



ARIZONA DEPARTMENT OF EDUCATION
The Audit Unit
1535 W Jefferson St, Bin 19 • Phoenix, AZ 85007
Phone (602) 364-4061 Fax (602) 364-2334

Diane Douglas
Superintendent of
Public Instruction

October 11, 2017

Re: Report Number 18-10

Casey Weiss, Principal
Cornerstone Charter School, Inc.
7107 N. Black Canyon Hwy,
Phoenix, AZ 85021

Dear Mr. Weiss,

The Arizona Department of Education (ADE) Audit Unit has completed an audit of the Cornerstone Charter School, Inc. (School) Average Daily Membership reported to ADE for Fiscal Years 2014, 2015 and 2016. 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:

- **Entry and exit dates**—Auditors obtained SAIS and SMS entry and exit dates and total membership days data for 129 students for the three fiscal years audited. Auditors compared SMS data to the SAIS data.

To assess the accuracy of the School's SMS data and the data the School uploaded to ADE, auditors selected a random sample of students for each fiscal year audited, (39 students in FY2014, 37 students in FY2015 and 53 students in FY2016), totaling 129 students. Auditors compared the student data to the SMS data and SAIS data. Specifically, auditors tested the entry and exit dates, as well as the total membership days. Auditors identified no material discrepancies.

- **Attendance**—Auditors obtained student attendance profiles for the students sampled for the three fiscal years audited. Auditors reviewed the SMS student attendance profiles for each of these students and compared the reported attendance to the SMS data. Auditors identified no material 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 hours' threshold as required by statute.

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

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 "Tammy Seilheimer".

Tammy Seilheimer,
Chief Auditor