

New Auditor Training MPAAA

Julie Weiler – Saginaw ISD
Julie Beishlag – Clare-Gladwin RESD
and Midland County ESA
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Agenda

- Introduction
- Prior to desk audit
- Desk audit
- Comments/Questions

Introduction

- Bio
 - Auditor at CGRESD and MCESA
 - Audit Clare, Gladwin, and Midland Counties
 - 10 years
- Desk audit
 - Review procedures in manual
 - Provide examples/process
 - Ours are just samples, not required
 - Must meet minimum requirements

Prior to Desk Audits

- Assist in preparing locals
- Training
 - Sample enclosed
 - Provide general information/updates
- Central roundtable
 - Balance before submission
 - Exchange ideas
- Prepare file folders
 - Desk audit check-in

Desk Audits

- General information
 - Every district, every count
 - Statement of independence
 - If conflict, have someone else do/supervise
 - ISD program must be independent
- Required documentation
 - Separate packet for each level
 - More thorough
 - District knows what to expect
 - Something missing, get at field

Desk Audit (Continued)

- 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
 - Absent (noted on separate list/district alpha)
 - Pop. III (noted on separate list/district alpha)
 - FTE not greater than 1.00

Desk Audit (Continued)

- Alpha list additional items:
 - Highlight FTE less than 1.00
 - Highlight Special Education
 - Highlight Residency
 - Highlight Pop. III for sample
- UIC
 - Run duplicate check through CEPI
 - Send letter (sample)
 - Attach list
 - Contact other ISD if necessary

Desk Audit (Continued)

- Special Education
 - Compare worksheet B to SRSD
 - Total each worksheet B
 - Plug total in spreadsheet
 - Compare spreadsheets to DS-4061
 - Resolve any discrepancies
- General Education
 - Plug into spreadsheet
 - District overview to avoid going individually

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)

Desk Audit (Continued)

- Schools of Choice
 - We run ads for locals to save cost
 - Verification form
 - Release from those outside window
- Evaluate results
 - Large number of errors, schedule field audit

Planning for the Field Audit

- Bio
 - Auditor 10 years
- Field Audit Preparation
 - Pupil Auditing Manual-Forms & Guidelines
 - Audit rotation
 - High Schools, Alternative Ed – every 2 years
 - Middle Schools, Elementary – every 4 years
 - May audit more frequent if risk assessment high

Field Audit Preparation

- Notification of Audit
 - Superintendent and Building Principal
 - Specify the Date and Time for each Building
 - Provide a list documentation needed for the audit-not collected for desk audit
 - Districts Official Attendance record
 - Proof of Residency
 - Pop III Support Documentation
 - 75% attendance

Field Audit - Risk Assessment

- Complete Risk assessment – Pg 32 Pupil Auditing Manual
- Determine sample size for each population % of students to audit
- Determine manner students are selected
- Complete Field Audit Sample Form
- Be sure to round each sample number up to the next whole number of students

Field Audit Sample

- Identify Populations of students
 - 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

Field Audit

- **Condensed Building Audit Program – Pupil Auditing Manual pgs 23-27**
 - Review attendance forms/books
 - Verify attendance for all students in sample
 - Verify proof of residency
 - Verify date of enrollment
 - Verify age
 - Verify 75% attendance

Field Audit – Pop III

- Follow guidelines on the Audit Form
 - 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

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.

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
- Draft a narrative report on the general and specific findings noted during the audit, and final FTE adjustments
