



Washington State Auditor's Office

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Special Report

Alternative Learning Experience

Vancouver School District No. 37

Clark County

For the period September 1, 2013 through August 31, 2014

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Washington State Auditor's Office

September 24, 2015

Board of Directors
Vancouver School District No. 37
Vancouver, Washington

Report on Alternative Learning Experience

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 District 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 District's compliance with alternative learning experience enrollment reporting rules. 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 blue ink, reading "Jan M. Jutte".

JAN M. JUTTE, CPA, CGFM
ACTING STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

District operations complied with applicable state laws and regulations and its own policies and procedures regarding alternative learning experience (ALE) enrollment. For the year ending, August 31, 2014 the District received approximately \$121.5 million in combined enrollment and staff mix funding; approximately \$3.1 million of this was related to its ALE programs.

However, we noted certain matters that we communicated to the District management in a letter date September 10, 2015 related to ALE reporting compliance in its Vancouver Virtual Learning program.

Other ALE programs reviewed in the District included:

- Vancouver Home Connection – The program reported 263.14 average annual full-time equivalents (AAFTE). Our audit tested a sample of seven students and found 1.2 monthly FTE over reported. Errors were due to:
 - A partially enrolled student lacked documentation to support contact occurred within the first four school days in September resulting in .20 monthly FTE over-reported.
 - A student was reported for funding in January 2014 without documentation to support a monthly progress review had been conducted resulting in 1.0 monthly FTE over-reported.

We estimate these errors resulted in over funding of \$636 for this program.

- Lewis and Clark High School – This program reported 127.51 AAFTE. We found, through discussion with the District, that students enrolled at Lewis and Clark High School attend class onsite 25 hours per week and attendance is taken. This program should be reported as basic education.
- Vancouver Alternative Programs – This program reported 28.3 AAFTE in two sub-programs; Back On Track and Daybreak. Procedures performed over this program were limited to considering internal controls the District has in place to assure compliance with reporting requirements.
 - Daybreak: No district choice forms were completed for non-resident students served in this residential program within Vancouver's district boundaries. We recommend the District ensure each student's resident district completes a choice waiver for proper enrollment.

About alternative learning experience programs

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. Besides 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.

During the period under review, the District operated four ALE programs, which accounted for 2.6 percent of its total basic student enrollment:

- Vancouver Home Connection is a parent-partnership program that includes a variety of learning opportunities for students in grades K-12. Students participate in classes on campus to support learning that occurs outside a regular classroom setting. This program has operated for 11 years and nonresident students represent 23.3 percent of the program's total enrollment.
- Vancouver Virtual Learning Academy is a web-based learning program for students in grades 6-12. The program offers students the opportunity to take classes in a 24/7 learning environment. This program has operated for six years and nonresident students represent 7.3 percent of the program's total enrollment.
- Lewis and Clark High School is a program where students attend class 25 hours per week and meets the guidelines to be reported as a basic enrollment program rather than ALE.
- Vancouver Alternative Programs includes students in two programs:
 - Back On Track is an intervention program serving students in grades 7-12. The program is intended as a temporary placement for resident students with behavioral concerns. Students participate in classes on campus in one of two

sessions daily which supports the learning that occurs outside a regular classroom setting. This program has operated since September 2010.

- Daybreak is a private residential treatment facility within Vancouver School District boundaries serving students with chemical dependency issues. Daybreak is no longer offered as an ALE program. Daybreak currently operates as a regular basic program. However, district choice forms are still required for non-resident students.

About the audit

Per RCW 28A.232.010, school districts must receive biennial audits of their ALE program. This report contains the results of our independent audit of ALE enrollment at Vancouver School District No. 37 from September 1, 2013 through August 31, 2014.

Management is responsible for ensuring compliance with applicable ALE requirements. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

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.

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.

INFORMATION ABOUT THE DISTRICT

Vancouver School District No. 37 serves approximately 22,488 Clark County students in kindergarten through 12th grades. The District has six high schools, six middle schools, 21 elementary schools, one early childhood center and one day-treatment program for special needs children.

An elected, five-member Board of Directors governs the District. Board Members are elected to staggered, four-year terms. The Board appoints a Superintendent to oversee the District's daily operations as well as its 3,000 employees, with an additional 1,100 employees that work as substitute teachers. For the 2013-2014 school year, the District operated on an annual general fund budget of \$235 million.

Contact information related to this report	
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Audit history

You can find current and past audit reports for the District 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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