

MPAAA 2009 Spring Conference
Veteran Pupil Accounting Roundtable

AGENDA

Brainstorming/Sharing

This is your session! Come prepared with questions and ideas to share.

Possible Topics:

Exit Status Auditing and GAD

School Aid Updates and Info.

Auditing Electronically

Trimesters and Dual Enrollment

MSDS and Audit Implications

Early Childhood FTE Calculations

Seat Time Waivers

Questions to take to State Agency Panel

Other?

Building Field Audit Exit Status Audit Sample Size Selection

District: _____

Building: _____

Count Date: _____ EOY Date: _____

Step 1: Complete the following table

	Graduates/Completers Exit codes: 01, 02, 03, 04 05, 06, 20, 21, 40, 41, 42	Exempt Exit Status				
		09	12	14	15	Total
Building risk assessment	Low					
Headcount of pupils						
MSDS Submission:						
EOY Submission:						
Sample size percentage*	2%					
Calculated sample size						
Actual sample size tested						

Step 2: Document which students are to be selected for sampling - Ensure that at least 1 pupil is selected from each exempt category

Graduates/
Completers _____

Exempt _____

* Sample size percentage is determined by the building risk assessment. Use the tables below to determine the applicable sample size. For graduates/completers, a minimum of 10 pupils shall be sampled at all times.

Graduates/Completers		Exempt Exit Codes	
Building Risk Assessment	Sample Size Percentage	Building Risk Assessment	Sample Size Percentage
Low	2%	Low	10%
		Medium	15%
		High	20%

OUTLIER EXIT STATUS AUDIT FORM

District:

Building:

Audit Date:

	NAME	Grade	Cohort Year	Exit code Reported	Code Verified Y/N	Correct Code	Documentation	Comments
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								

EXIT STATUS FIELD AUDIT PROGRAM

District: _____

Building: _____

Count Day: _____

EOY Submission Date: _____

Objectives:

- A. Properly plan audit of exit status codes.
- B. Comply with the audit and reporting requirements of the Department
- C. Verify that the district has properly reported exit status codes in MSDS and EOY submissions
- D. Verify that the district has adequate documentation to support reported exit status codes.

Audit Procedures for Consideration	N/A or Performed by	No. of Errors	Comments
Planning			
1. Document the independence of the auditor. The auditor should not have a conflict of interest in regard to the school district and/or building and/or programs to be audited. Such conflicts include:			
a. The auditor was formerly employed by the school district and/or building/program to be audited.			
b. The auditor has relatives currently employed by the school district and/or building/program to be audited.			
c. The auditor has a personal or financial interest (e.g. service or employment contract) with the school district to be audited.			
PRACTICAL NOTE: In instances when the auditor is determined to have a conflict of interest, the ISD superintendent should be informed and measures should be taken to minimize, if unable to completely eliminate, the conflict of interest. This could be addressed by reassigning the audit to another auditor (if applicable) or acquiring the services of an outside auditor who is independent (e.g. from another ISD).			
2. Perform the following planning steps before the field audit begins:			
a. Review correspondence file, prior audit working papers (schedules and supporting documentation), prior audit report (including any audit or relevant monitoring reports the district received from other sources).			
b. Review Exit Status/Graduation Rate Auditing Manual.			
c. Review building and exit status alpha list provided by CEPI.			
d. Select buildings whose pupil exit status codes will be audited. Selection criteria should include types of exit codes, prior audit findings, variation of current count from prior counts, rotation schedule, potential error, and outlier reports from CEPI.			
PRACTICAL NOTE: Department policy requires that all high school buildings MUST be audited on pupil membership at least once every 2 school years at which time the EOY, EOS, and MSDS submissions of exit codes will also be audited. Because of a higher potential for errors, certain buildings/programs may need to be audited more frequently.			
e. Discuss the buildings/programs to be audited and timing of the audit with responsible local district personnel. Also, provide the local district with a list of items which will need to be available during the field audit. Discussions should also include adequacy of work space for the auditors, access to pupil membership records, and assistance, if any, to be furnished by the local district.			
f. For each building selected, complete Exit Status Risk Assessment form and determine population size(s) to be selected for testing during the field audit.			
AUDIT PROCEDURES:			
A. Completers/Graduates 01, 02, 03, 04, 05, 06, 20, 21, 40, 41			
1. Select sample size of 2% from alpha list provided by CEPI			
2. Provide sample list to district and request supporting documentation			
3. Review supporting documentation for compliance with table of Acceptable Exit Status Documentation			
a. Official transcript or diploma			
b. Official alpha list of graduates/completers from the student management software			
4. Determine error rate; expand sample as necessary			

EXIT STATUS FIELD AUDIT PROGRAM

Audit Procedures for Consideration	N/A or Performed by	No. of Errors	Comments
B. Exempt Pupils 09, 12, 14, 15			
1. Randomly select a sample of 10% - 20% from alpha list provided by CEPI			
2. Provide sample list to district and request supporting documentation			
3. Review supporting documentation for compliance with table of Acceptable Exit Status Documentation			
Moved out of State (09): Requests for pupil's records on official letterhead, pupil withdrawal form signed by parent/guardian, written contemporaneous documentation of an oral statement by parent/guardian and dated by authorized district rep., written contemporaneous documentation of an oral statement by a neighbor, parent's employer or colleague			
Deceased (12): Confirmation from student management software, obituary or other newspaper article, program from funeral or memorial service, written statement from parent or guardian, death certificate.			
Enrolled in home school (14): Written parental statement, pupil withdrawal form signed by the parent or guardian, written contemporaneous documentation of an oral statement by the parent/guardian and dated by district rep., parental record request, statement by attendance officer.			
Enrolled in non-public school (15): Written request for pupil's records from nonpublic school, pupil withdrawal form signed by parent/guardian indicating name of nonpublic school, written contemporaneous documentation of an oral statement by the parent/guardian and dated by district representative.			
4. Determine error rate; expand sample as necessary			
C. Additional Procedures			
1. Prepare a report listing those pupils without acceptable documentation and provide the correct exit status			
2. Submit error report to local district and CEPI			
3. Conduct an exit conference with appropriate building personnel. The following should be discussed:			
a. Areas where the building can improve its documentation			
b. Specific errors detected, and corrected exit status			
c. District appeal procedures: Office of Educational Assessment and Accountability			

Adjustments: Any changes as a result of this audit to reported exit status codes for this building/program are itemized on the Exit Status Findings/Adjustment form.

Conclusions: I (We) have performed procedures sufficient to achieve the audit objectives identified on this program and have adequately documented the audit procedures performed.

Name

Date

Name

Date

Name

Date

Outlier Exit Status Field Audit Error Rate Calculation for Calculated Sample Size Submission Exceeding Preset Thresholds

District: _____

Building: _____

Cohort Dates: _____

Audit Date: _____

Note: This form is to be used to determine error rates and expanded samples for outlier exit status pupils selected using the calculated sample size.

Step 1: Calculate the error rate of the initial sample.

- A. Initial Sample Size _____
- B. Number of errors detected in sample* _____
- C. Error rate (Step B divided by Step A) _____ %

Step 2: If the error rate in Step C is 5% or greater, the sample must be expanded by an additional 10%

- D. Additional pupils to sample: multiply the number of pupils on the threshold alpha list by 10% _____
- E. Number of errors detected in additional sample from Step D* _____
- F. Total sample size (Step A+Step D) _____
- G. Total number of errors for all items sampled (Step B plus Step E) _____
- H. Error rate (Step G divided by Step F) _____ %

Step 3: If the error rate in Step H is 5% or greater, the sample must be expanded by an additional 10%

- I. Additional pupils to sample: multiply the number of pupils on the threshold alpha list by 10% _____
- J. Number of errors detected in additional sample from Step I* _____
- K. Total sample size (Step F+Step I) _____
- L. Total number of errors for all items sampled (Step G plus Step J) _____
- M. Error rate (Step L divided by Step K) _____ %

Step 4: If the error rate in Step M is 5% or greater, the sample must be expanded by an additional 10%

- N. Additional pupils to sample: multiply the number of pupils on the threshold alpha list by 10% _____
- O. Number of errors detected in additional sample from Step N* _____
- P. Total sample size (Step K+Step N) _____
- Q. Total number of errors for all items sampled (Step L plus Step O) _____
- R. Error rate (Step Q divided by Step P) _____ %

Step 5: If the error rate in Step R is 5% or greater, the sample must be expanded by an additional 10%

- S. Additional pupils to sample: multiply the number of pupils on the threshold alpha list by 10% _____
- T. Number of errors detected in additional sample from Step S* _____
- U. Total sample size (Step P+Step S) _____
- V. Total number of errors for all items sampled (Step Q plus Step T) _____
- W. Error rate (Step V divided by Step U) _____ %

Step 6: If the error rate in Step W is 5% or greater, the sample must be expanded to 100% of Outliers

- X. Total number of pupils reported on threshold alpha list _____
- Y. Total number of errors for all items sampled* _____
- Z. Error rate (Step Y divided by Step X) _____ %

* Errors noted in your review of the sample of outliers should be accumulated on a headcount basis.

** If the underlying errors are isolated, document expansion and focus of sample:

Outlier Exit Status Field Audit Error Rate Calculation for Calculated Sample Size Submission Exceeding Preset Thresholds

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Building: _____

Cohort Dates: _____

Audit Date: _____

Note: This form is to be used to determine error rates and expanded samples for outlier exit status pupils selected using the calculated sample size.

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- C. Error rate (Step B divided by Step A) _____ %

Step 2: If the error rate in Step C is 5% or greater, the sample must be expanded by an additional 10%

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- G. Total number of errors for all items sampled (Step B plus Step E) _____
- H. Error rate (Step G divided by Step F) _____ %

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- I. Additional pupils to sample: multiply the number of pupils on the threshold alpha list by 10% _____
- J. Number of errors detected in additional sample from Step I* _____
- K. Total sample size (Step F+Step I) _____
- L. Total number of errors for all items sampled (Step G plus Step J) _____
- M. Error rate (Step L divided by Step K) _____ %

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