

SECTION 5 – CONDENSED BUILDING AUDIT PROGRAM

District: _____

Building: _____ Count Day: _____

This audit program is intended to be used in reference with the Building Field Audit Procedures, Section 4. The objective of the field audit is to determine that the FTEs have been properly documented and claimed for state school aid.

BUILDING-WIDE PROCEDURES	Number of Errors	Performed By
1. Determine that the building adheres to district count procedures as identified on the local district planning form, and obtain the appropriate documentation.		
2. Assess risk for the building according to Section 1 and 3.		
3. Determine that the district has a procedure to determine 75% attendance and that the district accurately implemented the procedure.		

PUPIL SPECIFIC AUDIT PROCEDURES	No. of Errors	Performed by
<i>ALL PUPILS</i>		
Residency (N/A for PSAs)		
Presence on count date		
10/30-day rule		
Enrollment		
FTE computations		
<i>ALTERNATIVE EDUCATION PUPILS</i>		
General		
<ul style="list-style-type: none"> • No high school diploma or GED • 16 years old if with adult participants 		
Learning Labs		
<ul style="list-style-type: none"> • Sign-in sheets and teacher attendance records support minimum hours • No greater FTE than traditional setting 		
<i>COOPERATIVE EDUCATION PUPILS</i>		
General and Special Education		
<ul style="list-style-type: none"> • Written voluntary agreement • FTE counted by educating district 		
<ul style="list-style-type: none"> • Special ed pupil is under 26, over 16 if with adults and has no diploma • FTE computation (may consider travel time) 		
Career and Technical Education		
<ul style="list-style-type: none"> • Written voluntary agreement • FTE counted by educating district • FTE computation 		

PUPIL SPECIFIC AUDIT PROCEDURES	No. of Errors	Performed by
<i>HOME BASED PUPILS</i>		
Expelled under local district policy		
<ul style="list-style-type: none"> • Two non-consecutive hours of instruction 		
<ul style="list-style-type: none"> • Credit is awarded 		
<ul style="list-style-type: none"> • FTE prorated to actual hours 		
Expelled under mandatory expulsion law		
<ul style="list-style-type: none"> • In school, pupils physically separated and receive 1098 hours 		
<ul style="list-style-type: none"> • If home-based, pupil received two hours 		
<ul style="list-style-type: none"> • Credit toward diploma 		
<ul style="list-style-type: none"> • Expulsion was mandatory 		
<ul style="list-style-type: none"> • FTE calculation 		
<i>HOMEBOUND HOSPITALIZED PUPILS</i>		
Physician certification		
Instructional hours provided		
Absent on count day		
<i>NON-PUBLIC PART-TIME & HOME SCHOOLED PUPILS</i>		
Nonpublic records and courses same as regular public district courses		
Course length and grading same		
Non-essential elective courses – grades 1-12		
Instruction during school day		
Instruction within boundaries or contiguous district		
Instruction by district employee		
On MDE non-public report		
Is resident if home schooled		
FTE computation		
<i>PART-TIME PUPILS</i>		
Fewer than minimum required hours are scheduled		
Is this a non-public or home-schooled pupil?		
FTE calculation		
<i>POSTSECONDARY ENROLLMENT PUPILS</i>		
Enrolled in one district class		
Pupil not met graduation requirements		
District paid tuition and fees (if required)		
Class 50% within academic year; special requirements for electronic class		
FTE calculation		
<i>REDUCED SCHEDULE PUPILS</i>		
Approvals – signed and dated		
Best educational interest		
FTE computation		

PUPIL SPECIFIC AUDIT PROCEDURES	No. of Errors	Performed by
<i>SPECIAL EDUCATION EARLY CHILDHOOD PROGRAMS AND SERVICES PUPILS</i>		
Count date IEP		
Bona fide program with minimum days and hours		
FTE calculation		
<i>SPECIAL EDUCATION PUPIL TRANSITION SERVICES</i>		
<ul style="list-style-type: none"> • Enrolled/attendance 		
<ul style="list-style-type: none"> • Assigned to special education staff 		
<ul style="list-style-type: none"> • Less than 50% of FTE 		
<ul style="list-style-type: none"> • FTE calculation 		
<i>SPLIT SCHEDULE PUPILS</i>		
Verify instructional hours		
Verify split of FTE, limited to 1.0 FTE		
<i>SUSPENDED AND EXPELLED PUPILS</i>		
Short-term suspensions		
<ul style="list-style-type: none"> • Absent per teacher's record 		
<ul style="list-style-type: none"> • Supervised by certified teacher 		
<ul style="list-style-type: none"> • Attendance where pupil served 		
Long-term suspensions		
<ul style="list-style-type: none"> • Attendance where pupil served 		
<ul style="list-style-type: none"> • Certified teacher 		
<ul style="list-style-type: none"> • Credit toward diploma 		
<ul style="list-style-type: none"> • FTE prorated 		
<i>VIRTUAL HIGH SCHOOL & DISTANCE LEARNING PUPILS</i>		
Class at high school		
<ul style="list-style-type: none"> • Approved by board, credit given 		
<ul style="list-style-type: none"> • Certified teacher 		
<ul style="list-style-type: none"> • On pupil's class schedule 		
Community college or university		
<ul style="list-style-type: none"> • Postsecondary requirements met 		
<ul style="list-style-type: none"> • Enrolled in one course 		
<ul style="list-style-type: none"> • Postsecondary institution submitted notice of course 		
<ul style="list-style-type: none"> • District paid for course 		
<ul style="list-style-type: none"> • 50% of course within academic year 		
Self-Scheduled time and place		
<ul style="list-style-type: none"> • Enrolled in one course 		
<ul style="list-style-type: none"> • Count date enrollment/attendance 		
<ul style="list-style-type: none"> • Limited to two virtual courses 		
<ul style="list-style-type: none"> • Approved by board, credit given 		

PUPIL SPECIFIC AUDIT PROCEDURES	No. of Errors	Performed by
• Teacher of record		
• On-site mentor certificated		
• FTE calculation		
• Tuition paid		
Homebound hospitalized		
• No FTE		
Mandatory expulsion		
• No FTE		
<i>WORK-BASED EDUCATION PUPILS</i>		
Written count date training agreement		
• Pupil's personal information		
• School's information		
• Employer's information		
• Beginning and end dates of employment and hours*		
• Beginning wage scale, if paid		
• Workers disability compensation and general liability insurance*		
• Required signatures*		
• List of job activities*		
Written count date training plan		
• Specific skills to be learned*		
• Employer, school, pupil's responsibilities*		
• Date(s) of safety instruction*		
• Related instruction*		
• Required signatures*		
Attendance records*		
Hours not more than one-half FTE*		
Credit toward a high school diploma*		
Monitored every 9 weeks (30 days for Special Education) by certified teacher who is employed by the district*		

ADJUSTMENTS: Any changes to membership claims made to this building/program due to this audit are itemized on the FTE Adjustment Form.

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 _____