



ARIZONA DEPARTMENT OF EDUCATION
The Audit Unit
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John Huppenthal
Superintendent of
Public Instruction

October 1, 2013

Cynthia Johnson, Charter Holder
Acorn Montessori Charter School
8556 East Loos Drive
Prescott Valley, AZ 86314

Dear Cynthia Johnson,

The Arizona Department of Education (ADE) Audit Unit has completed an audit of the Acorn Montessori Charter School (School) Average Daily Membership reported to ADE for Fiscal Years 2010, 2011 and 2012. The purpose of the audit was to determine whether the School properly reported student enrollment and attendance and whether it received the appropriate amount of Basic State Aid.

Auditors conducted work in the following three areas:

- **Absences**—Auditors obtained the School's student management system (SMS) student absence data and the data uploaded by the School to the ADE Student Accountability Information System (SAIS) for all students for the three fiscal years audited. Auditors compared the SMS data to the SAIS data and did not identify any discrepancies.
- **Entry and exit dates**—Auditors obtained SAIS and SMS entry and exit dates and total membership days data for all students for the three fiscal years audited. Auditors compared SMS data to the SAIS data and did not identify any discrepancies.

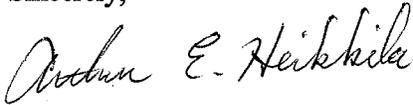
To assess the accuracy of the School's SMS data and the data the School uploaded to SAIS, auditors selected a 10% random sample of student cumulative files for each fiscal year audited, (45 students in FY2010; 44 students in FY2011; and, 43 students in FY2012), totaling 132 student files. Auditors compared the student cumulative file data to the SMS data and SAIS data. Specifically, auditors tested the entry and exit dates, as well as the total membership days and did not identify any discrepancies.

- **Instructional Hours**—Auditors obtained the bell schedules and calendars for all grade levels for the three fiscal years audited. Auditors determined that each grade level for each fiscal year met or exceeded the minimum annual instructional hour's threshold as required by statute.

Since no discrepancies were identified for the three areas examined, no findings or adjustments to Basic State Aid are required. As a result, no further action from the School is necessary.

We appreciate your cooperation and assistance throughout this review. If you have any further questions, please contact me at 602-364-2097.

Sincerely,



Arthur E. Heikkila
Chief Auditor