



**Office of the Washington State Auditor**  
**Pat McCarthy**

## **Accountability Audit Report**

# **Excel Public Charter School**

**For the period September 1, 2018 through August 31, 2019**

**Published August 10, 2020**

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**Office of the Washington State Auditor  
Pat McCarthy**

August 10, 2020

Board of Directors  
Excel Public Charter School  
Seattle, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor 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.

Attached is our independent audit report on the Public Charter School's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy  
State Auditor  
Olympia, WA

***Americans with Disabilities***

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## AUDIT RESULTS

### Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Public Charter School operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

However, we noted certain matters that we communicated to Public Charter School management and Board of Directors in a letter dated July 28, 2020, related to Inventory. We appreciate the Public Charter School's commitment to resolving those matters.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

### About the audit

This report contains the results of our independent accountability audit of the Excel Public Charter School from September 1, 2018 through August 31, 2019.

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.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the Public Charter School's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended August 31, 2019, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Disbursements/Banking Transactions – review support for vendor payments.
- Inventory of Small and Attractive Assets – review of controls and asset tracking systems
- Student enrollment reporting; test eligibility for special education and basic education.
- Student transportation reporting – review support for ridership counts
- Use of restricted funds – Professional Learning Allocation
- Open public meetings – documentation of minutes and executive sessions

## RELATED REPORTS

### Other reports

A financial statement audit was performed by a firm of certified public accountants. That firm's report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

## INFORMATION ABOUT THE PUBLIC CHARTER SCHOOL

Excel Public Charter School, located in King County, provided educational services to approximately 172 students in grades 7-10 during the 2018-2019 school year.

The Public Charter School is a 501c3 nonprofit corporation established under RCW 28A.710.020 and governed by a three to 25 member appointed Board of Directors that establishes policies for the Public Charter School according to the terms of a renewable, five-year charter contract executed under RCW 28A.710.160. Green Dot Public Schools Washington State is authorized by Washington State Charter School Commission to operate Excel Public Charter School by a five-year contract effective August 20, 2016 and terminating August 20, 2021.

The Excel Public Charter School contract was transferred to the Green Dot Public Schools Washington State Board of Directors effective July 1, 2017. The Public Charter School received approximately \$3.1 million in direct state and federal funding for fiscal year 2018-2019. The Public Charter School operated in one building and employed approximately 24 employees.

Green Dot Public Schools Washington State Charter District's Governing Board held an Open Public Meeting on June 6, 2019 and voted to permanently close operations at Excel Public Charter School by the end of August 2019.

Contact information related to this report	
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*Information current as of report publish date.*

## Audit history

You can find current and past audit reports for the Excel Public Charter School 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.

Contact information for the State Auditor's Office	
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