

ASD INTERNAL AUDIT REPORT

ASD 2026-02

Substitute Usage

Anchorage School District

August 20, 2026

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Mayor Suzanne LaFrance
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-Office of Internal Audit-

August 20, 2026

Anchorage School District Superintendent and Members of the School Board:

I am pleased to present for your review **ASD Internal Audit Report 2026-02, Substitute Usage, Anchorage School District**. A summary of the report is presented below.

We have completed an audit of the Anchorage School District's Substitute Usage.

Our audit found substitute usage by the Anchorage School District needs improvement. Specifically, our review found substitutes were sometimes being compensated at a rate higher than advertised, long-term substitute teachers' compensation practice needs review, and substitute budgets were not consistently tracked or monitored at the school level, resulting in expenditures exceeding allocated budgets. In addition, it was revealed building substitutes were sometimes assigned to non-teaching roles, some long-term substitutes were compensated during Anchorage School District closure, and full-time teachers were listed as long-term substitutes within Frontline and EmpCenter. Moreover, we found the substitute database is inconsistent between Frontline and EmpCenter, and the long-term substitute list needs review as our audit found the lists maintained by Talent Management and BusinessPlus were inconsistent, outdated, and not reliable for staffing decisions. Furthermore, we found the onboarding process for substitute teachers needs improvement, and Title I schools experienced higher rates of unfilled substitute positions compared to non-Title I schools. Finally, our review found incorrect addenda were sometimes input for Anchorage Education Association classroom coverage making it difficult to identify all the related entries, Anchorage Education Association classroom coverage entries were not consistently recorded timely, and classroom coverage was not consistently tracked across schools.

There were 13 findings in connection with this audit. Management was responsive to the findings and recommendations.

Alden P. Thern
Director, Internal Audit



Mayor Suzanne LaFrance
Municipality of Anchorage
-Office of Internal Audit-

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Internal Audit Report 2026-02
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Introduction. The Anchorage School District (District) employs over 5,000 full-time and part-time staff to support approximately 41,000 students. To ensure learning and continued operations without interruption, the District hires temporary employees, including substitute teachers and other support staff, to cover absences and vacancies. Substitute positions are utilized across more than 120 schools and programs, including roles such as teachers, nurses, paraprofessionals, clerical staff, security personnel, and cafeteria support staff. On average, approximately 485 substitutes are utilized daily across the District during the school year. For this audit, we focused on Anchorage Education Association (AEA) substitute teaching positions.

An individual seeking to substitute teach with the District must hold a bachelor's degree and complete the required screenings, including a background and reference check, prior to being hired. Once hired, the substitute assignment process begins with identifying staffing needs at the school location. Requests for substitute teachers may be initiated by a teacher or the school principal depending on the need. This is completed by entering the leave request or vacancy into the Frontline Absence Management (Frontline) system, administered by the Talent Management division. Substitutes can then view and accept assignments through Frontline based on their availability and preferred locations.

The District utilizes several types of substitute teachers to meet varying staffing needs, including day-to-day substitutes, building substitutes, and long-term substitutes. Day-to-day substitutes provide short-term coverage for teacher absences, typically filling assignments that range from a single day to several consecutive days. These substitutes generally follow lesson plans provided by the absent teacher and are

compensated at a standard daily rate established by the District. Building substitutes are assigned to a specific school on an ongoing basis and report daily regardless of whether a specific teacher absence has been prearranged. These substitutes provide consistent, on-site coverage for unplanned absences and vacancies within the school. Both day-to-day substitutes and building substitutes are compensated at \$175 per day and \$225 per day with current Alaska Educator Certificate. Long-term substitutes fill extended vacancies, such as those resulting from medical leave or other prolonged absences. Long-term assignments require the substitute to assume full classroom responsibilities. Due to the increased responsibilities, long-term substitutes are typically required to hold an Alaska educator certificate issued by the State of Alaska. In addition, long-term substitutes are responsible for lesson planning, grading, parent communication, and other duties equivalent to those of a full-time teacher. Accordingly, long-term substitutes are compensated at a higher rate, \$285 per day, than day-to-day and building substitutes. When a substitute teacher is not available, AEA classroom coverage may be utilized. This coverage allows teachers to receive additional compensation (addenda) for providing classroom instruction as needed for an absent colleague.

Once a substitutes time or AEA classroom coverage has been recorded, the information is processed through the District's payroll workforce system, known as EmpCenter. The designated timekeeper at each school is responsible for ensuring all substitute time and AEA classroom coverage is accurately recorded in EmpCenter. AEA classroom coverage is paid at a rate of \$40 per hour, while the highest-paid substitute teaching position (i.e. long-term substitute) is compensated at just over \$35 per hour. The table below outlines the current compensation structure for substitute teachers within the Anchorage School District.

Type of Position	Rate of Pay
Substitute Teacher* – Regular Daily Rate	\$175 per day; \$87.50 per half day
Substitute Teacher* – With Current Alaska Educator Certificate and/or Retired ASD Teacher	\$225 per day; \$112.50 per half day
Long-Term Substitute Teacher	\$285 per day; \$142.50 per half day
Title I School Assignment	Additional \$25 per day or \$12.50 per half day added to base daily rate

*Day-to Day and Building Substitute Compensation

Three schools are classified as accelerator schools, which pay day-to-day substitute teachers at a higher daily rate of \$250 per day to help attract substitute teachers to those specific locations. These locations include Baxter Elementary, North Star Elementary, and Chester Valley Elementary.

Objective and Scope. The objective of this audit was to determine if substitute usage was consistently, properly, and efficiently administered throughout the District. To better understand substitute utilization and ensure alignment with District policies, we reviewed applicable policies and procedures and interviewed District staff at 15 schools, including elementary, middle, and high schools, to discuss substitute practices at each site. We reviewed Frontline and EmpCenter data to better understand substitute usage. The period of the review covered substitute usage during the 2025-2026 school year.

We conducted this performance audit in accordance with generally accepted government auditing standards, except for the requirement of an external quality control review due to budget constraints. We also developed and implemented the required quality management system. 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 that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The audit was requested by the Anchorage School Board Finance Committee.

Overall Evaluation. Substitute usage by the District needs improvement. Specifically, our review found substitutes were sometimes being compensated at a rate higher than advertised, long-term substitute teachers' compensation practice needs review, and substitute budgets were not consistently tracked or monitored at the school level, resulting in expenditures exceeding allocated budgets. In addition, it was revealed building substitutes were sometimes assigned to non-teaching roles, some long-term substitutes were compensated during District closure, and full-time teachers were listed as long-term substitutes within Frontline and EmpCenter. Moreover, we found the substitute database is inconsistent between Frontline and EmpCenter, and the long-term substitute list needs review as our audit found the lists maintained by Talent Management and BusinessPlus were inconsistent, outdated, and not reliable for staffing decisions. Furthermore, we found the onboarding process for substitute teachers needs improvement, and Title I schools experienced higher rates of unfilled substitute positions compared to non-Title I schools. Finally, our review found incorrect addenda were sometimes input for AEA classroom coverage making it difficult to identify all the related entries, Anchorage Education

Association classroom coverage entries were not consistently recorded timely, and classroom coverage was not consistently tracked across schools.

FINDINGS AND RECOMMENDATIONS

1. Substitutes Sometimes Compensated at a Rate Higher than Advertised.

- a. **Finding.** Substitutes were sometimes being compensated at a rate higher than advertised. Specifically, we identified both day-to-day and building substitute teachers without active teaching certifications who were compensated at a rate intended for substitute teachers with active teaching certifications. Some substitute teachers were compensated \$285 per day, a long-term certificated substitute rate, when they should have been compensated \$175 per day, as they did not have a teaching certificate. As a result, the District incurred unnecessary payroll costs and created inconsistencies in substitute compensation. For example, one non-certificated substitute teacher was paid at a daily rate of \$285 for 16 days, when the daily rate should have been \$175 per day, a difference of \$110 per day, resulting in an additional cost of \$1,760 to the District during the period.

According to Talent Management and Payroll, due to delays in teacher certification at the State level, the District has allowed some substitutes to be paid at the certificated rate without holding an active teaching certificate. For instance, a substitute teacher working for the District in 2023 was compensated with the correct pay advertised of \$175, but in 2024 the pay rate had increased to \$285 despite not having an active teaching certificate. It was indicated the substitute was updated to a long-term substitute based on the paperwork received, however, we did not find any evidence of an active teaching certificate being received. We observed this practice was widespread among the schools within the District. As a result, this practice creates pay inequities as substitutes with similar credentials were compensated at different rates.

The table below outlines the difference in compensation rates paid for substitute teachers within the Anchorage School District.

Category	Daily Rate Advertised	Daily Rate Paid	Difference
Substitute Teacher – Regular Daily Rate	\$175.00	\$285.00	\$110.00
Substitute Teacher – With Current Alaska Educator Certificate and/or Retired ASD Teacher	\$225.00	\$285.00	\$60.00

- b. **Recommendation.** The District should review the onboarding practices for substitute teachers and ensure they are paid according to the advertised compensation. In addition, the District should conduct periodic reviews of substitute payroll to identify and correct discrepancies.
- c. **Management Comments.** Management stated, “Management agrees, in part, with the findings and recommendation for this section.

Management does not agree the proper rate of compensation should be determined solely by whether an individual holds an active teaching certification. It is also necessary to consider what duties the individual was assigned to perform and whether those duties align with the responsibilities of a day-to-day or long-term substitute, as defined in the introduction of this report.

The District likely did not provide the auditor with sufficient historical information to make this distinction. Because findings #1 and #2 are closely related, the District is providing a more thorough response to finding #2 that also addresses the concerns raised in this finding.

That said, the District is aware of instances where assigned duties have shifted from approved long-term assignments back to day-to-day substitute responsibilities and the supervisor at the school level has not changed the pay assignment accordingly. Therefore, the District will adopt the recommendations associated with this finding. Management will conduct periodic reviews of substitute payroll to identify and correct these discrepancies.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

2. **Long-Term Substitute Teachers Compensation Practice Needs Review.**

- a. **Finding.** Long-term substitute teachers' compensation practice needs review. Currently, all long-term substitute teachers are being compensated at a pay rate of \$285 per day, despite not always holding the required teaching certifications. At the District, long-term substitutes are required to have a bachelor's degree and a teaching certificate to qualify for long-term substitute positions. However, it was revealed all long-term substitute teachers were compensated at a rate of \$285 per day while some did not have a valid teaching certification as required. We were informed, due to a shortage of long-term substitute teachers with active teaching certificates, the District implemented a procedure allowing substitutes without active teaching certificates to work as long-term substitutes and be compensated at \$285 per day. The procedures also provide the following stipulations, "substitutes that are in one position for more than 19 days must be authorized as a long-term substitute or are required to have a break in that assignment every 20th day, no exceptions." Despite the stipulation, we found schools were largely unaware of this stipulation due to limited training or guidance on how days should be tracked. For example, one school staff stated the staff was not aware of the 19-day criteria and had not been notified by the District when a non-certified long-term substitute was working in one classroom for more than 19 days at a time. As a result, this procedure was never enforced.

Without proper training, there is the potential to pay a long-term substitute teacher at a higher rate when a lower rate would be more appropriate. For example, on Friday, December 12, 2025, 351 long-term substitutes were assigned across the District, of which only 50 held active teaching certificates according to the long-term substitute workbook. Since all 351 substitutes were paid \$285 per day, the total cost for long-term substitutes on December 12, 2025, was \$100,035. However, if the \$285 rate had been applied only to the 50 certificated substitutes and a lower rate of \$175 was

applied to the remaining 301 non-certificated substitutes, the District could have saved approximately \$33,110 in a single day.

- b. **Recommendation.** The District should consider updating its policies to ensure only teachers who currently hold a valid teaching certificate are compensated at the higher rate of \$285 per day. The District should also consider implementing controls to verify certification status prior to assigning pay rates and develop standardized procedures to assist schools in tracking the number of days a substitute teacher is assigned to a classroom.
- c. **Management Comments.** Management stated, “Management agrees, in part, with the findings and recommendation for this section.

In the District's view, long-term substitute teachers are compensated at the higher rate of pay for two primary reasons: the work they perform and the teaching credentials they hold. Of these two factors, however, the scope and complexity of the work assigned is the more heavily weighted consideration in management's view.

As noted in the introduction, long-term substitutes are responsible for lesson planning, grading, parent communication, and other instructional and professional duties ordinarily performed by a full-time classroom teacher. These responsibilities routinely require significant work beyond the regular school day and are substantially different from those expected of day-to-day substitutes. Because compensation is primarily intended to reflect the duties assigned, individuals serving as long-term substitutes are paid the higher daily rate of \$285 regardless of whether they hold an active Alaska teaching certificate.

The District strongly prefers that long-term substitutes hold an active Alaska teaching certificate because certificated teachers have completed the preparation and training designed for classroom instruction. Nevertheless, for more than a decade, the

District has allowed carefully approved exceptions to this requirement upon a principal's recommendation. In most cases, the recommended individuals have previously served successfully as day-to-day substitutes under that principal and have demonstrated the ability to assume the substantially greater responsibilities of a long-term assignment.

The District believes these exceptions are both necessary and appropriate due to the nationwide teacher shortage and the resulting limited availability of certificated teachers within the District's substitute pool. There are simply insufficient credentialed substitutes available to meet the District's operational needs. The District does not believe it could adequately staff its ongoing long-term substitute vacancies if compensation for non-certificated, long-term substitutes were limited to the lower day-to-day substitute rate of \$175 per day. This is evidenced by the District's increasing reliance on non-certificated individuals to fill long-term substitute assignments, just as it has increasingly relied upon alternative certification pathways to fill full-time teaching vacancies.

As noted in the audit report, the District does distinguish between long-term substitutes who hold an active teaching certificate and those who do not. That distinction, however, is reflected in the maximum duration of assignments they may serve rather than in their rate of compensation. Alaska Administrative Code 4 AAC 18.021 provides that when a person is employed to replace a teacher who is known to be absent for more than 20 school days, that individual must possess a valid Alaska teacher's certificate. Accordingly, the District requires a break in service on the nineteenth day for any long-term substitute who does not hold an active Alaska teaching certificate in order to ensure compliance with this regulation.

The audit notes that some school staff were not aware of the 19-day break-in-service requirement and were not notified by the District when a non-certified long-term substitute was working in one classroom for more than 19 days at a time. Schools are required to sign a Long-Term Substitute Teacher Agreement with the Talent

Management Department in order to hire a long-term substitute. One of the requirements that a principal must attest to on the agreement is as follows:

“I have confirmed the substitute has a valid Alaska teaching or retired certificate, or have obtained pre-authorization from Talent Management for an exception. Those on an exception must take a break from the specific classroom/students every 19 days. *Note: a retired or lifetime certificate may only be used in a long-term substitute position for up to 165 days.”

The agreement is clear that the responsibility to monitor the break in service is the school's. However, management acknowledges that monitoring of substitute assignments is often delegated to the school's timekeeper who does not sign and may not be aware of the agreement language. Management has updated the *Talent Management: Absence Management Campus Users Guide* to mirror the language in the long-term sub agreement. Furthermore, Talent Management will provide guidance to principals and timekeepers that schools can only enter long-term assignments into Absence Management in 19-day increments for non-certified substitutes. This practice will provide a way for management to better monitor compliance with this requirement.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

3. **Substitute Budget Not Consistently Tracked or Monitored at the School Level.**

- a. **Finding.** Substitute budgets were not consistently tracked or monitored at the school level, resulting in expenditures exceeding allocated budgets. Of the 15 schools reviewed, only one school actively monitored its substitute budget and remained within its budget allocation. While some school staff believed they were operating within budget, overspending still occurred due to a lack of regular account review. For

example, during the 2024–2025 school year, combined general ledger accounts for substitute teachers across the District exceeded the budget by approximately \$6.8 million. Some school staff assumed the District would notify them if the school exceeded its budget. However, the Budget Manual requires position accounts to be reviewed by administrative assistants at the schools each pay period to ensure expenditures are accurate and within budget. Specifically, the Budget Manual states, “all position accounts should be checked each pay date to verify that payments are correct.” In summary, our review found schools lacked clear guidance, training, and oversight regarding substitute budget monitoring. As a result, staff were not consistently aware of how to identify or respond to budget overspending. In some cases, school staff believed available employee leave equated to an available substitute budget, rather than monitoring actual expenditures by performing routine budget reviews. Instead, the schools did not perform the review until year-end and tried to address the overspending through last minute budget transfers. Without regular review, overspending may go overlooked until year-end, requiring untimely corrections through potentially last-minute budget transfers.

- b. **Recommendation.** The District should provide clear guidance and training to timekeepers and administrative assistants on how to monitor the school’s budgets to include the substitute budget. We also recommend developing procedures for schools to use so they are aware of how to review the accounts and request a budget transfer timely.

- c. **Management Comments.** Management stated, “Management agrees with this finding and recommendation.

The District agrees that principals, timekeepers, and other school staff should receive clear guidance and training to ensure substitute teacher assignments accurately reflect the personnel working in their buildings. Accurate reporting supports effective staffing decisions, reliable data, and appropriate financial reporting.

Management also acknowledges that substitute expenditures have exceeded budgeted amounts in recent years as the District has continued to address persistent vacancies in teacher and paraprofessional positions. The salary savings generated by these vacancies have offset the additional substitute costs. However, the District's general practice has been to allow substitute budget accounts to exceed their allocated budgets while the corresponding salary accounts remain under budget.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

4. **Building Substitutes Were Sometimes Assigned to Non-Teaching Roles.**

- a. **Finding.** Building substitutes were sometimes assigned to non-teaching roles. Specifically, we found building substitutes were assigned to duties such as clerical and paraprofessional support, in-school suspension, and even safety and security duties. This practice is permitted under the District’s *2025-26 Substitute Process*. Specifically, the 2025-26 Substitute Process states that “Building Teacher Substitutes is an option for schools to use in the 2025-26 school year”; and that they “can be utilized to cover any building absence.” The 2025-26 Substitute Process further states building substitutes “will be compensated at the normal substitute rate of \$175 per day (non-certificated) or \$225 per day (certificated).” However, upon review, we found substitute roles such as safety and security positions were compensated at \$20 per hour, while clerical substitutes were compensated at \$21.86 per hour. In addition, as we found in Finding 1 of this audit report, we identified instances where some building substitutes were being compensated at a rate of \$35.63 an hour (\$285 per day for long-term substitutes) while performing duties that could have been filled by lower-compensated substitute roles. When building substitutes are paid at the higher rate for these roles such as safety and security, compensation increases by approximately \$15 per hour. For example, a substitute for safety and security should have been compensated at a rate of \$160 per day, instead of the \$285 per day that they were compensated. During interviews with selected schools, we found many were unaware that clerical or paraprofessional staff

could have substitutes assigned to those roles and instead relied on available building substitute teachers for coverage.

- b. **Recommendation.** The District should provide training for the schools to ensure they are aware of how best to utilize Frontline and the different substitute types available to them.
- c. **Management Comments.** Management stated, “Management agrees with this finding and recommendation.

The Building Substitute Program was originally established to provide schools with stable, predictable daily substitute coverage while encouraging substitute teachers to work more consistently. For many schools across the District, the program has been successful. It helped stabilize substitute fill rates following the disruptions of the COVID-19 pandemic when the District experienced a dramatic decline in this temporary workforce, and, since its inception, many substitutes have expressed appreciation for the reliable work the program offered.

At the same time, District leadership recognizes that on days when teacher absences were lower, schools with a full complement of building substitutes often had more substitute staff on campus than were needed to cover classroom vacancies. Although principals frequently assigned these employees to other valuable duties within their schools, the additional staffing costs contributed to the District exceeding its substitute teacher budget over the past several years.

As part of its efforts to align staffing practices with available financial resources, the District will discontinue the Building Substitute Program beginning with the 2026–2027 school year. This change was recommended by the Administration and approved by the ASD School Board as part of the FY2027 budget adoption process.

It should be noted that building principals have expressed concern about the loss of this program. They worry it will increase the number of unfilled substitute jobs. The District will monitor substitute fill rates over the next year to determine if the elimination of this program significantly reduces the substitute fill rate across schools. If the building substitute program returns in some form in future budgetary years, management will implement this report's recommendation and provide additional training for schools to ensure they are aware of the different substitute types available to them in the system.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

5. **Some Long-Term Substitutes Compensated During District Closure.**

- a. **Finding.** Our review found some long-term substitutes were compensated during District closure. We identified multiple instances where long-term substitute teachers were compensated for days when the District was closed for holidays observed or school breaks such as winter break. Specifically, we noted 17 occasions where long-term substitutes were compensated during District closures, including 14 occurrences on October 13, 2025, Indigenous People Day. District personnel indicated substitutes were allowed to work during District closure to catch up on grading, and we were informed that members of other bargaining groups were in the building on that day and could assist the substitute if needed. Each of the 14 long-term substitute teachers were paid \$285 per day to work that holiday, totaling \$3,990. Furthermore, all 14 long-term substitutes were paid at the certificated long-term substitute rate of \$285 per day, despite all not having an active teaching certificate noted in the long-term substitute workbook.
- b. **Recommendation.** The District should establish and clearly communicate policies governing whether long-term substitute teachers may work during District closures, including required approvals and documentation.

- c. **Management Comments.** Management stated, “Management agrees with this finding and recommendation.

The Talent Management department will make system adjustments so substitute positions cannot be entered into Absence Management for District closure days.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

6. **Full-Time Teachers Listed as Long-Term Substitutes.**

- a. **Finding.** Full-time teachers were listed as long-term substitutes within Frontline and EmpCenter. Specifically, we found full-time teachers were assigned vacant substitute roles and were included with budget codes designated for substitute teachers. For example, one full-time teacher’s pay of \$28,520 was charged to a substitute teacher budget during the period between October 15, 2025, through February 27, 2026. At the time of the audit, a budget transfer had not been completed, leaving funds intended for a substitute teacher expended to a full-time teacher. Accurate coding of full-time employees is necessary to ensure reliable financial reporting, accurate staffing data, and future budget planning. According to District personnel, this issue was caused by challenges related to lapsing teacher certifications.

Moreover, we identified instances where full-time teachers were set up as substitutes created in duplicate entries in Frontline. This occurred when a teacher entered leave for their regular position while also being recorded as a substitute for a vacant position on the same day. As a result, multiple absence records were generated for a single individual, both were marked as requiring substitutes. For example, on October 2, 2025, a full-time teacher recorded annual leave and selected a substitute to cover their teaching position. The same full-time teacher was also recorded as a

substitute for a vacant position on that same date. Both entries were marked as “substitute needed,” resulting in duplicate records and inaccurate reporting.

The table below is an example of a full-time employee who was set up as a substitute, creating duplicate entries and inaccurate fill rates.

Date	School	Employee Name	Absence Reason	Needs Substitute	Filled	Substitute Name
10/2/2025	Middle School	Jane Doe	Annual/Personal	Yes	Yes	Substitute Teacher
10/2/2025	Middle School		AEA Sub Start	Yes	Yes	Jane Doe

- b. **Recommendation.** The District should ensure full-time employees are not set up as substitute teachers and instead an alternative workflow should be created to assist with the non-certified teachers’ process.
- c. **Management Comments.** Management stated, “Management agrees with this finding and recommendation.

In spring 2026, a group of ASD Business Department staff met to review the business processes surrounding two related, but distinct, issues involving teacher certification and how certificated employees are coded in District systems. Both issues affect whether a certificated employee is classified as a full-time or temporary employee. An employee's classification may affect daily pay, leave eligibility, benefits eligibility, retirement service credit, budgeting, and whether the employee is entered into Absence Management as a substitute teacher.

The first issue concerns teachers who are hired to begin the school year with ASD and have submitted an application to the Alaska Department of Education and Early Development (DEED) for an active teaching certificate but have not yet received the certificate by their first scheduled workday. The second issue involves teachers who

allow their teaching certificate to lapse while employed under contract during the school year.

Over the past several years, the District has revised its business processes multiple times in response to significantly longer DEED certification processing timelines and changes in how DEED determines certificate effective dates. These evolving practices likely contributed to the inaccuracies identified in this finding.

The working group has finalized a revised business process document that clearly defines the procedures for addressing both certification scenarios. The updated process outlines the required steps across District systems, clarifies employee coding requirements, and establishes communication protocols among the responsible departments. Management believes these revised processes will address the issues identified in this finding and reduce the likelihood of similar errors occurring in the future.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

7. **Substitute Database Inconsistent Between Frontline and EmpCenter.**

- a. **Finding.** The substitute database was found to be inconsistent between Frontline and EmpCenter. Specifically, we found 1,264 entries were included in EmpCenter classified as substitute time entries that were not included in Frontline. The inconsistent use of Frontline to record substitute assignments results in incomplete and inaccurate data between systems, which may contribute to inaccurate payments to substitute teachers and unreliable data for monitoring and analyzing substitute usage. For example, one substitute teacher for an elementary school was not included in Frontline from August 11, 2025, to November 11, 2025, and was not included again from December 1, 2025, to January 22, 2026. However, this substitute teacher did have November 13, 2025, to

November 26, 2025, entered in Frontline. In another example at a different elementary school, no substitute data was entered into Frontline between August 11, 2025, through September 19, 2025, however, substitute time entries were recorded in EmpCenter. All AEA leave requests and substitute assignments should be entered through Frontline to ensure proper tracking and reconciliation from one system to another. During our review, we found training was not mandatory and many users were not consistent with how they input data into Frontline or reconciling the data from one system to another.

- b. **Recommendation.** The District should provide Frontline training to each timekeeper. In addition, the District should assist schools with a reconciliation process so timekeepers can compare the data from Frontline to EmpCenter to ensure it is correct and included in both systems.

- c. **Management Comments.** Management stated, “Management agrees with this finding and recommendation.

The Talent Management department believes the mismatch between Frontline and EmpCenter noted in this finding are the result of the previous business process for teachers with lapsed certificates. As noted in the management comments for Finding #6, the District believes the new lapsed certification business processes adopted for 2026-2027 will result in better alignment between systems. The Talent Management department will monitor periodically for accuracy.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

8. **Long-Term Substitute List Needs Review.**

- a. **Finding.** The long-term substitute list needs review. Specifically, our audit found the

list of long-term substitutes maintained by Talent Management and BusinessPlus are inconsistent, outdated, and not reliable for staffing decisions. The Business Plus list, which schools commonly used to fill long-term substitute vacancies, does not align with the list of long-term substitutes provided by Talent Management. For example, BusinessPlus includes 348 individuals identified as long-term substitutes, while the Talent Management list includes 357 individuals. However, only 80 individuals appear on both lists, indicating significant discrepancies between the two sources. In addition, the BusinessPlus list appears to include all certificated teachers. We found many individuals on the Talent Management list did not hold valid teaching certificates. Specifically, 193 out of 357 individuals (54%) listed in the Talent Management workbook do not have active certifications. The Talent Management list also contains duplicate entries for some substitutes, with inconsistent certification expiration dates, further reducing its reliability. When we met with staff at several schools, the staff expressed concerns regarding the list of long-term substitutes being outdated, resulting in additional time and effort to review, contact, and identify qualified long-term substitute teachers, which may delay staffing and impact school needs.

- b. **Recommendation.** Management should consolidate the lists into a single, centralized record of long-term substitute teachers. This list should include only certified individuals who have actively substituted for the District within the past year and should be regularly reviewed and updated to ensure accuracy.

- c. **Management Comments.** Management stated, “Management does not agree with this finding and recommendation.

The two lists referenced in this finding serve different purposes and are not intended to contain the same information.

The Talent Management long-term substitute list is an internal tracking tool used to

monitor current long-term substitute assignments during the fiscal year. It is maintained for administrative and reporting purposes only and is not distributed to schools as a resource for identifying eligible long-term substitute teachers. Because the list tracks assignments rather than individual employees, duplicate entries are expected when a substitute teacher works multiple long-term assignments during the same fiscal year.

The BusinessPlus report is an accurate, system-generated report that identifies employees who are active substitute teachers and hold an active teaching certificate. However, inclusion on this report does not indicate that an employee is interested in or available to accept long-term substitute assignments. In addition, Talent Management terminates temporary employees after 13 consecutive months without pay. As a result, the BusinessPlus report includes only active substitute teachers who have received pay within the previous 13 months.

Because the two lists serve different business purposes and apply different inclusion criteria, they are not expected to contain the same population of employees.”

- d. **Evaluation of Management Comments.** Although management disagrees with the recommendation to consolidate the lists, the audit’s concern remains that the current structure does not adequately support accurate or efficient staffing at the school level. Management’s comments acknowledge the existence of two separate lists but do not fully address the underlying concern regarding the reliability and usability of substitute data for staffing decisions. While management clarifies that the lists serve different business purposes and operate under different inclusion criteria, this explanation does not resolve the issues identified in the audit, specifically, that school staff rely on the BusinessPlus list for locating eligible long-term substitutes and have reported that the information is outdated and inefficient to use.

9. Onboarding Process for Substitute Teachers Needs Improvement.

- a. Finding.** The onboarding process for substitute teachers needs improvement. Based on interviews with school staff from 15 schools, including elementary, middle, and high schools, we were consistently informed more thorough and clearer expectations for substitute teachers should be provided by the District during the onboarding process. Specifically, school staff reported some substitute teachers did not arrive on time or left before the end of their scheduled assignments, placing schools in challenging situations and creating coverage gaps. While Talent Management developed a substitute teacher handbook and code of conduct, this information was not effectively communicated or reinforced. For example, we were informed of an incident at a middle school in which a substitute teacher fell asleep during class and subsequently reprimanded students after being awakened. In addition, school staff reported substitute teachers were not always aware of the assignments they selected in Frontline, creating challenges upon arrival. For example, we were told about numerous substitutes that unknowingly selected life-skills classroom assignments and, upon arrival, declined to fulfill those roles. This resulted in staffing gaps for specialized classrooms and left some of the most vulnerable students without adequate coverage. Currently, when issues arise with substitute teachers, the responsibility for addressing those concerns rests with individual school Principals, resulting in inconsistent handling across schools.
- b. Recommendation.** The District should strengthen the onboarding process for substitute teachers so clear expectations for professional conduct, attendance, and classroom responsibilities are understood prior to beginning work. In addition, the District should ensure assignment details in Frontline are clearly communicated and easily accessible, so substitute teachers fully understand the type of classroom or role they have selected. The District should also consider providing targeted guidance or training for substitutes assigned to specialized classrooms, such as life-skills programs. Finally, the District should consider implementing consistent protocols for addressing substitute performance issues to ensure concerns are handled uniformly across schools.

- c. **Management Comments.** Management stated, “Management agrees with this finding and recommendation.

The District recognizes the opportunity to strengthen both general training for substitute teachers and targeted training for specialized classroom environments, such as self-contained classrooms.

Over the past several years, the District has expanded the resources available to new substitute teachers. Beginning last year, substitute teachers were also required to complete a training series similar to that required of regular District employees. As a next step, the District would like to implement a recurring half-day onboarding session, offered on a biweekly basis, to better prepare new substitute teachers before they begin working in schools.

However, the District's ability to implement additional training opportunities is currently limited by staffing and budget constraints. Over the past several years, the Talent Management Department has experienced a 20 percent reduction in staffing, and the Teaching and Learning Department experienced a 50 percent reduction during the current year. These departments are responsible for onboarding and professional development for new staff. As a result of these staffing reductions, implementation of the recommended expanded training program may not be feasible at this time. The District will continue to evaluate opportunities to enhance substitute teacher training as staffing and available resources allow.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

10. **Title I Schools Experience Higher Rates of Unfilled Substitute Positions.**

- a. **Finding.** Title I schools experienced higher rates of unfilled substitute positions

compared to non-Title I schools. Our analysis of substitute fill rate data revealed assignments at Title I schools were less likely to be filled, resulting in more frequent coverage gaps. For example, one middle school in a more affluent area in the District had an unfilled substitute rate of 6%, while another Title I middle school in the District had an unfilled rate of 54%, nine times higher than the Title I school. Unfilled substitute positions increase the likelihood classrooms are covered by non-substitute staff or combined with other classes, which can disrupt instruction and place additional strain on school personnel. Over time, this may disproportionately impact students at Title I schools by reducing instructional coverage and support. While the District utilizes a centralized substitute system, we identified several factors that may contribute to lower fill rates at Title I schools, including substitute preferences, and complex behavioral support needs present in some school environments. In addition, some locations reported the school's reputation influenced whether substitutes chose to accept assignments. However, no targeted strategies or controls were identified to monitor or address these disparities.

- b. **Recommendation.** The District should work with the Communications and Talent Management departments to enhance the advertising and recruitment for substitute teachers, specifically focusing on Title 1 and accelerator schools.

- c. **Management Comments.** Management stated, "Management agrees with this finding and recommendation.

The District is aware of the disparities identified in this finding and has taken several steps to improve substitute teacher fill rates at Title I schools.

Two years ago, the District implemented a \$25 per day premium above the base substitute teacher rate for assignments at Title I schools. While this incentive improved fill rates at some locations, it did not significantly change the overall districtwide pattern.

Last year, through the Accelerator program, the District identified three Title I elementary schools with the greatest need for additional student support using multiple data measures. One strategy implemented at these schools was a significant increase to the base rate of pay for substitute teachers who accepted assignments at those locations. The District closely monitored fill rate data and observed an increase of more than 10 percentage points at each of the three schools.

The District will continue to monitor fill rate data for Accelerator schools during the current school year and evaluate whether expanding the higher rate of pay to additional Title I schools is appropriate and financially sustainable. As part of that evaluation, the District will consider both the associated costs and other practical, non-monetary strategies to enhance the recruitment and placement of substitute teachers at Title I school locations.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

11. **Incorrect Addenda Sometimes Input for AEA Classroom Coverage**

- a. **Finding.** Incorrect addenda were sometimes input for AEA classroom coverage making it difficult to identify all the related entries. Specifically, two of the schools we reviewed recorded AEA classroom coverage as AEA missed planning time, resulting in the use of an incorrect budget code. In addition, one school staff member assumed they were not utilizing AEA classroom coverage and instead utilized substitute teachers to assist. However, after reviewing the addenda entries for this school, we identified descriptions that included “missed planning time due to absence of teacher and no sub available.” This finding was comparable to Finding 3, *Inconsistent Addenda Payments for Similar Duties*, in Addenda Audit, ASD 2024-02. Anchorage Education Association classroom coverage should be input by using correct category and description to ensure proper tracking of AEA classroom coverage and the correct accounts are used.

During our discussion with one school staff member, the staff expressed frustration regarding uncertainty whether certain addenda should be categorized as AEA classroom coverage or AEA missed planning time. When we reviewed the AEA contract, the language included was vague and could be interpreted as missed planning time instead of classroom coverage. Specifically, the contract states, “A member who provides coverage during instructional planning time shall be given the option of either equivalent instructional planning time or financial compensation at \$40 per hour.” While the addenda guide contains a section titled “Missed Planning Time Addenda Clarification,” it appears this information was not effectively communicated to all schools. As a result, some schools continued to incorrectly code AEA classroom coverage as AEA missed planning times. The misclassification of addenda to incorrect accounts could potentially result in several financial impacts such as departments appearing over or under budget inaccurately, leading to poor resource allocation decisions from the skewed data.

- b. **Recommendation.** The District should enhance guidance, training, and internal controls over the addenda entry process to promote accurate entries and coding.

- c. **Management Comments.** Management stated, “Management agrees with this finding and recommendation.

The District will provide additional training to principals and timekeepers on the appropriate use of the "AEA Classroom Coverage" and "AEA Missed Planning Time" addenda codes. While both codes are used to compensate AEA members under Article 470 of the AEA Collective Bargaining Agreement, they apply to different classroom coverage scenarios.

The "AEA Classroom Coverage" addendum is primarily used at the elementary level when students from one classroom are distributed among several other

classrooms because a substitute teacher is unavailable. Compensation varies based on the number of classrooms providing coverage.

The "AEA Missed Planning Time" addendum has primarily been used at the secondary level when a teacher gives up a scheduled planning period to cover another teacher's class because substitute coverage is unavailable.

During negotiations for the current AEA Collective Bargaining Agreement, the provision allowing AEA members to receive equivalent instructional planning time in lieu of compensation for covering another teacher's class was removed. As a result, the associated addenda code will be removed from the District's payroll system. The additional training and system update will help ensure these compensation codes are used consistently and appropriately."

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

12. **AEA Classroom Coverage Entries Not Always Recorded Timely.**

- a. **Finding.** Anchorage Education Association classroom coverage entries were not always recorded timely. Specifically, we identified multiple instances in which AEA classroom coverage completed in the fall of 2025 was not entered into the Addenda portal, or paid, until spring 2026. For example, AEA classroom coverage completed on October 15, 2025, at one school, was not entered into the Addenda portal until March 28, 2026, 109 business days later. In another example, AEA classroom coverage performed in September 2025 was not entered into the system until March 2026. According to school staff, this delay was caused while balancing the day-to-day workload priorities. However, the Addenda Guide states that, "under no circumstances should an employee begin work outlined in the addenda prior to electronically accepting the addenda terms." Anchorage Education Association classroom coverage

should be entered into the Addenda portal prior to the scheduled coverage to ensure timely compensation for additional duties and that expectations for the coverage are clearly understood. This finding was comparable to Finding 4, *Addenda Recipients Did Not Always Accept Addenda Terms Prior to Beginning Work*, in Addenda Audit, ASD 2024-02. In addition, if addenda are not entered timely, it reduces the ability to see if there is available funding for future addenda.

- b. **Recommendation.** A review of late addenda entries should be conducted to ensure schools who are entering addenda later than expected have received training and support needed to complete the tasks timely.

- c. **Management Comments.** Management stated, “Management agrees with this finding and recommendation.

The District agrees that classroom coverage addenda should be entered into the Addenda Portal in a timely manner. During negotiations for the current AEA Collective Bargaining Agreement, Article 470 – Classroom Coverage was revised to establish clear timelines and procedures for processing these addenda.

The revised contract language states:

"Financial compensation for classroom coverage will be paid as added duty through the District's addenda system. The addenda will be entered into the system as soon as possible, but not later than seven (7) working days after the member provides coverage. Addenda for classroom coverages are exempt from the requirement that contract addenda be signed prior to the beginning of the activity."

Because classroom coverage assignments are typically unplanned and arise on short notice, the agreement clarifies that prior acceptance is not required before the work is performed.

Before the start of the 2026–2027 school year, the District will provide additional training to principals and timekeepers on the revised contract language and the procedures for timely processing classroom coverage addenda. Management believes these changes will improve compliance with contract requirements and promote more consistent administration of the addenda process.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

13. **Classroom Coverage Not Consistently Tracked Across Schools.**

- a. **Finding.** During our review, we found classroom coverage was not consistently tracked across schools. Specifically, when we reviewed the school level processes for tracking classroom coverage during teacher absences or vacancies, practices varied significantly. Some schools used Excel workbooks, while others relied on informal methods such as whiteboards, handwritten notes, or paper-based systems lacking consistent documentation. The inconsistent tracking system limits the District’s ability to effectively monitor, evaluate, and ensure equitable staffing support across schools. Without a standardized tracking process, there is reduced visibility into how frequently classrooms lack permanent coverage, which staff are being reassigned, and whether students are consistently receiving appropriate supervision and instruction.
- b. **Recommendation.** We recommend the District develop and implement a standardized classroom coverage tracking process across all schools, such as a centralized Google Sheet or similar shared digital tool. The tool should include consistent data fields and expectations for documentation to ensure consistency, improve oversight, and allow for real-time monitoring of classroom coverage.

- c. **Management Comments.** Management stated, “Management agrees with this finding and recommendation.

The District agrees that a consistent method for tracking classroom coverage, together with substitute teacher fill rate data, will improve its ability to evaluate the effectiveness of the substitute teacher pool and identify trends that can support staffing decisions. Standardized reporting will also provide schools with information that can be used to better anticipate staffing needs and plan for classroom coverage.

Prior to the 2025–2026 school year, classroom coverage payments were tracked by the Payroll Department using paper forms submitted by schools. Beginning in the 2025–2026 school year, the District transitioned this process to the Addenda Portal, creating a centralized method for recording classroom coverage assignments.

With the revisions to Article 470 of the AEA Collective Bargaining Agreement clarifying classroom coverage procedures, along with additional training for principals and timekeepers noted in previous management comments, the District expects the information entered into the Addenda Portal to be more complete and accurate. The District will develop reporting from the Addenda Portal that will allow classroom coverage data to be tracked and analyzed both centrally and at the individual school and department levels. Management believes these improvements will enhance the District's ability to monitor classroom coverage practices and support data-informed staffing decisions.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

Discussion With Responsible Officials. The results of this audit were discussed with appropriate Municipal officials on June 16, 2026.

Audit Staff:
Meredith Basdaras

The table below displays the 20 days with the highest substitute usage in the District from August 11, 2025, through March 3, 2026, listed in chronological order. For each day, the five most common absence reasons are included. This table does not reflect all absence reasons for those dates, only the top five.

Top 20 Substitute Usage Dates with Top 5 Absence Reasons

<u>Date</u>	<u>Number of Substitutes Positions Filled</u>	<u>Principal Initiated</u>	<u>Building Substitute</u>	<u>Open Position Coverage</u>	<u>Sick Leave</u>	<u>Annual/ Personal Leave</u>
Friday, September 12, 2025	578	138	91	117	45	55
Friday, October 10, 2025*	555	70	97	105	61	94
Thursday, November 20, 2025	564	100	116	106	63	44
Wednesday, November 26, 2025*	563	74	98	99	64	142
Wednesday, December 3, 2025	557	138	116	97	63	35
Friday, December 5, 2025	585	128	120	97	59	65
Tuesday, December 9, 2025	582	134	122	99	70	30
Wednesday, December 10, 2025	588	138	113	102	83	28
Thursday, December 11, 2025	592	134	119	104	63	36
Friday, December 12, 2025	594	130	113	99	85	50
Tuesday, December 16, 2025	558	96	116	104	68	47
Thursday, February 5, 2026	565	108	108	105	76	31
Friday, February 6, 2026	568	101	94	101	74	56
Tuesday, February 10, 2026	558	96	105	108	75	33
Thursday, February 12, 2026	578	107	100	104	63	60
Friday, February 13, 2026*	592	116	93	97	69	95
Tuesday, February 17, 2026*	575	93	100	105	78	83
Wednesday, February 18, 2026	568	113	98	104	69	61
Thursday, February 19, 2026	592	115	104	106	65	61
Friday, February 20, 2026	590	106	96	104	75	72

*School day immediately preceding or following observed holidays.

The table below displays all absence reasons associated with employee vacancies and absences at the District from August 11, 2025, through March 3, 2026. Vacant positions include open and unfilled positions, while absences cover short-term leave such as personal leave, sick leave, FMLA and military leave.

<u>Absence Reasons – Vacant Positions</u>	<u>Number of Vacancies</u>	<u>Absence Reasons – Employee Absences</u>	<u>Number of Absences</u>
Open Position Cover	13,542	Sick Leave	7,275
Building Substitute	12,004	Annual/Personal	5,197
Principal Initiated	11,099	Family Medical Leave	1,872
Special Education Authorized	3,778	Professional Release Time	1,229
AEA Substitute Start	2,380	Special Education Release Time	584
Extra Classroom Help	952	Student Activity Leave	352
IEP Meeting	828	Extra Help Student Activity	310
Extra Office Help	152	LWOP	247
Extra Nursing Help	82	Military Leave	220
Librarian	37	Jury Duty/Legal	183
		Sick/Emergency Death Out-of-State	145
		Professional Site Allocation	139
		Sick/Emergency	96
		Union/Association	91
		Professional District Bank	89
		Sick/Emergency Death-In-State	77
		Annual/Personal Religious	40
		Workers Comp	39
		Totem Wellness	23
		Annual/Personal Travel Delay	18
		Civic	14
		Totem Professional	7
		AK Reads Act Release	3

The table below displays the top five schools with the highest substitute usage, broken out by vacant positions and employee absences, by school level, at the District from August 11, 2025- March 3, 2026.

<u>Substitutes Covering Vacant Positions</u>		<u>Substitutes Covering Absent Employees</u>	
<u>School</u>	<u>Number of Substitutes</u>	<u>Schools</u>	<u>Number of Substitutes</u>
Bartlett High	739	Bettye Davis East High	800
Bettye Davis East High	711	West High	742
Dimond High	709	Bartlett High	730
South High	576	South High	546
Eagle River High	453	Service High	477
Begich Middle	1180	Mears Middle	511
Mears Middle	923	Gruening Middle	405
Hanshew Middle	854	Romig Middle	402
Romig Middle	749	Hanshew Middle	307
Wendler Middle	708	Goldenview Middle	275
Chinook Elementary	1130	Bowman Elementary	484
Taku Elementary	1096	Rabbit Creek Elementary	342
Campbell Stem Elementary	1038	Muldoon Elementary	286
Baxter Elementary	993	Ocean View Elementary	248
Birchwood Elementary	912	Homestead Elementary	245

The table below displays the average number of days each substitute worked in the District.

Average Days Worked by Substitutes

<u>Day Range</u>	<u>Number of Substitutes</u>	<u>Percent</u>
0-19	613	40%
20-49	419	27%
50-99	310	20%
100+	187	12%

The table below displays substitute fill rates by school type from August 11, 2025, through March 3, 2026. This table includes the total number of substitute positions requested and the percentage of positions filled, based on data from Frontline.

Fill Rates by School Type

<u>School</u>	<u>Total Number of Substitutes Requested</u>	<u>Percent Filled</u>
Service High	926	99%
King Tech High	504	95%
Chugiak High	751	93%
South High	1,243	90%
Eagle River High	820	88%
Bartlett High	1,699	86%
West High	1,103	85%
Bettye Davis East High	1,803	84%
Dimond High	1,372	72%
Mirror Lake Middle	457	99%
Goldenview Middle	981	94%
Mears Middle	1,574	91%
Central Middle	946	87%
Wendler Middle	1,072	85%
Romig Middle	1,384	83%
Begich Middle	1,776	81%
Hanshew Middle	1,478	79%
Gruening Middle	744	75%
Clark Middle	873	46%
Ravenwood Elementary	640	99%
Huffman Elementary	622	98%
Chugach Optional Elementary	542	96%
Taku Elementary	1,256	95%
Bear Valley Elementary	558	95%
Ocean View Elementary	462	94%
Omalley Elementary	979	94%

<u>School</u>	<u>Total Number of Substitutes Requested</u>	<u>Percent Filled</u>
Alpenglow Elementary	397	94%
Willow Crest Elementary	790	94%
Trailside Elementary	753	94%
Girdwood K-8 School	381	94%
Eagle River Elementary	695	93%
Birchwood ABC Elementary	1,175	93%
Scenic Park Elementary	778	93%
Turnagain Elementary	768	92%
Homestead Elementary	697	91%
Chugiak Elementary	801	91%
Gladys Wood Elementary	1,136	90%
Baxter Elementary	1,180	90%
Inlet View Elementary	584	90%
Airport Heights Elementary	747	90%
Chinook Elementary	1,392	90%
Sand Lake Elementary	558	89%
Ursa Minor Elementary	766	89%
Bayshore Elementary	715	88%
Rabbit Creek Elementary	1,015	87%
Tudor Elementary	831	87%
Aurora Elementary	705	87%
Fire Lake Elementary	628	87%
Campbell Stem Elementary	1,425	87%
Creekside Park Elementary	896	85%
Orion Elementary	711	84%
Government Hill Elementary	932	84%
Bowman Elementary	1,055	84%
College Gate Elementary	1,102	84%
Rogers Park Elementary	1,067	83%
Kasuun Elementary	1,228	82%
Russian Jack Elementary	644	81%
Etheldra Davis Fairview Elementary School	986	81%
Chester Valley Elementary	989	80%
Spring Hill Elementary	1,184	80%
Susitna Elementary	701	79%

<u>School</u>	<u>Total Number of Substitutes Requested</u>	<u>Percent Filled</u>
Klatt Elementary	766	79%
Northwood Elementary	1,238	77%
Williwaw Elementary	731	76%
Denali Montessori School	1,044	76%
Lake Otis Elementary	728	75%
Kincaid Elementary	586	73%
Tyson Elementary	934	70%
North Star Elementary	899	69%
Mountain View Elementary	554	69%
Muldoon Elementary	1,288	65%
Ptarmigan Elementary	793	63%
Wonder Park Elementary	613	57%
Frontier Charter (Anchorage)	25	100%
Aquarian Charter	363	99%
Stream Academy Charter	246	97%
Rilke Schule German Immersion School	417	97%
Winterberry Charter	602	95%
Eagle Academy Charter	244	93%
Highland Academy Charter	247	91%
Alaska Native Cultural Charter	537	83%
Ak State School For Deaf/Hard Of Hearing	208	100%
Cordova Heights	3	100%
Debarr Heights	186	100%
Discovery Heights	2	100%
Humphrey Heights	7	100%
Jesse Lee Home	13	100%
Maplewood Group Home	4	100%
Mckinley Heights	26	100%
Piper Heights	1	100%
Providence Heights	1	100%
Special Schools	4	100%
Turning Point Heights	161	100%
Family Partnership Correspondence School	121	99%
Mclaughlin School	68	99%
Steller Secondary	169	95%

<u>School</u>	<u>Total Number of Substitutes Requested</u>	<u>Percent Filled</u>
Northern Lights ABC School	490	94%
Alaska Middle College School	46	93%
Save High	146	92%
Benny Benson Alternative High	198	91%
AK Choice School	45	91%
Polaris K-12 School	466	79%
Special Education Preschool	18	78%
Speech Language	12	75%
ACT Program	445	63%
Whaley School	600	31%
AK Choice Virtual School	1	0%
ASD Education Center	13	100%
Early Intervention Service Center	12	100%
English Language Learners	275	100%
Gifted Program	6	100%
Healthcare Services	36	100%
Secondary Education	5	100%
Teaching And Learning	12	92%
Occupational/Physical Therapy	11	27%
Blind Visually Impaired	2	0%
Title I	1	0%