



BETTY T. YEE

California State Controller

April 18, 2017

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Taletha Washburn, Director
Plumas Charter
175 North Mill Creek Rd.
Quincy, CA 95971-9678

Re: Certification of Fiscal Year 2015-16 Audit Report and Appeal Rights for
Apportionment Significant Findings

Dear Ms. Washburn:

The State Controller's Office (SCO) has completed its desk review of your annual audit report for the fiscal year ended June 30, 2016. As a result of the review, the SCO certifies that the audit report conforms to the reporting standards contained in the audit guide, *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810. Also, the SCO determined that the report generally meets the requirements of Title 2, *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (Uniform Guidance).

You may now release the portion of the audit fee withheld under the provisions of California Education Code section 14505.

Your annual audit report contained a finding or findings that may be considered apportionment significant (See Attachment). You have 30 days from the date the U.S. Postal Service delivered this letter to request summary review of any apportionment-significant audit finding or findings on the grounds of substantial compliance. In addition, you have 60 days from delivery of this letter—or 30 days following the conclusion of a summary review, with regard to the findings included in that review—to file a formal appeal of any apportionment-significant audit finding or findings on any one or more of the grounds set forth in California Education Code section 41344(d). The request for summary review or formal appeal should be submitted to the following address:

Executive Officer
Education Audit Appeals Panel
770 L Street, Suite 1100
Sacramento, CA 95814

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874
SACRAMENTO 3301 C Street, Suite 700, Sacramento, CA 95816 (916) 324-8907
LOS ANGELES 901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754-7619 (323) 981-6802

ATTACHMENT
Apportionment Significant Findings

Plumas Charter
Fiscal Year 2015-16

<i>Program Name</i>	<i>Finding #</i>	<i>Page #</i>
Entity: Plumas Charter		
Unduplicated Local Control Funding Formula Pupil Counts	2016-01	27-28

CERTIFICATION OF CORRECTIVE ACTION
Resolution of 2015-16 Audit Findings

January 13, 2017

Charter School: Plumas Charter (0146)

Authorizing Entity: Plumas Unified (32-66969)

County: Plumas

Charter School Administrator or Designee's Signature: [Signature] 1/30/17
(The Charter School Administrator certifies that all corrective action(s) specified on the attached page(s) have been implemented and assures that the corrective procedures will be used in ensuing years.)

Contact Person: Taletha Washburn E-mail Address: taletha@plumascharter
school.org

Phone Number: 530-283-3851 Fax Number: 530-283-3841

INSTRUCTIONS

On a separate sheet, please describe the specific corrective action which has been taken for each audit finding identified on the enclosed Management Decision List and provide any requested documentation. Be certain that your responses are clear and concise. You will need to provide all documentation that confirms specific actions resolving the problem, i.e., copies of amended reports, certification number of the amended P-2 or Annual Reports of Attendance, revised procedures, corrective action plans, etc.

Please sign and date this Certification of Corrective Action form and submit the original certification form, response, and corresponding documentation to:

Audit Resolution Staff
School Fiscal Services Division
California Department of Education
1430 N Street, Suite 3800
Sacramento, CA 95814-5901
FAX: 916-327-6157

Your response must be submitted **within three weeks of the date of this letter.**

If the Charter School Administrator or mailing address shown in our letter is incorrect, please report any updated information on our Web page at <http://www3.cde.ca.gov/opuscads/default.aspx>.

MANAGEMENT DECISION LIST

Charter School: Plumas Charter

Charter #: 0146

Authorizer: Plumas Unified School District (32-66969)

County: Plumas

Finding

CDE Decision

2016-01 Unduplicated LCFF
Pupil Counts

Corrective Action/
Documentation
Required:

Submit unduplicated pupil count changes in the Charter
School Audit Adjustments to CALPADS Data entry
screen through the Principal Apportionment Data
Collection Software in Corrected Annual mode and
provide certificate number.

1/30/2017

Audit Resolution Staff
School Fiscal Services Division
California Department of Education
1430 N Street, Suite 3800
Sacramento, CA. 95814-5901

To Whom it May Concern,

Below is a synopsis of the Unduplicated Student Reporting issue we encountered during our Attendance Audit held in June of 2016. The issue resulted in an audit finding; our first finding in eighteen years. The reporting error was corrected and a new system put in place to avoid such an issue occurring in the future.

During the Attendance Audit in June of 2016, it came to our attention that we had over claimed students eligible for participation in Free or Reduced Lunch by 36 students. There were two contributing factors that resulted in the reporting error:

- 1) When PCS sent out registration forms in April of 2015 preparing for 2015-2016 enrollment, we erroneously included 2014-2015 income figures used for NSLP qualification. When we realized this had occurred, we sent parents an updated income form to complete in August of 2015. What qualified a family using the 2014-2015 figures did not necessarily qualify them using the 2015-2016 figures. We inadequately tracked the completion of the new form due to staff transition of the Registrar position, which resulted in an incomplete documentation record.
- 2) In our SIS, there is more than one location a student can be added to "special programs" (of which NSLP is one). Our previous registrar had been inputting to more than one of these locations. As students turned in the updated NSLP form throughout the fall of 2015 and the info was added into the SIS, there was some confusion over the correct location which caused a data discrepancy.

The incorrect Fall 1 CALPADS submission (which included the 36 misclassified students) resulted in a dollar value of \$11,027. We expect that the state will reclaim these funds during the 2016-2017 school year, either when P1 is certified in February or when P2 is certified in June. Our Preliminary Budget reflects this difference in funds.

Immediately following the audit, we updated our data base and corrected the misclassifications, resulting in the EOY CALPADS submission having correct information.

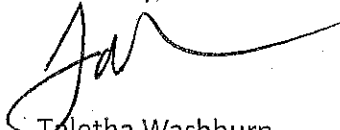
Moving into the 2016-2017 school year, we implemented an improved system of tracking our NSLP (thus Unduplicated Students) qualification and documentation. Specifically the process now includes and will continue to include the following:

- 1) We will wait until July 1st to send out NSLP information, ensuring that the current year's figures are being used. We now request that parents complete the form online as part of the online registration that has replaced our previous paper enrollments. The online form does not allow parents to circle a range of incomes but rather state an approximate income.
- 2) We now maintain a binder dedicated to NSLP forms, printed from the online platform that is reviewed regularly for completion and for alignment to the CALPADS reports. After the 2016 Fall 1 CALPADS draft report was made available, we cross checked every student that showed on the report as qualifying for Free and Reduced lunch, and as an Unduplicated student, to confirm the results. We did find errors through this process, and were able to correct them before the final submission.

We take our responsibility as stewards of public funds very seriously, and worked diligently and expediently on correcting the issue identified through our audit.

Please do not hesitate to contact me if you require any further information or have questions concerning this issue.

Sincerely,



Taletha Washburn
Executive Director

Attachments:

Charter School Audit Adjustments to CALPADS Data-Report and Certification

Certification

County: Plumas

Fiscal Year: FY 2015-16

District: Plumas Unified

Plumas Charter

Annual

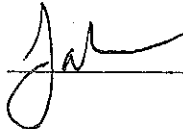
CDS CODE 32 66969 3230083

ADOCE541

Charter School Audit Adjustments to CALPADS Data

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

Responsible Charter School Official:



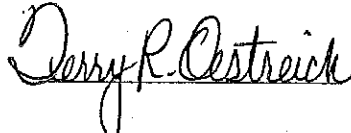
Date: 1/30/17

School District Superintendent:



Date: 1-30-17

County Superintendent of Schools:



Date: 1-30-17

Any inquiries concerning this report should be directed to:

CONTACT NAME ClaireButterworthPlumas

PHONE (213) 292-6620 * 422

FAX

E-Mail claire.butterworth@edtec.com

Charter School Audit Adjustments to CALPADS Data

County: Plumas

Fiscal Year: 2015-16

District: Plumas Unified : Plumas Charter

Annual

CDS CODE 32 66969 3230083 0146

Certificate Number: AD0CE541

CALPADS Data Audit Adjustments EC 42238.02(b) (3) (B)

Note: Adjustments will only affect the LCFF
Unduplicated Pupil Percentage calculations and will
not modify certified CALPADS data.

	Net Change Enrollment Count	Net Change Unduplicated Pupil Count
Charter Funded Students		
Adjustment to CALPADS enrollment and/or unduplicated pupil count based on charter's audit finding or auditor letter of concurrence	A-1 0	(36)
County Funded Charter Served Students		
Counts for Juvenile Court Students - Adjustment to CALPADS enrollment and/or unduplicated pupil count based on charter school's audit finding or auditor letter of concurrence for juvenile court school students served by the charter school but funded through the COE'S LCFF Alternative Education Grant pursuant to EC 2574(c) (4) (B)	B-1 0	0
Counts for County Funded Non-Juvenile Court Students - Adjustment to CALPADS enrollment and/or unduplicated pupil count based on charter school's audit finding or auditor letter of concurrence for students served by the charter school but funded through the COE'S LCFF Alternative Education Grant pursuant to EC 2574(c) (4) (A)	B-2 0	0