



# STATE OF WYOMING

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## DEPARTMENT OF AUDIT

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### PUBLIC FUNDS DIVISION

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September 20, 2012

Ms. Cindy Hill  
State Superintendent of Public Instruction  
Hathaway Building, 2<sup>nd</sup> Floor  
Cheyenne, WY 82002

Dear Ms. Hill:

We have examined district information pertaining to distance education used to determine the average daily membership (ADM) component of the Wyoming Funding Model. Specifically, we examined the data submitted by school districts to the Wyoming Department of Education (WDE) for the audit period July 1, 2009 through June 30, 2010. In addition, we reviewed WDE's procedures for collecting distance education information on the WDE 591 for use in the Funding Model.

Wyoming Statute 9-1-513 requires we "Conduct periodic audits of each school district pertaining to data required to be submitted to the department of education under law and by rule and regulation of the state superintendent of public instruction for purposes of implementing and operating the "school finance system" as defined under W.S. 21-2-203(a)." Additionally, W.S. 9-1-513(b)(iii) requires that we "Conduct compliance and effectiveness and efficiency audits of the state department of education with respect to data used in the school finance system, implementation and computations under the school finance system and the allocation of funds to school districts through the school finance system."

#### **OBJECTIVE**

Our initial objective was to verify distance education information submitted for funding the ADM component of all 48 school districts was accurate and complied with statute. However, due to questions about the reliability of distance education information, we conducted a management study identifying issues within the distance education reporting process rather than determining any funding differences.

#### **SCOPE & METHODOLOGY**

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The procedures and techniques used are designed to determine the accuracy of data submitted to WDE, as well as to determine the efficiency and effectiveness of WDE's data collection process. The procedures and techniques used included:

- Interviews of district staff and management.
- Gaining an understanding of district and distance education provider tracking systems.
- Analytical reviews of district and distance education provider acquired information.
- Discussions with distance education providers' staff to understand their processes and procedures.

We reviewed internal controls relating to the reported findings. These controls included:

- Procedures for ensuring valid and reliable data are submitted.
- Policies and procedures to reasonably ensure resources are used according to law and regulation.

Each school district is responsible for the accuracy and reliability of information submitted to WDE. Our responsibility is to determine the accurate presentation of this requirement.

The accompanying audit of distance education for the Audit Period: July 1, 2009 through June 30, 2010 presents the results of our audit.

This report is intended for the Legislative Management Audit Committee, Departmental Management, and other regulatory state agencies. This report is a matter of public record and distribution is not limited.

*Public Funds*

Public Funds Division

cc: Governor's Office  
Legislative Service Office – Dave Nelson  
All County Clerks  
All 48 School Districts

**Statewide Distance Education Data Audit**  
**Audit Period: July 1, 2009 – June 30, 2010**

**EXECUTIVE SUMMARY**

The distance education system in Wyoming is comprised mainly of four K-12 providers and the state's community colleges. Three of the four K-12 providers are school districts that have partnered with private distance education companies. The remaining provider is a virtual charter school based in Fremont County. These providers report the percentage of completed milestones for each student. From this information, an ADM equivalent is calculated for use in the funding model. Although this process seems simple, it is actually quite cumbersome for all parties involved (districts, WDE, and the Department of Audit (DOA)).

Our audit of this information revealed numerous issues with the collection and reporting process of the milestone data. These issues are identified below:

- In the current distance education funding mechanism, resident districts may have financial consequences due to the reporting errors of providers. For example, the providers fill out the WDE 591, but the resident districts have no way to verify if the completed milestone information is correct.
- What is used as a milestone could be different across providers. Although WDE has defined what a milestone is in its distance education guidebook, each provider could implement a milestone differently. For example, one provider may use each assignment as a milestone, while another may use each unit as a milestone.
- The distance education model is supposed to be a partnership between the partnering district and the distance education provider, but it appears the partnering districts were largely uninvolved in the process, relying mainly on the provider to create distance learning plans (DLPs) and track and report milestones.
- For students we tested that were taking distance education courses at a community college, those colleges could not or would not provide any information to us (we did not test students at all community colleges). The colleges did not take an active role in creating DLPs, determining milestones, or tracking progress.
- For multiple providers, the required milestones reported on the DLPs did not match the required milestones on the Wyoming Switchboard Network (WSN).
- Wyoming is the only state that requires providers to use milestones for distance education funding.
- The WDE 591 Guidebook is not clear on the number of school days to use in figuring ADM from the milestones. It is not clear whether the days or the milestones should be prorated in determining membership. It is also not clear if the days used are from the resident district calendar or the virtual school calendar.
- The process for determining completed milestones for the largest provider lends itself to errors. The process involves exporting large amounts of data into Excel spreadsheets and using numerous tabs and formulas to aggregate the data.
- There is no guidance to account for special or unusual cases such as special education students taking distance education courses.
- By defining distance education in the manner it has been, it encompassed more situations than anticipated. For example, if a student is physically at the brick and mortar school all day, but taking distance education classes by computer, ADM must be calculated by completed milestones rather than the fact the student was physically at the school all day.
- A number of districts did not have or maintain DLPs or memorandum of understandings (MOU's) which are a statutory requirement of the distance education program.

All of these issues have led us to question the reliability, validity and efficiency of the current method for funding the distance education system. Due to these issues, districts may not be making decisions regarding distance education based on the best interest of the student. Because of the complications involved with distance education, some districts do not allow students to take distance courses unless it is on the student's own time. Additionally, some districts will not let students take distance courses from certain providers. Finally, other districts may be participating in distance education only due to the financial incentive it provides. For example, a district can claim ADM for formerly homeschooled students or students outside of the resident district.

## Detailed Audit Report

Because distance education was a new program and our initial exposure to it through full audits indicated some issues, we conducted a statewide distance education component audit for SY 2009-2010 (Funding Year 2011). During the course of our testing, issues arose that made determining the correct funding of distance education difficult. Therefore, this audit details those issues rather than determining any funding differences.

### Testing Methodology

The definition of distance education is any course taken where the student and teacher are separated by time and/or space. All students taking courses meeting this definition are required to be reported on the WDE 591. For all distance education students in the state, we first determined whether or not the students were considered full time brick and mortar in their resident district. If they were considered full time, we did no further testing. For the remaining students, we conducted additional testing to verify the accuracy of required and completed milestones. This testing was done by comparing information from WSN, DLPs, and detail information from the providers' student information systems.

### WDE 591 Collection

The distance education providers complete the WDE 591 and send it to the districts. Each individual district may or may not perform some level of review of the WDE 591 information (this would include verifying approved courses and required milestones that match students' DLPs). Districts then upload the 591 to WDE. WDE's data rules check for missing information and differing course titles. However, there is no check against the WSN to verify if required milestones match. The WDE 591 information is also not checked against the WDE 600 for ADM. The WDE 591 has optional supplemental worksheets to help districts calculate ADM, but a number of districts do not use them. Although WDE has made a concerted effort to address as many distance education issues as possible and is proactive in updating its guidebook, some guidance is still lacking. For instance, guidebook contains information that is contrary to statute. The guidebook states that no DLP is necessary for post-secondary institutions, while W.S. 21-13-330 (g)(i) requires a DLP for *all* distance education students. In addition, some information in the guidebook is still not clear, such as whether resident or virtual school days should be used in calculating ADM. Finally, the guidebook does not have guidance for unusual situations such as special education students taking distance education courses. For example, a special education student may only take two classes, but is counted as a full ADM because he is in school all day long. The guidebook provides no alternate method for determining ADM if this were a distance education setting.

### Findings

This audit has illustrated there are still a variety of issues facing both the districts and WDE in regard to the distance education component of the funding model. Because of these issues, we questioned the reliability of the data from the distance education providers. Therefore, we determined it was not appropriate to calculate funding differences for distance education based on this information. Instead, the issues we observed are detailed below by provider.

#### *Wyoming Virtual Academy (K12 Inc.)/Niobrara County School District #1*

- Distance education in Wyoming is based on a partnership model, but it appears Niobrara County School District #1 was not as actively involved as one would have expected.
- There were data reliability issues with the reporting process.
- Niobrara County School District #1 had difficulty identifying virtual students from brick and mortar students.
- Required milestones reported on the DLP by the Virtual Academy did not match the milestones approved on the WSN.

In discussions with the partnering district and the provider, it appears the partnering district leaves most of the administration of the distance education program to the provider. It does not appear the partnering district has much input or oversight into the WDE 591 data reporting process. Additionally, it appears the partnering district is not heavily involved with determining distance education is the most beneficial educational environment for each student. A number of superintendents were concerned about students in their district that may not be

academically prepared to be successful in the virtual learning environment enrolling with distance education providers.

There were numerous issues that caused us to question the reliability of the data reported on the WDE 591. First, the Niobrara school district had difficulty identifying which students were enrolled in distance education courses from its student tracking system. Data did not match between the WDE 591, WDE 600, and the district's student information system (SIS). Additionally, we questioned the reliability of the data used on the WDE 591 from the provider. The information on the WDE 591 was derived from data exported to Excel from the Virtual Academy's SIS. Once into Excel, the Virtual Academy used a number of tabs and formulas to aggregate milestone information. When tracing milestone information from the WDE 591 to the DLPs to the information in the Excel files, we observed numerous inconsistencies.

Among the inconsistencies observed were: 1) The Excel files had no milestone detail for foreign language courses for K-8 students. 2) The Excel files had no milestone detail for students who withdrew from a distance education course prior to the end of the year. 3) The Excel files showed more completed milestones for some classes than "total" milestones. The Virtual Academy's explanation for this was the courses were semester one and two courses so the required milestone should be doubled; however, there were other semester one and two courses where the required milestones were not doubled. This raised the question why some courses should be doubled, but others were not. 4) The Excel files showed courses that were not reported on the WDE 591. 5) There were courses listed on the WDE 591 that were not approved on the WSN. 6) The Excel files showed "completed" milestone information that differed from the WDE 591.

#### ***K12 Inc./Campbell County School District #1***

- Some reported required milestones on the DLPs did not match the required milestones on the WSN.

#### ***Connections Academy (Connections Education LLC)/Teton County School District #1***

- Milestones reported on the WDE 591 for some classes did not match required milestones on the WSN.
- Required milestones were being prorated for students entering distance courses after the beginning of the school year.

As discussed above with the Wyoming Virtual Academy, there are concerns about the level of involvement of the partnering districts. Additionally, when this program was transferred to Big Horn County School District #1, Teton County School District did not have any access to historical data for its distance education students. This provider had no explanation why some of its course milestones did not match the approved milestones on WSN. When milestone information was traced from the WDE 591 to the provider's SIS, the information supported the WDE 591 milestones rather than the WSN milestones. Finally, when testing milestone information on the WDE 591, we observed some courses that had reduced milestones for students who enrolled in the distance education course after the first of the school year. From the guidebook, it is not clear whether or not milestones, school days or both should be adjusted when calculating ADM for a virtual student.

#### ***Wyoming "e" Academy of Virtual Education (WeAVE)/Fremont County School District #21***

- There is confusion over the treatment of ADM for resident district students who are taking online courses in a classroom at the brick and mortar school.

Students taking online courses meet the definition for distance education even if they are physically at the school for the entire day. This has caused confusion over which method should be used to determine ADM. Membership for distance education students is required to be calculated based on completed milestones. However, most districts in this situation have determined membership based on physical attendance in a classroom. This is one example of where the broad definition of distance education may have encompassed more than what was intended.

### ***Wyoming Community Colleges***

- Some community colleges have been non-cooperative with school districts, WDE, and DOA in the distance education process.

Some community colleges (we did not audit students from all community colleges) have not taken an active role in creating DLPs and associated milestones. Since they do not participate in establishing milestones, they do not track progress toward completed milestones. With no DLP, we did not have any milestone data to audit. Some districts had no idea what a milestone was, while others had no way to determine milestones (WSN did not collect milestone information for community college courses). When we attempted to get milestone information from some community colleges directly, they refused, citing privacy laws, specifically Family Education Rights and Privacy Act (FERPA). However, according to FERPA Title 34, Section 99.35 state authorities can audit or evaluate the effectiveness of State supported education programs.

### ***Statewide findings***

Both K12 Inc. and Connections Education LLC indicated Wyoming is the only state they serve that uses milestones to determine funding. This could contribute to the inconsistent data we have seen since the providers have to track Wyoming students differently than all other students. Additionally, although WDE has defined what a milestone is in its guidebook (key topics or required objectives presented in a distance education course used to track student progress), providers have implemented milestones differently. For example, one provider may use completion of an individual assignment as a milestone, while another provider may use completion of an entire unit as a milestone. This could potentially lead to different ADM calculations for equivalent work at different providers. Finally, resident districts could be held financially responsible for data reporting errors from the providers since the resident district receives the ADM funding, but the provider prepares the WDE 591 data used in the ADM calculation.

### **Recommendations**

Most of the issues discussed in this report can be addressed by the following two recommendations. First, the legislature should revisit how distance education is funded in Wyoming. Due to the complexity of tracking milestones and calculating ADM, a number of districts are reluctant to allow their students to participate in distance education. One method for simplifying distance education funding is to remove it from the ADM component in the model. Another example would be to provide funding based on a measurement other than milestones, similar to what is done in other states.

Second, the legislature should consider narrowing the definition of distance education. The current definition is too broad. For example, community college courses taken for dual enrollment at the high schools are now defined as distance education while never being an issue prior to this program. Also, students taking a distance education courses while at the brick and mortar school, are now being treated as students in the distance education program.

If the legislature decides not to implement these recommendations, a lot of work will be necessary to improve data quality. Wyoming Virtual Academy, specifically, will have to develop a better process for maintaining, tracking, documenting, and reporting its completed milestones. Additionally, WDE will need to implement business rules to compare data between the DLPs, WDE 591, and the WSN. Provided the “optional, supplemental” worksheets on the WDE 591 are completed these business rules could also include the WDE 600.

### **Effects of the Audit**

Although WDE has made strides to address many of the issues in this audit that are within its control, if the method of funding distance education is not simplified, districts will continue to make decisions based on reducing their time and effort in calculating ADM and the financial risk involved with distance education students. Making decisions this way is not in the best interest of students' education. Because distance education will only continue to grow, provider districts will have more financial risk, especially as more and more districts refuse to sign MOU's. Although we did not determine funding differences for this audit, the financial impact to provider districts could be substantial in subsequent audits.

**Summary of District Responses**

Less than one-fourth of the state's school districts responded to the audit report. Of those responding, most of the districts agreed with the findings and recommendations. Two areas of the report were specifically mentioned by a couple of districts; the reporting was cumbersome and the district was no longer willing to sign MOU's. Individual district responses may be viewed by going to the Department of Audit website:

**[http://audit.state.wy.us/PFUNDS/School District Audits.asp](http://audit.state.wy.us/PFUNDS/School_District_Audits.asp)**

### Distance Education Changes Since 2009-2010

Our students are changing. They always will. Our instructional methods are evolving. They always should. Our educational system, our policies, our traditional views of learning is being disrupted. As it should. Distance learning is one aspect of this educational innovation and change. Students are learning anywhere, anytime, and at any pace. Educators are providing instruction with more flexibility, accuracy and access to reach their students. Collectively, students, parents, teachers, administrators and legislators around the world peaked through the distance learning looking glass and understood its value.

As the following table illustrates, tremendous educational changes have taken place since 2009-2010. In the 2009-2010 audit school year, 1,184 Wyoming public school students participated in distance education. This participation rate was a 153% increase from the previous 2008-2009 school year; the year Wyoming Statutes 21-13-330 and 21-2-202(a)(xxxi) were first implemented in support of distance education. Last year, 2,046 students participated in distance education coursework. This participation growth changed many aspects of Wyoming's educational landscape.

	Students Participating in Distance Education	Rate of Change
2008-09	468	- NA -
2009-10	1184	+153%
2010-11	1528	+29%
2011-12	1987	+30%

Systems emerge to meet the challenges of providing reliable and valid data for new educational measures. New policies are implemented to improve efficiency. Many old policies are refined. The following items articulate the progress already made addressing the prominent issues identified by the DOA:

#### Progress Towards Prominent Issues

- *Through collaboration with the DOA, the WDE has updated the Resident District Handbook, a K-12 guide to distance education, to include a section outlining all of the necessary documentation to archive for audits. Districts are responsible to ensure that the data they send, receive, and use is valid and accurate. Until recently, resident districts were unprepared to avoid "financial consequences due to the reporting errors of providers." However, no issue can possibly be avoided unless the expectations were first clearly provided. It was unknown that the resident district needed to maintain Milestone completion records that were directly attributed to the program provider's system. However, this issue was identified through establishing auditing policies. Unfortunately, the issue and its solution were identified too late in the process. Solutions to a 2009-*

2010 issue cannot be solved in May of 2012. Future complications are easily resolved in a timely manner through continued collaboration between the WDE and DOA.

- *Providers are identifying course Milestones using a common system.* Variation in how distance education providers select Milestones may be a potential issue but further review will be necessary. What each provider chooses to use as their Milestones is different. In the last few years, district providers established their own consistency by selecting Milestones that are readily extracted from their Learning Management Systems; these systems, in turn, are designed to track the most instructionally valuable information. As a result, the Milestones identified are the best choice to monitor a student's course completion and participation. Each system, curriculum, and provider is different. So are the Milestones they select. The consistency is found in using what Milestone data is readily accessible within each unique system.
- *Resident districts are becoming more involved in their partnerships with distance education programs.* This progress continues to be slow; but, with better systems and more experience, improvements are advancing. The degree of collaboration required for districts to partner in distance education is unparalleled.
- *Distance education Milestones have been incorporated into the mainstream K-12 data system.* Through collaborative work between the WDE and district providers, tremendous gains were made to ensure the consistency of course information and Milestones counts across multiple sources: the Wyoming Switchboard Network (WSN) course catalogue, student level Distance Learning Plans (DLP), providers' systems, district Course Inventory (WDE638), and the Teacher/Course/Student collection (WDE684). Now that the Milestone counts are incorporated into the WDE684, course information will be available for formal review three times a year. This change will further increase the consistency of how Milestones are reported and provide students, parents, teachers and administrators with intervention opportunities as needed.
- *Exemplary data systems have emerged to monitor distance education students across multiple districts.* To varying degrees, all providers had difficulty exporting Milestone information in 2009-2010. Educational infrastructure is slow to change and takes extensive planning. Some School Information Systems (SIS) and Learning Management Systems (LMS) were able to incorporate new data elements more readily than others. The portability of data between districts is continually refined and improved. In the most recent Keeping Pace<sup>1</sup> report, states are told to "invest in data systems, student tracking, and new accountability measures to ensure that online and blended learning provide both opportunities and positive outcomes, and that all stakeholders can accurately assess student and school performance." In our current educational system, if a district or provider cannot readily supply appropriate data efficiently then they should reconsider their choice of SIS and/or LMS.
- *State-level data collections have been updated and business rules have been implemented to better track distance education.* As part of the ongoing effort to improve data collection processes, the WDE works closely with stakeholders to refine and

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<sup>1</sup> Evergreen Education Group. (2012). Keeping Pace with K-12 Online and Blended Learning. Retrieved November 2, 2012, from <http://kpk12.com/reports/>

improve data collection and reporting methods. In FY 2009-10, the collection of membership data at a more granular level allowed the WDE to develop and implement business rules that cross check specific student IDs across other district WDE600 submissions. This allowed districts to identify overlapping membership as it relates to distance education students receiving services from another district. With the incorporation of WDE591 data into the WDE684, the WDE will be able to further refine the validation process by cross referencing reported student milestone data with information reported on the WSN; however, due to the aggregation of membership at the student level it is not possible at this time to distinguish the portion of membership that is attributable to traditional attendance methods and the portion attributable to distance education milestones. The WDE will continue to seek opportunities to improve upon the data validation process and incorporate additional business rules specific to distance education.

### **Department of Audit Recommendations**

The Wyoming Department of Education has concerns about the recommendations the Department of Audit made to the State legislature. These recommendations are not in the best interest of Wyoming's students. If acted upon, these recommendations will set the system back multiple years instead of improving and guiding us forward.

First, it is unwise to request legislative action to revisit how distance education is funded in Wyoming. The legislature's decision in 2008 to incorporate distance education into the existing model is still a sound decision. Furthermore, the use of Milestones is an innovative and progressive decision still today that effectively blends local control with state oversight.

- Tracking membership through progress is a more instructionally sound indicator than traditional seat-time. In fact, states are moving away from seat-time based funding towards more flexible and appropriate measures such as competency<sup>2</sup>.
- In accordance with WS 21-13-330(g), districts are required to monitor the participating student's progress through their distance education coursework. This measure is Milestones progress. If this measure is valuable enough for instruction then it should suffice for determining membership.
- On the national landscape, other models that states use to fund distance education are either incompatible with Wyoming's system or instructionally problematic. Annual appropriations artificially limit student enrollments and become political<sup>1</sup>. Funding distance education via enrollment snapshots is outside of Wyoming's model and has unintended consequences for those students who choose a distance education program after the snapshot date. Other states have decided to determine seat-time for distance education students but regularly logging into a Learning Management System only

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<sup>2</sup> Chris Sturgis, MetisNet; Susan Patrick, iNACOL; Linda Pittenger, CCSSO. (2012). It's Not a Matter of Time. Retrieved November 2, 2012, from <http://kpk12.com/reports/>

identifies students as being present without any instructional value such as progress or completion.

- It is crucial for distance education to remain within the model in a manner that is compatible with traditional seat-time. Mathematically, tracking a student's progress through Milestones is the closest approximation to taking attendance. With improvements to how Milestones are used to generate ADM, the compatibility between these two measures increases. This process engages the next evolutionary step in distance learning - blended or hybrid learning. We have moved away from students being either distance education or brick-and-mortar. These instructional models are merging to provide our students more flexibility and choice. Moving away from this merger is not the right decision.

Second, narrowing the definition of distance education is ill advised. Perhaps from a policy and implementation perspective this appears easier. However, from an instructional perspective this is a great disservice to Wyoming's students. Digital learning and distance education are creating more instructional options and viable models of student learning. Our policies need to remain flexible enough to allow for these innovations while tracking their educational outcomes and performance. Furthermore, we all acknowledge distance learning and digital learning will continue to grow and impact our educational system. Our ability to monitor these emerging strategies must continue to grow as well; attempting to reclassify or ignore these instructional models leaves us blind to both their strengths and challenges. Given that most data systems are not up to the task<sup>3</sup> of tracking these new models of learning, it is crucial to remember that the right definitions and policies will steer these data systems towards a position to provide meaningful information. We need more clarity and deeper analytics for the enormous variety of distance learning models that are emerging to improve students' education. Wyoming is already better positioned than most states; and, with continued efforts, can take the lead on the national stage.

### **Wyoming Department of Education Recommendation**

We should collectively acknowledge the disruptive innovations being introduced by distance learning in Wyoming. Distance education impacts every facet of the current educational system; but, its value, scope, and potential is sorely underestimated. If done properly, improvements to our state-level policies and procedures will allow our districts more flexibility to pursue their role: helping our students to learn and providing them a multitude of opportunities - scrubbing away any excuse based on time, location or funding.

The WDE and DOA should revisit the current policies used to calculate Average Daily Membership (ADM) for students involved in distance education coursework. Although the instruction our students receive continues to evolve, the methods used to calculate their ADM and funding were developed in 2007-2008. Milestones are the right measure for Wyoming to

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<sup>3</sup> Evergreen Education Group. (2012). Keeping Pace with K-12 Online and Blended Learning. Retrieved November 2, 2012, from <http://kpk12.com/reports/>

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track its distance education students, monitor their progress, and ultimately fund their education. However, the method of *how* Milestones are used to contribute to a student's ADM needs to be revisited:

- There is currently an unnecessary restriction in place that requires all DE ADM to be calculated fractionally. This artificial restriction produced cumbersome policies that can be improved. The WDE's proposed changes to WS 21-13-330(h) remove this restraint and allow for the DE and traditional ADM to be better integrate/align through rules and regulations.
- Collaborative work is necessary to include revised distance education policies into the Chapter 8 Rules and Regulations for the School Foundation Program. There exist more equitable and consistent methods to calculate ADM generated by both distance education and traditional brick-and-mortar coursework.
- A collaborative and realistic timeline to secure and integrate these changes at the district and school level is paramount.

The Wyoming Department of Education appreciates the work of the Wyoming Department of Audit and views this as an opportunity to improve processes and procedures for the future.

Sincerely,



Cindy Hill  
Superintendent of Public Instruction