



Arizona Department of Education Audit Unit

August 3, 2023

Re: Report Number 24-4

Patrick Finn, Administrator
Avondale Learning dba Precision Academy
7318 W. Lynwood St.
Phoenix, AZ 85035-4542

Dear Administrator Finn:

The Arizona Department of Education (ADE) Audit Unit has completed an audit of Avondale Learning dba Precision Academy (School) Average Daily Membership reported to ADE for fiscal years 2020, 2021 and 2022. 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 areas:

- **Entry and exit dates**—To assess the accuracy of the School’s SMS data and the data the School uploaded to ADE; auditors selected a sample of students for each fiscal year audited. Auditors compared the student data to the SMS data and ADE system 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.
- **FTE calculations**—Auditors reviewed the bell schedules and student schedules to determine whether the School reported the correct full-time enrollment (FTE) data to ADE. Auditors calculated the FTE based on the classes and time a student

Tom Horne, Superintendent of Public Instruction

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was enrolled in the School and compared the FTE to what was reported to ADE. Auditors identified no material discrepancies.

- **Student files**—Auditors reviewed student files to ensure that they maintained required documentation, including birth certificates, immunization, and residency documentation. We found files contained the documentation that was required to be kept in them by statute and ADE guidelines according to record retention schedules and identified no material discrepancies.
- **Distance Learning Plans**—Auditors reviewed the Distance Learning Plans (DLP) for FY2021 that were used to provide education to students. In addition, auditors reviewed the percentage of learning that was distance learning or in person to determine if this was reported correctly. Auditors identified no material discrepancies.

Since no material discrepancies were identified for the areas examined, no 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 602-364-4036.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Melissa Moreno'.

Melissa Moreno,
Chief Auditor