.

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*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for the Summit Public Schools Washington - Sierra 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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