



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Impact Public Schools | Salish Sea Elementary

For the period September 1, 2020 through August 31, 2021

Published October 10, 2022

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

October 10, 2022

Board of Directors
Impact Public Schools | Salish Sea Elementary
Tukwila, 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 Charter Public 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 Charter Public 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 value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor

Olympia, WA

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AUDIT RESULTS

Results in brief

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

We identified areas where the Charter Public School could make improvements. These recommendations are included with our report as a finding.

We also noted certain matters related to Enrollment that we communicated to Charter Public School management and the Board of Directors in a letter dated September 19, 2022. We appreciate the Charter Public 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 Impact Public Schools-Salish | Sea Elementary from September 1, 2020 through August 31, 2021.

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 Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the Charter Public 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, 2021, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Student enrollment reporting
- Use of restricted funds – professional learning
- Compliance with supplemental contracts for enrichment activities

- Payroll – gross wages
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Accounts payable – general disbursements
- Student transportation reporting
- Tracking and monitoring of theft sensitive assets, such as computers, notebook computers and tablets

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

Impact Public Schools | Salish Sea Elementary September 1, 2020 through August 31, 2021

2021-001 The Charter School did not have adequate controls to ensure the program it claimed for funding complied with the enrollment policy authorized in its contract.

Background

Impact | Salish Sea Elementary is a charter public school in King County. During the 2020-2021 school year, the Charter School enrolled 124 students for kindergarten and first grade, and received \$1.9 million in state and federal funding. The Washington State Charter School Commission authorized Impact Public Schools to operate Salish Sea Elementary in August 2020.

The Charter School's contract with the Commission establishes what programs and services it is allowed to offer. To receive public funding for its programs and services, the Charter School submits its enrollment data to the Office of Superintendent of Public Instruction (OSPI). OSPI provides instructions on how schools report enrollment for funding purposes.

Transitional kindergarten (TK) is a program for children younger than 5 years old who do not have access to high-quality early learning experiences offered in their community before entering kindergarten. State law requires a screening process or other procedures to identify children who are eligible and need additional preparation to be successful in kindergarten the following year. Early entrance kindergarten (EEK) is for children who are ready to start kindergarten early and likely to succeed in the program. Schools are required to use a screening process or other procedures to determine a student's eligibility to start kindergarten early and enter first grade the following school year.

Under the Charter School Act, charter public schools are prohibited from screening enrollees before admitting them.

Description of Condition

Our audit found the Charter School enrolled students younger than 5 years old in a kindergarten program that was not consistent with the enrollment policy authorized in its contract with the Commission. As of May 2020, the Charter School had enrolled students in a TK program that included a policy of pre-enrollment screening. In June 2020, the Commission denied the Charter School's petition to

operate a publicly funded TK program for the fall of the 2020-2021 school year. After the Commission's denial, the Charter School closed the TK program and allowed the students enrolled in the TK program to change their enrollment to an EEK program.

Our audit also found the Charter School's enrollment policy for the TK and EEK programs did not comply with the Charter School Act's requirements regarding admissions and enrollment. The Charter School's enrollment policy, adopted in May 2020, required an assessment of children younger than 5 years old before they enrolled in the school's TK program, which the Charter School Act prohibits. Those students were then enrolled in an EEK program. The Charter School must comply with applicable laws and the enrollment policy approved by the Commission and incorporated into its contract.

Cause of Condition

The Charter School did not ensure the Commission approved its modified enrollment policy in the authorizing contract before enrolling students in TK or EEK programs. Additionally, the Charter School did not ensure it complied with the Charter School Act's requirements regarding admissions and enrollment.

Effect of Condition

The Charter School claimed public funding for 65 students originally enrolled in a TK program, and then enrolled in an EEK program when the Commission denied its TK petition. Students identified through unauthorized pre-enrollment screening as needing additional help through a TK program to start kindergarten the following year cannot at the same time be ready for EEK. The Charter School claimed these students for 62 Annual Average Full-Time Equivalency (AAFTE). As a result, the school received \$722,182 in funding for students enrolled in a program that was not consistent with the enrollment policy authorized in its contract with the Commission.

Furthermore, by assessing students before they enrolled, the Charter School violated the Charter School Act's requirements protecting against limiting admitting and enrolling students.

Recommendation

We recommend the Charter School comply with state law and its contract with the Commission. Specifically, we recommend the Charter School:

- Seek and receive the Commission’s approval before changing its enrollment policy
- Follow the Charter School Act’s requirements for enrolling students, which prohibits limiting admissions through assessment screenings

Charter Public School’s Response

Impact Public Schools (“Impact”) appreciates the opportunity to respond to the State Auditor’s (“SAO”) draft accountability audits report (“Draft Report”) for Impact | Salish Sea Elementary (“Impact | SSE”). As will be explained below, Impact | SSE behaved exactly as charter schools are supposed to. It acted quickly and within the terms of its Charter School Contract (“Contract”)¹ to meet a strong community demand for a diverse, joyful, and community-centered kindergarten education, even as the COVID-19 pandemic disrupted the State’s educational landscape.

While the Draft Report is the result of a thorough and thoughtful audit process, it nevertheless falls short in key areas. In particular, the Draft Report contains a finding that is based on a key misunderstanding of the nature of the kindergarten classes attended by early entrance kindergarten (“EEK”) scholars in the 2020–21 school year. The finding appears to stem from the conflation of the transitional kindergarten (“TK”) program that Impact | SSE intended to, but did not, offer that year, and the regular kindergarten program that it offered instead after the Washington Charter School Commission (“Commission”) directed Impact | SSE to delay its TK roll-out. Impact urges the SAO to independently assess of the facts and to correct the Draft Report’s errors and omissions that are discussed below.

Impact | SSE Did Not Claim Any Funding for TK Scholars

The Draft Report repeatedly blurs the critical distinction between the TK program that Impact | SSE initially planned to, but at the Commission’s insistence did not, offer, and the K/EEK program that it did offer. This conflation underlies much of the reasoning in the Draft Report and is most apparent in the “Effect of Condition” segment, which reads in part:

¹ Exhibit A.

The Charter School claimed public funding for 65 students enrolled in the unauthorized TK program, and then moved them to early entrance kindergarten when the Commission denied its TK petition.

At the exit conference, SAO staff made clear that the Draft Report here refers to the enrollment reporting that Impact | SSE submitted to OSPI throughout the 2020–21 school year. But as a matter of fact, Impact | SSE did not claim any public funds for any students enrolled in an “unauthorized TK program” because the TK program was never actually offered in the 2020–21 school year.² Impact | SSE only claimed public funding for kindergarten scholars, including EEK scholars, who were enrolled in a program that was consistent with Impact | SSE’s Contract.

A brief summary of the events that occurred leading up to the 2020–21 school year will clarify the issue here. Impact first began discussions with the Commission regarding its desire to offer a TK program in October of 2019. Impact’s CEO, Jen Wickens, emailed the then-Executive Director of the Commission on December 17, 2019, to inform the Commission of Impact’s plan to offer a pilot TK programs and Impact | SSE and Impact | Puget Sound Elementary the following year “to meet the local demand we hear from families.” Ex. B. Following up on the email, Impact set out developing a robust plan for offering a TK program that would serve the community. See generally Ex. C. Impact hired educators with deep TK expertise and experience, researched and purchased world-class TK curriculum, conducted community outreach, and enrolled two full classes of TK students. Ex. C at 2. Impact accomplished all of this while also facing the challenges of meeting the needs of Washington families for educational options in the early stages of the COVID-19 pandemic.

On May 21, 2020, almost five months after Impact notified the Commission of its plan to offer a pilot TK program and after it had undertaken the effort of planning described above, the Commission decided that charter schools could offer TK no sooner than January 2021. The Commission later stated that while it was “encouraged by the work [Impact] has put into [its] TK program,” “the Commission [did] not have the required criteria in place to assess a school’s proposed TK program, or the required regulatory framework for overseeing TK programs once TK is in place.” Ex. D. Therefore, the Commission directed Impact to defer the opening of its TK program.

In light of the Commission’s position, Impact agreed to put its TK program on pause until the Commission developed the tools it felt it needed to provide the necessary

² Impact does not agree with the Commission’s view that TK was not authorized by Impact | SSE’s Contract. However, that issue does not need to be addressed here because the TK program was not offered to the EEK scholars discussed here.

oversight. Impact met with the Commission and notified them of their plan to open additional kindergarten classes in light of the extra capacity it found itself with. Ex. E. On July 8, 2020, Impact | SSE advertised two additional kindergarten classes for the 2020–21 school year. Ex. F. These advertisements reflected the fact that the new kindergarten classes were not intended to be solely for EEK or TK students.

On July 7, 2020, Impact | SSE sent an email to the families who had enrolled their children in TK to alert them of the Commission’s decision to postpone TK. Ex. H. On July 7 and 8, 2020, Impact | SSE staff reached out to the TK families directly and asked if they wanted to join the newly created kindergarten classes. The overwhelming majority of the TK families did choose to place their children in Impact | SSE’s newly created kindergarten classes as EEK scholars.

The new kindergarten classes were structured like the other kindergarten classes offered at Impact | SSE, and not like the TK program that it had intended to pilot. For its TK program, Impact | SSE had planned to use the widely adopted “Tools of the Mind” PreK curriculum. Ex. I. Tools of the Mind aims to “leverage make-believe play” to prepare students for kindergarten. Ex. I at 0268. By contrast and as will be discussed below, the kindergarten program experienced by Impact | SSE’s EEK scholars was more academically focused, with elements of self-directed and group learning. As the daily schedule for all of Impact | SSE’s four kindergarten classes show, each class was taught in exactly the same minute-by-minute structure, regardless of whether the class had EEK scholars. Ex. J. And the additional kindergarten classes attended by the EEK scholars used adaptive technology components including Lexia and Dreambox, two tools that continue to be used in Impact | SSE’s kindergarten, but not its TK, programs.

From this historical summary, it is clear that Impact could not have “claimed public funding for 65 students enrolled in the unauthorized TK program.” The EEK students who attended Impact | SSE during the audit period were not in a TK program. The Audit Report should be corrected to reflect the fact that Impact | SSE did not claim any public funds for any students enrolled in a TK program in the 2020–21 school year.

Impact | SSE’s EEK Scholars Received a Commission-Approved Educational Program

The Draft Report finding reads:

The Charter School did not have adequate controls to ensure the enrollment program it claimed for funding was authorized.

This finding is based on a basic misapprehension of the nature of the program attended by the EEK scholars. The Draft Report is correct when it states that

Impact | SSE's "contract with the Commission establishes what programs and services it is allowed to offer." Draft Report at 6. But the Draft Report then completely neglects to compare the kindergarten program that the Contract does authorize Impact | SSE to offer and the program that Impact | SSE's EEK scholars experienced in the 2020–21 school year. If the Draft Reports had engaged with that necessary analysis, it would have found that Impact | SSE's kindergarten program was substantially uniform across all of the kindergarten classrooms and was fully in keeping with the Contract.

The Contract requires Impact | SSE to "implement, deliver, support, and maintain the essential design elements of its educational program, as described in its Application. Design elements include, but are not limited to, the mission, vision, objectives and goals, and the educational program terms defined in Attachment 3: Educational Program Terms and Design Elements." Contract at 25. Crucially for the analysis here, the Contract specifies when further Commission approval is required: "Material revisions and/or amendments to the essential design elements and education program terms shall require the Commission's pre-approval." Contract at 25. Therefore, the SAO's assertion that the kindergarten program that Impact | SSE offered to its EEK scholars was in any way "unauthorized" or required specific Commission approval can only be justified if the SAO can point to some "material" difference between the program that was actually offered and the program outlined in Impact | SSE's Educational Program Terms and Design Elements. The Contract also recognizes the Board's policymaking authority in the realm of enrollment policies. The first sentence of the enrollment policy appended to and incorporated in the Contract reads, "The IPS Board of Directors, with the advice of IPS leadership, shall determine all policies, processes, and procedures governing application, admission, and enrollment at Impact | Salish Sea Elementary (SSE)." Contract at 96.

Attachment 3 to the Contract sets out Impact | SSE's vision of offering "a rigorous, personalized curriculum within a vibrant school community that balances high expectations with joy," and breaks down the educational program offered at Impact | SSE into three key categories: school-based mentor groups, personalized learning pathways for every student, and project-based learning. Contract at 70. Impact | SSE's EEK scholars spent the 2020–21 school year engaging with a curriculum and educational program centered around these three core elements of the Commission-approved kindergarten program. There was nothing unauthorized about the educational program they received, and there was no further authorization that the Commission could provide. As mentioned above, all of Impact | SSE's kindergarten classes were taught according to the same schedule, whether the classroom had a substantial percentage of EEK scholars or not.

It bears emphasizing that nothing in Impact | SSE's charter school application or in the Contract restricts kindergarten enrollment to scholars who are five years old. Instead, the Contract focuses on the academic content and process of the program. Moreover, in the lead up to the 2020–21 school year, the Commission never objected to Impact | SSE enrolling 4-year-olds per se. The Commission specifically explained that its reason for delaying the TK program was because of the Commission's need to develop a TK-specific regulatory and oversight framework. See Ex. D. But those concerns are not implicated in a regular kindergarten program like the one that Impact | SSE offered during the audit period. And as the SAO noted in the management letter for Impact | Puget Sound Elementary, that school had enrolled a limited number of 4-year-olds the previous school year without objection from the Commission.

Even though Impact | SSE disagreed with the Commission's interpretation of the law and the Contract when the Commission directed Impact | SSE to postpone its TK program, Impact | SSE nevertheless agreed to abide by the Commission's decision. Instead of offering TK, Impact | SSE offered additional classes of the same kindergarten program that the Commission had approved in the Contract. Because the kindergarten classes were discussed with the Commission in advance, and they were structured around the design principles and elements set out in Attachment 3 of the Contract, the additional kindergarten classes attended by EEK scholars required no additional authorization from the Commission.

The Draft Report does not identify any provisions of the Contract that are inconsistent with, let alone materially inconsistent with, the kindergarten program at issue in these audits such that additional Commission authorization was required. As an independent agency, it is incumbent on the SAO to make its own, objective analysis of that issue. An objective analysis of the situation The draft finding is therefore wholly unsupported and should be withdrawn.

Impact | SSE Did Not Conduct Any Pre-Enrollment Screening, and Did Not Deny Any Scholar an Education

Despite SAO staff's acknowledgment at the exit conference that the SAO did not have any evidence that any students were screened before enrolling at Impact | SSE, the Draft report nevertheless affirmatively states:

By assessing students before they enrolled, the Charter School potentially limited enrollment and violated the Charter School Act's requirements for admitting and enrolling students.

This assertion is factually incorrect. Impact | SSE has already provided a spreadsheet showing each EEK scholar's enrollment date and the date on which the

“screener” was administered. In every single instance, the assessment was administered after the student was already enrolled, which is consistent with Impact | SSE’s current and contractually obligated practices with respect to its TK program. At the exit conference, SAO staff stated that they could not tell when the screeners were given in relation to the scholars’ enrollment date. However, after review of the spreadsheet, it is not clear where the SAO’s uncertainty comes from. If the SAO has questions about the timing of the assessments given to Impact | SSE’s scholars, we suggest a meeting to discuss the evidence that has been provided and what additional evidence could resolve the SAO’s questions. For convenience, the spreadsheet is attached as Exhibit L.

Impact recognizes that an earlier version of its policy did call for pre-enrollment screening of four-year-olds. Although Impact | SSE adopted that policy based on its good-faith understanding of what was required for it to offer TK, Impact did not implement that part of the policy and did not screen students as a precondition to enrolling in the TK program. Instead, it administered assessments after students were already enrolled, just as it is required to do under its current contract with the Commission. Therefore, the Draft Report must be revised to reflect the fact that Impact | SSE did not do any pre-enrollment screening, and did not limit its enrollment through any improper screening.

Impact | SSE Is Not Required to Perform Pre-Enrollment Screening for TK or EEK

The Draft Report incorrectly states that TK and EEK can only be offered to students who have been screened:

Transitional kindergarten (TK) is a program for children younger than 5 years old who do not have access to high-quality early learning experiences offered in their community before entering kindergarten. State law requires a screening process or other procedures to identify children who are eligible and need additional preparation to be successful in kindergarten the following year. Early entrance kindergarten is for children who are ready to start kindergarten early and likely to succeed in the program. Schools are required to use a screening process or other procedures to determine a student’s eligibility to start kindergarten early and enter first grade the following year.

This statement is mistaken and directly in conflict with the Commission’s TK Policy, which was adopted on December 17, 2020. See Ex. G. In that policy, the Commission states that it “has chosen to allow charter public schools to offer TK programs in alignment with its Educational Equity Policy,” which it recognizes as “inclusive,

socioeconomically diverse and responsive to the needs of children who qualify for participation.” The Commission has specifically allowed charter schools to offer TK, while also reiterating its view that charter schools are not permitted to administer pre-enrollment screening.

Moreover, assuming that the Commission’s stance that charter schools may not screen students for TK is correct, then the SAO’s interpretation of the law is in direct contradiction with RCW 28A.710.020(2), which states that charter schools “[m]ay offer any program or course of study that any other public school may offer, including one or more of grades kindergarten through twelve.” Because other public schools are permitted to offer TK and EEK, then charter schools must be allowed to do so as well. Assuming that the Commission’s view that screening for TK and EEK are not permitted under RCW 28A.710.050(1), then charter schools must necessarily be permitted to offer them without screening, which is exactly the position reflected in the Commission’s policy. The Draft Report should be revised to be consistent with the Commission’s TK Policy and the Charter School Act.

Chapter 392-335 WAC Is Not an Applicable Law or Regulation

Although the Draft Report does not contain any discussion of the minimum age requirements set by chapter 392-335 WAC, WAC 392-335-010 and -025 are cited under the “Applicable Laws and Regulations” heading. To the extent that the SAO relies on those regulations for its conclusion that Impact | SSE’s kindergarten program was not authorized by its Contract, it is mistaken.

*The express purpose of the Charter School Act is to “allow[] flexibility to innovate in areas such as scheduling, personnel, funding, and educational programs to improve student outcomes and academic achievement.” RCW 28A.710.040(3). For charter schools, ambiguities in the rules must be construed in favor of flexibility and innovation in order to give effect to the “policy choice by the legislature to make charter schools available to Washington students.” *El Centro De La Raza v. State*, 192 Wn.2d 103, 110 (2018). To accomplish that goal, charter schools are, except for certain exceptions set out in RCW 28A.710.040(3), generally “not subject to, and are exempt from, all other state statutes and rules applicable to school districts and school district boards of directors.” RCW 28A.710.040(3).*

As the Thurston County Superior Court ruled on the Commission’s motion for summary judgment, “as a matter of law, charter schools are generally exempt under RCW 28A.710.040(3) from the minimum age requirements established under chapter 392-335 WAC, unless the charter school contract... makes those regulations specifically applicable to that school.” Ex. K. As there is nothing in the Contract

that makes it applicable to Impact | SSE, chapter 392-335 WAC is not an applicable law or regulation and should be removed from the Draft Report.

Impact | SSE Did not “Move” its Scholars to Early Entrance Kindergarten

The Draft Reports state:

The Charter School claimed public funding for 65 students enrolled in the unauthorized TK program, and then moved them to early entrance kindergarten when the Commission denied its TK petition.

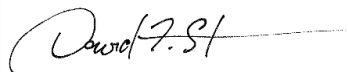
Impact | SSE did not “move” these scholars to EEK. When the Commission decided to force Impact | SSE to delay its TK program, Impact | SSE notified the Commission that it would be opening two new kindergarten classes. It then contacted each family that had a child enrolled in the TK program and offered them the choice of joining one of the new classes as an EEK scholar. The large number of EEK scholars reflected a high demand for Impact | SSE’s kindergarten program, not a decision by Impact | SSE to “move” students into a different program.

Conclusion

Impact | SSE requests that the SAO substantially revise the Draft Report before it is finalized to correct the issues identified above. Impact | SSE will be happy to answer any questions you may have.

Regards,

SCHWABE, WILLIAMSON & WYATT, P.C.



David F. Stearns

DFST

Enclosures

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Auditor's Remarks

We appreciate and carefully considered Impact Public School's response to this audit. Charter Schools must comply with applicable laws and the enrollment policy approved by the Commission and incorporated into its contract.

We reaffirm our finding.

Applicable Laws and Regulations

Authorizing Contract, Article VI, Section 6.1 Enrollment Policy:

The School shall comply with Applicable Law and the enrollment policy approved by the Commission and incorporated into this agreement . . .

There shall be no admission testing or other evaluation required of any applicant . . . [A]ssessments will be administered following enrollment to determine individual instructional programs . . . Impact | Salish Sea Elementary shall be open to all students at the appropriate age groups

Authorizing Contract, Article VIII, Section 8.2 1 Educational Program/Academic Accountability

Material revisions and/or amendments to the essential design elements and education program terms shall require the Commission's pre-approval

Authorizing Contract, Article VIII, Section 8.3 | Content Standards

Basic education, as defined in RCW 28A.150.200, .210 and .220

RCW 28A.150.220(5)(a)...basic educational program shall be accessible to all students who are five years of age..."

RCW 28A.710.050(1): . . . a charter school may not limit admission on any basis other than age group, grade level, or enrollment capacity.

WAC 392-335-010: Except as provided in WAC 392-335-025, a child must be five years of age as of midnight August 31 of the year of entry to be entitled to enter kindergarten.

WAC 392-335-025: School districts may adopt regulations that provide for individual exceptions to the uniform entry qualifications established by this chapter. Such regulations shall provide for a screening process and/or instrument(s) which measure the ability or the need, or both, of an individual student to succeed in earlier entry.

RELATED REPORTS

Financial

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 CHARTER PUBLIC SCHOOL

Impact | Salish Sea Elementary, located in King County, provided educational services to approximately 124 students in grades K-1 during the 2020-2021 school year.

The Charter Public School is a 501c3 nonprofit corporation established under RCW 28A.710.020 and governed by a two to nine member appointed Board of Directors that establishes policies for the Charter Public School according to the terms of a renewable, five-year charter contract executed under RCW 28A.710.160.

Impact Public Schools is authorized by Washington State Charter School Commission to operate Impact | Salish Sea Elementary by a five-year contract effective August 24, 2020 and terminating August 24, 2025.

The Charter Public School received approximately \$1.9 million in direct state and federal funding for fiscal year 2020-2021. The Charter Public School operated in one building and employed approximately 35 employees in the 2020-2021 school year.

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 Impact Public Schools | Salish Sea Elementary at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

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