

Local School District Field Audit Program – continued

Audit Procedures for Consideration	N/A or Performed By	Comments
<p>e. Select buildings whose pupil membership counts will be audited. Selection criteria should include types of pupils, prior audit findings, variation of current count from prior counts, rotation schedule, and potential for error.</p>		
<p><i>Practical note: Department policy requires that all high school buildings MUST be audited at least once every two school years, and that all middle school and elementary school buildings MUST be audited at least once every 4 school years. In addition, the Dept. requires that at least one bldg. from each school district must be audited for each pupil count. Because of a higher potential for errors, certain individual bldgs/programs may need to be audited more frequently.</i></p>		
<p>f. Discuss the bldgs./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.</p>		
<p>DISTRICT PUPIL MEMBERSHIP REPORTING</p>		
<p>3. Reconcile the DS-4061 Report submitted for the current count period with a district wide summary of building alpha lists, if a districtwide alpha list is used (the district should have documentation that shows it performed this procedure).</p>		
<p>4. Complete building audits for those buildings selected in Step 2e. A Building Field Audit Program should be completed to document specific procedures performed for each building audited.</p>		
<p>5. Record variances noted in bldg. audits on the FTE Adjustment Form.</p>		
<p>6. Conduct an exit conference with appropriate local district personnel. The following should be discussed:</p> <p>a. Areas where the local school district can improve its documentation or counting procedures to maximize & accurately report FTEs.</p>		
<p>b. Specific variances (errors) detected, along with the associated FTE adjustment that is needed.</p>		
<p>c. District appeal procedures.</p>		

CONCLUSION: 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