

## New Auditor Training MPAAA September 16, 2008

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Clare-Gladwin RESD  
and Midland County ESA

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## Agenda

- Introduction
- Terminology<sup>1</sup>
- Prior to desk audit
- Desk audit
- Field audit
- Comments/questions
- Combine with veteran auditor session



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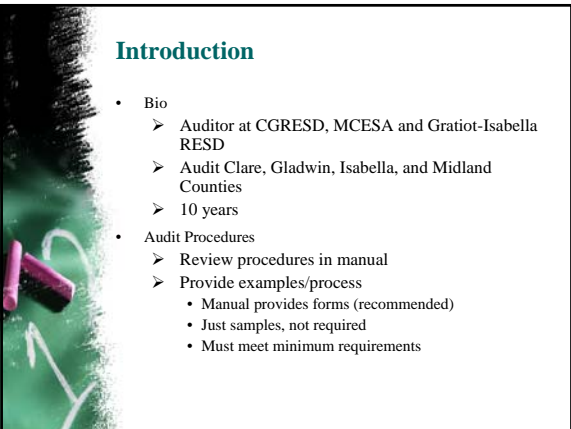
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## Introduction

- Bio
  - Auditor at CGRES, MCESA and Gratiot-Isabella RESD
  - Audit Clare, Gladwin, Isabella, and Midland Counties
  - 10 years
- Audit Procedures
  - Review procedures in manual
  - Provide examples/process
    - Manual provides forms (recommended)
    - Just samples, not required
    - Must meet minimum requirements

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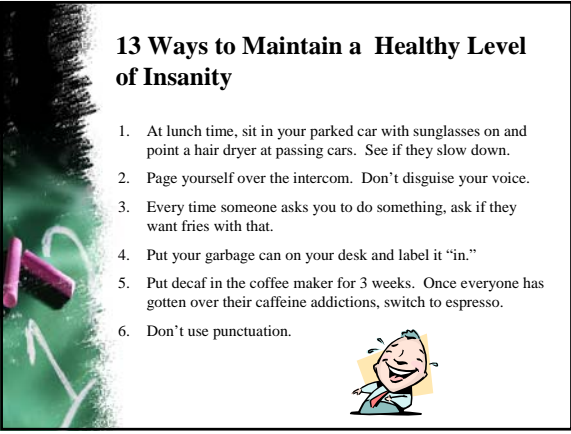
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### 13 Ways to Maintain a Healthy Level of Insanity

1. At lunch time, sit in your parked car with sunglasses on and point a hair dryer at passing cars. See if they slow down.
2. Page yourself over the intercom. Don't disguise your voice.
3. Every time someone asks you to do something, ask if they want fries with that.
4. Put your garbage can on your desk and label it "in."
5. Put decaf in the coffee maker for 3 weeks. Once everyone has gotten over their caffeine addictions, switch to espresso.
6. Don't use punctuation.

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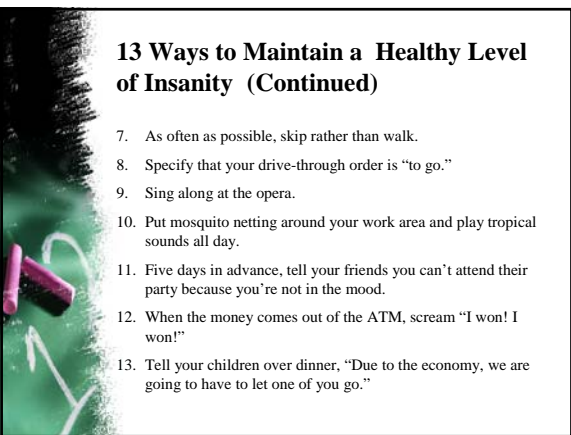
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### 13 Ways to Maintain a Healthy Level of Insanity (Continued)

7. As often as possible, skip rather than walk.
8. Specify that your drive-through order is "to go."
9. Sing along at the opera.
10. Put mosquito netting around your work area and play tropical sounds all day.
11. Five days in advance, tell your friends you can't attend their party because you're not in the mood.
12. When the money comes out of the ATM, scream "I won! I won!"
13. Tell your children over dinner, "Due to the economy, we are going to have to let one of you go."

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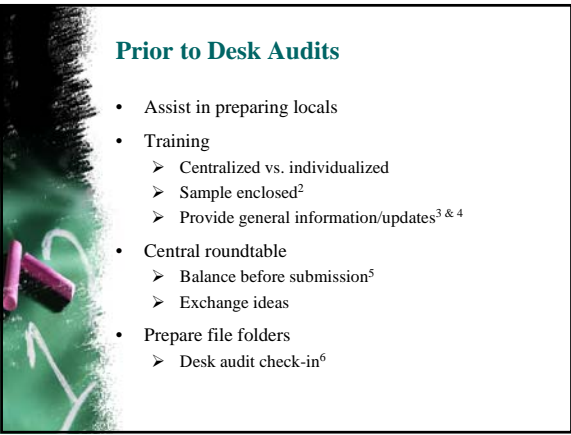
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### Prior to Desk Audits

- Assist in preparing locals
- Training
  - Centralized vs. individualized
  - Sample enclosed<sup>2</sup>
  - Provide general information/updates<sup>3 & 4</sup>
- Central roundtable
  - Balance before submission<sup>5</sup>
  - Exchange ideas
- Prepare file folders
  - Desk audit check-in<sup>6</sup>

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### Desk Audits

- General information
  - Every district, every count
  - Statement of independence
    - Anyone involved in desk audits
    - If conflict, have someone else do/supervise
    - ISD program must be independent
- Alpha List
  - From district software and SRSD
  - Compare local alpha to SRSD
  - SRSD alpha:
    - Review age (SRSD will calculate)
    - Compare FTE totals to DS-4061<sup>7</sup>
    - Absent (noted on separate list/district alpha)
    - Pop. III (noted on separate list/district alpha)
    - FTE not greater than 1.00
    - Signed and dated

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### Desk Audit (Continued)

- Alpha list additional items (not required)
  - Highlight FTE less than 1.00<sup>8</sup>
  - Highlight Special Education
  - Highlight Residency
  - Highlight Pop. III for sample (field audit)
- UIC (may change with MSDS)
  - Run duplicate check through CEPI
  - Send letter (sample)<sup>9</sup>
  - Attach list<sup>10</sup>
  - Contact other ISD if necessary

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### Desk Audit (Continued)

- Special Education
  - Compare worksheet B to SRSD
  - Total each worksheet B<sup>11</sup>
  - Plug total in spreadsheet<sup>12</sup>
  - Compare spreadsheets to DS-4061<sup>13</sup>
  - Resolve any discrepancies
- General Education
  - Plug into spreadsheet
  - District overview to avoid going individually

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### Desk Audit (Continued)

- Additional K-12 information
  - Verify Alternative Education
  - Section 24 (Gen. Ed./Sp. Ed.)
  - New grade levels
- Residency
  - Verify residency figures on DS-4061
- Calendar
  - Review days (no minimum)
  - Review daily clock hours (1,098 hours)
  - Review PD (changed from 51 to 38 hours)

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### Desk Audit (Continued)

- Schools of Choice (can be done at field audit)
  - Special education agreement for 105(c)
  - We run ads for locals to save cost
  - Verification form
  - Release from those outside window
  - Makes a difference in foundation allowance
- Evaluate results
  - Large number of errors, schedule field audit
- Required documentation
  - Separate packet for each level<sup>14</sup>
  - More thorough
  - District knows what to expect
  - Something missing, get at field

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### Planning for the Field Audit

- Field Audit Preparation
  - Pupil Auditing Manual-Forms & Guidelines
  - Audit rotation<sup>15</sup>
    - High Schools, Alternative Ed – every 2 years
    - Middle Schools, Elementary – every 4 years
    - May audit more frequent if risk assessment high
    - PSA or individual programs once each year (might be adjusted per MDE)

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### Field Audit Preparation

- Notification of Audit
  - Building Principal and Secretary, copy Superintendent
  - Specify the date and time for each Building
  - Provide a list of documentation needed for the audit-not collected for desk audit (will vary by ISD process)
    - District's official attendance records
    - Schedules for samples or locator with all students
    - CA-60's

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### Field Audit - Risk Assessment

- Complete Risk assessment – Pg. 32 Pupil Auditing Manual<sup>16</sup>
- Determine sample size for each population % of students to audit
- Determine manner students are selected
- Be sure to round each sample number up to the next whole number of students

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### Field Audit Sample

- Identify Populations of students<sup>17 & 18</sup>
  - *A student can be included in only one population*
  - *A student can be in more than one category of Pop III*
- Pull your sample –include at least one student from each category in Pop III<sup>19</sup>
- Follow guidelines on the Audit Form<sup>20</sup>
  - Verify supporting documentation for Pop III
  - Complete each section for the Pop III students – NA if no students
  - Do not hesitate to ask for support documentation that has not been provided

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### Field Audit Results

- Determine error rate for each Population
  - *If error rate is over 5% must expanded sample to 25%, 40%, 55% and then 75%*
  - *If expanded sample error rate is over 5% must go to next expansion %, a 100% may be required*
  - *If the building error rate is over 5% but is still less than 10%, it is the auditor's judgment whether the audit should be expanded to audit other like buildings in the district or audit the same building again for the next pupil membership count.*

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### Field Audit Wrap Up

- Conduct an exit conference with appropriate local district personnel
  - Areas to improve in documentation or counting procedures
  - Specific findings detected, along with the associated FTE adjustment that is needed.
  - District appeal procedures<sup>21</sup>
- Draft a narrative report on the general and specific findings noted during the audit, and final FTE adjustments

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### Contact Information

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