



ARIZONA DEPARTMENT OF EDUCATION

The Audit Unit

1535 W Jefferson St, Bin 19 • Phoenix, AZ 85007

Phone (602) 364-4036 Fax (602) 364-2334

Diane Douglas
Superintendent of
Public Instruction

November 25, 2016

Re: Report Number 17-13

Brian Holman, Executive Director
Empower College Prep
1718 W. Colter St. #143
Phoenix, AZ 85015

Dear Mr. Holman,

The Arizona Department of Education (ADE) Audit Unit has completed an audit of the Empower College Prep Charter School (School) Average Daily Membership reported to ADE for Fiscal Years 2013, 2014 and 2015. 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:

- **Enrollment Data**—To assess the accuracy of the School's SMS data and the data the School uploaded to SAIS, auditors identified a random sample of students for each fiscal year audited. However, the School was unable to provide sufficient enrollment data for FY2013. When the School transitioned between SMS/SIS vendors in FY2014, no data archiving was performed as part of that transition. As a result, sufficient data to evaluate and recalculate individual student ADM generation for FY2013 was inaccessible to the School and to auditors. The School must ensure compliance with A.R.S. § 41-151.12, Arizona State Library, Archives and Public Records Schedule Number 000-11-53 and EX-34 by maintaining all original attendance documentation for at least four years.

- **Entry and Exit Dates**—Auditors obtained SAIS and SMS entry and exit dates and total membership days data for all students for FY2014 and FY2015. Auditors compared SMS data to the data contained in SAIS. To assess the accuracy of the School's SMS data and the data the School uploaded to SAIS, auditors selected a random sample of student attendance profiles for each fiscal year audited; 100 students in FY2014 and 100 students in FY2015, totaling 200 student profiles. 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. No material findings were identified in this area.
- **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. No material findings were identified in this area.

Since no material 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 blue ink that reads "Lisa Eddy". The signature is written in a cursive, flowing style.

Lisa Eddy
Chief Auditor