

LOCAL SCHOOL DISTRICT FIELD AUDIT

FOR FIELD USE

District:	School Year:	Auditor Form	
Building:	Count Day:	<input type="checkbox"/> September	<input type="checkbox"/> February

Objectives:

- A. Properly plan the audit.
- B. Comply with the audit and reporting requirements of the Department.
- C. Verify that district has included only those pupils with proper documentation in pupil membership count.
- D. Verify that the district's pupil membership counts are supported by building/program alpha lists and are mathematically accurate.

Audit Procedures for Consideration	N/A or Performed By	Comments
PLANNING		
1. Document the independence of the auditor. The auditor should not have a conflict of interest in regard to the school district &/or bldg./program to be audited. Such conflicts could 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/employment contract) with the school district to be audited.		
<i>Practical note: In instances when the auditor is determined to have a conflict of interest, the ISD supt. 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).</i>		
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 Membership Accounting and Auditing Manual.		
c. Obtain an understanding of the district, its approval/review procedures, its counting procedures and its audit risk factors by reviewing the Local School District Planning Form/Procedure.		
d. Compare current pupil membership counts by building and class (e.g., conventional, homebound/hospitalized, dual enrollment) with the prior pupil membership count and pupil membership counts from the same period of prior school years:		
(1) Identify unusual or unexpected pupil membership counts.		
(2) Consider whether matters identified indicate a higher potential for inaccurate pupil membership counts.		