



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Rainier Valley Leadership Academy

For the period September 1, 2022 through August 31, 2024

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

July 3, 2025

Board of Directors
Rainier Valley Leadership Academy
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 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

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, Charter Public 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 related to Student enrollment reporting for special education that we communicated to Charter Public School management and the Board of Directors in a letter dated June 26, 2025. 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 Rainier Valley Leadership Academy from September 1, 2022 through August 31, 2024.

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 years ended August 31, 2024 and 2023, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Payroll – gross wages, electronic transfers and leave accrual
- Student enrollment reporting – special education
- Establishment of local revenue and expenditure accounts
- Use of restricted funds – professional learning

- Compliance with supplemental contracts for enrichment activities
- Financial Condition – reviewing for indications of financial distress
- Open public meetings – compliance with minutes, meetings and executive session requirements

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

Rainier Valley Leadership Academy, located in King County, provided educational services to scholars in grades 6-12 during the 2023-2024 school year. The Charter Public 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 Charter Public School according to the terms of a renewable, five-year charter contract executed under RCW 28A.710.160.

Rainier Valley Leadership Academy is authorized by Washington State Charter School Commission to operate a 6-12 charter public school by a five-year contract effective August 22, 2017 and terminating August 22, 2022. The school has completed the renewal process with the Charter School Commission as of December 2021 and received a five-year contract renewal effective August 2022 through August 2027.

The Charter Public School received approximately \$3.3 million in direct state and federal funding for fiscal year 2023-2024. The Charter Public School operates in one building and employs approximately 38 employees.

Contact information related to this report	
Contact:	Chastity Catchings, Chief Operating Officer
Telephone:	(206) 305-0646
Website:	https://myrvla.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Rainier Valley Leadership Academy at <https://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.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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