



ARIZONA DEPARTMENT OF EDUCATION
The Audit Unit
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Diane Douglas
Superintendent of
Public Instruction

September 2, 2015

Kelly Van Sande, Head of School
Arizona Virtual Academy
99 W. Virginia Avenue, Suite 200
Phoenix, AZ 85004

Dear Ms. Van Sande,

The Arizona Department of Education (ADE) Audit Unit has completed an audit of the Arizona Virtual Academy (School) Average Daily Membership reported to ADE for Fiscal Years 2012, 2013 and 2014. The purpose of the audit was to determine whether the School properly reported student enrollment data and whether it received the appropriate amount of Basic State Aid.

Auditors conducted work in the following three areas:

- **Instructional Minutes**—Auditors obtained SAIS and SMS data for all students for the three fiscal years audited. Auditors compared SMS data to the SAIS data.

To assess the accuracy of the School's SMS instructional minutes data and the instructional minutes data the School uploaded to SAIS, auditors selected a 100% sample of students (8,523 students in FY2012; 7,980 students in FY2013; and 7,281 students in FY2014), totaling 23,784 students. Auditors compared the School's SMS instructional minutes data to the SAIS data. Auditors determined that the School had no differences or adjustments that needed to be made.

- **Full-Time/Part-Time Status**—Auditors obtained School SMS enrollment data for all grade levels for the three fiscal years audited. Auditors compared School SMS enrollment data to SAIS records reported for each student. Auditors determined that all students were reported with the correct enrollment status.

- **Withdrawal Forms**— To assess the accuracy of the withdrawal codes reported to SAIS, auditors selected a random sample of students for each fiscal year audited, (2 students in FY2012; 2 students in FY2013; and 2 students in FY2014), totaling 6 students. Auditors reviewed the withdrawal forms in the student files, and compared the withdrawal code to what was reported to SAIS. In addition, auditors reviewed the supporting documentation contained in the file for the withdrawal code reported. Auditors did not identify any discrepancies.

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 602-364-4061.

Sincerely,

A handwritten signature in cursive script that reads "Lisa Eddy".

Lisa Eddy
Chief Auditor