

---

---

**Superintendent of Public Instruction (SPI)**

---

---

**Agency: 350**

**Audit Report:** 1002985

**Overview and Objectives:**

The Learning Assistance Program (LAP) is designed to enhance educational support to underachieving students. It is considered to be part of the state's basic education system and, as such, must receive full funding from the state. The funding for the LAP program has increased significantly over the years due to changes in funding formulas and grades covered.

Section 123 of Engrossed Substitute House Bill 1244 included a General Fund-State proviso to the State Auditor's Office (SAO) "solely for staff and related costs to verify the accuracy of reported school district data submitted for state funding purposes; conduct school district program audits of state funded public school programs; establish the specific amount of state funding adjustments whenever audit exceptions occur and the amount is not firmly established in the course of regular public school audits; and to assist the state special education safety net committee when requested."

To address the requirements of the proviso, SAO established a number of objectives for their audit. There was one objective involving practices related to financial transactions: the accuracy of the count of students approved for free and reduced-price lunches. The count serves as a basis for LAP funding.

**Conclusion and Recommendation:**

Based on audit work performed, SAO concluded that the LAP funding for the 2007-08 school year included up to \$463,000 for students who were ineligible to be counted and recommended that the Legislature should direct the Office of the Superintendent of Public Instruction (SPI) to modify procedures to update the October count to reflect the results of the November verification process.

**Agency Response:**

The Legislature provided direction to SPI through Section 515 of Engrossed Substitute Senate Bill 6444(2) to make adjustments "as recommended in the report of the state auditor on the learning assistance program dated February, 2010." SPI implemented a system change to make the required adjustments.

**Agency Contact:**

Jennifer Carrougher  
Superintendent of Public Instruction  
PO Box 47200  
Olympia WA 98504-7200  
(360) 725-6288  
jennifer.carrougher@k12.wa.us