



Auditing II ~ Field Audits

MPAAA - Winter Auditor Bootcamp 2025

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AGENDA

- ❖ Definition & Minimum Field Audit Requirements
- ❖ Conducting Field Audits
- ❖ Field Audit Forms
- ❖ Audit Findings
- ❖ Questions/Comments

Disclaimers:

- This presentation includes information based on current legislation and guidance provided by the Michigan Department of Education as presented in the Pupil Auditing & Accounting Manuals.

Field Audit Overview

WHY DO WE DO A FIELD AUDIT?

- ❖ The objective of the field audit is to verify that the counts reported for payment of state aid are accurate and that FTEs have been properly documented. This is an in-depth review of the documentation!

WHO DO WE INTERVIEW?

- ❖ A field audit requires the auditor to interview school district pupil accounting personnel and a selection of teachers to determine the possibility that pupil accounting records may have been intentionally altered to secure unfair or unlawful gain (5% sample recommended)

WHAT DO WE LOOK AT?



Prep Work

- ❖ Reference Field Audit Planning Schedule
- ❖ For buildings that are scheduled for field audits, a few documents should be completed prior to the Field Audit
 - Building Risk Assessment Form
 - Sample Summary and Analysis (SSA)
 - Population III Categories In Building/Program Form
- ❖ Take your District Folder, Special Education Folder and that Building/Program Folder (Desk Audit Paperwork)

Risk Assessment Form

APPENDIX C

BUILDING RISK ASSESSMENT FORM			
DISTRICT:		SCHOOL YEAR:	2024-2025
BUILDING/PROGRAM:		COUNT DATE:	FALL
			SPRING
COMPLETED BY:		AUDIT DATE:	

Instructions: This form may be used to document the assessment of risk of the buildings/program that will be field audited. Generally, the higher potential for errors, the higher the risks that the pupil membership counts are not accurate. Consider the risk factors listed below (High [H], Moderate [M], Low [L]), and place an "X" in the space beside the factors that significantly influence the risk for the audit area.

Assessment of Risk	Risk Factor			Comments
	H	M	L	
1. The results of the prior field and desk audits. (Error rates over 5% are high risk)				
2. The existence of district count procedures and controls. (Detailed procedures generally provide a lower risk)				
3. The experience of district personnel assigned to process pupil count data per Local District Planning Form. (Experienced staff generally provides a lower risk)				
4. The frequency of pupil absenteeism noted during the count period. (High absenteeism generally reflects a higher risk)				
5. The number of nonconventional pupils attending the building. (Larger population of nonconventional pupils reflects a higher risk)				
6. The number of State Aid Act 25e adjustments. (Larger number of denied adjustments by the receiving district indicates a higher risk)				
7. The institution of a new program for which FTE is claimed. (Higher risk)				

Based on the foregoing considerations, the overall risk for this building is assessed as:			
Building Risk Assessment	High	Moderate	Low
Pop I – Conventional pupils present on count day			
Pop II – Conventional pupils absent on all or part of count day			
Pop III – Nonconventional pupils			
Building Risk Assessment – Sample Size Percentages	High	Moderate	Low
Pop I – Conventional pupils present on count day	15%	10%	2%
Pop II – Conventional pupils absent on all or part of count day	20%	15%	10%
Pop III – Nonconventional pupils	20%	15%	10%

Ensure you are following your Field Audit Schedule. Make adjustments as needed.

TIP: Auditor Discretion

Remember these Percentages

Sample Summary and Analysis Form

Use Percentages

	High	Moderate	Low
	15%	10%	2%
	20%	15%	10%
	20%	15%	10%

TIP: Total Population Numbers - start from the bottom. Total Pupils minus Pop III minus Pop II gives you total for Pop I to Sample.

APPENDIX F

SAMPLE SUMMARY AND ANALYSIS

INITIAL SAMPLE	Total Pop.	Risk %	Sample Size	# of Errors	% of Errors	1 st Expansion	Risk 25%	1 st Exp.	# of Errors	Total Errors	% or Errors
Example	400	10%	40	3	7.5%	Example	25%	60	2	5	5%
Pop I						Pop I					
Pop II						Pop II					
Pop III						Pop III					
Total						Total					

2 nd Expansion	Risk 40%	2 nd Exp.	# of Errors	Total Errors	% of Errors	3 rd Expansion	Risk 55%	3 rd Exp.	# of Errors	Total Errors	% or Errors
Example	40%	10%	0	5	3.1%	Example	N/A	N/A			
Pop I						Pop I					
Pop II						Pop II					
Pop III						Pop III					
Total						Total					

4 th Expansion	Risk 75%	4 th Exp.	# of Errors	Total Errors	% of Errors	100% Sample	Risk 100%	Total Errors	% of Errors
Example	N/A	N/A				Example			
Pop I						Pop I			
Pop II						Pop II			
Pop III						Pop III			
Total						Total			

- Errors in each population are accumulated on a head count basis regardless of the FTE impact. For example, an error of an understatement of .5 FTE and an error of an overstatement of .5 FTE are summarized as two errors, although the cumulative FTE error is zero. The error rate is calculated by dividing the cumulative total number of pupil records in error by the cumulative total number of sample items reviewed.
- If the initial sample was less than 60 and the error rate is 5% or greater, the auditor IS REQUIRED to expand the sample in increments to 25%, 40%, 55%, and 75% of the population. If the sample error rate is still 5% or greater at the 75% increment, the auditor IS REQUIRED to expand to a 100% review of the population.
- If the initial sample selected was 60 or more, the auditor may stop if there is one error or no errors. If there are two or more errors, the auditor IS REQUIRED to expand the sample to 90 and then to 180 and 360 records as follows. If 90 pupil records are reviewed and there are 3 or more errors, the auditor IS REQUIRED to expand the sample to 180 items. If 180 pupil records are reviewed and there are 7 or more errors, the auditor IS REQUIRED to expand the sample to 360 items. If 360 pupil records are reviewed and there are 14 or more errors, the auditor IS REQUIRED to expand to a 100% review of the population.
- If errors are isolated, informed professional judgment allows the auditor to focus sample expansion on the subpopulations with the isolated errors. The auditor is encouraged to request that the district identify and correct the isolated errors before expanding the sample.
 - 10% x 400 population = 40 pupils
 - 3 errors divided by 40 samples = 7.5% error rate
 - 25% x 400 = 100 minus 40 = 60 pupils
 - 2 errors in expansion and 3 errors = 5 cumulative errors
 - 5 divided by 100 total sample = 5% error rate
 - Because the error rate is 5%, a second expansion is needed.
 - 40% x 400 = 160 minus 100 = 60 pupils
 - 0 errors in expansion + 5 errors = 5 cumulative errors
 - 5 divided by 160 total sample = 3.1% error rate
 - Because the error rate is less than 5%, a third expansion is not needed.

POPULATIONS

- ❖ **Population I** - Conventional pupils in attendance on count day
- ❖ **Population II** - Conventional pupils absent on count day
- ❖ **Population III** - Pupils included in nonconventional categories
- ❖ The auditor selects a sample and examines a percentage of each population of pupils based on the determined risk
- ❖ All pupils in nonconventional categories are *examined separately*, based on risk, to determine that all count requirements have been met. (See specific audit steps for each nonconventional category.)
- ❖ It is the *district's responsibility* to determine the applicable category for each nonconventional pupil. The auditor should determine whether documentation provided by the district supports the FTE claimed for the nonconventional category selected.

Population III Categories Sample Form

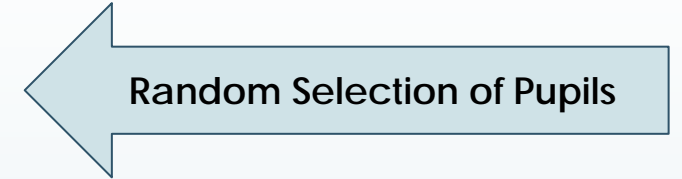
Each sample was selected in the following manner:

Population I:

Population II:

Population III:

	POP. III CATEGORIES IN BUILDING/PROGRAM	COUNT	SAMPLE SIZE	# ERRORS	% ERRORS
5-A	Alternative Education Programs				
5-B	Cooperative Education Programs				
5-C	Home-Based Pupils				
5-D	Homebound and Hospitalized Pupils				
5-E	Nonpublic and Homeschooled Pupils				
5-F	Part-Time Pupils				
5-G-A	Postsecondary and Career and Technical Education Dual Enrollment				
5-G-B	Early Middle College Pupils				
5-G-C	Postsecondary Gifted and Talented Programs				
5-H	Reduced Schedule Pupils				
5-I	Sections 105 and 105c Schools of Choice				
5-K	Special Education Early Childhood Programs and Services				
5-L	Special Education Pupil Transition Services				
5-M	Split-Schedule Pupils				
5-N	Pupils with Suspensions and Expulsions				
5-O-A	Distance Learning and Independent Studies				
5-O-B	Offline Seat Time Waiver Programs				
5-O-C	Cyber Schools				
5-O-D	Virtual Programs				



	POP. III CATEGORIES IN BUILDING/PROGRAM	COUNT	SAMPLE SIZE	# ERRORS	% ERRORS
5-P	Work-Based Learning Experiences, Apprenticeships, and Internships				
5-Q-A	Section 23a Dropout Recovery Programs				
5-Q-B	Section 25e Pupil Membership Transfers				
5-Q-C	Visa Programs				
6-A	Experiential Learning Courses				
6-B	Peer-to-Peer Elective Course Credit Program				
6-C	Future Proud Michigan Educator Explore Programs				

	High	Moderate	Low
	15%	10%	2%
	20%	15%	10%
	20%	15%	10%

You should have paperwork within your Desk Audit of the categories being utilized at the Building/Program

Samples

- ❖ All pupils, except those who have been absent (Population II) or those who have participated in special education programs (Population III), are considered Population I Pupils
- ❖ Verify all Population III pupils were identified on a separate list. Mentioned that this could be done at the Desk Audit
- ❖ Sample each Population III Category to verify pupils met requirements
- ❖ Any new program would be considered High Risk and should be sampled at a higher percentage
- ❖ Utilize Count (number of pupils), Sample Size, Errors

Sample Summary - You Do the Math...

Star High School

- ❖ Total Students 9 - 12 : 525 (Do not include students with 0.00 FTE)
- ❖ Total Students absent on Count Day: 62
- ❖ Non Conventional Students:
 - HH = Homebound/Hospitalized: 1
 - SC = School of Choice: 221
 - RS = Reduced Schedule: 5
 - CE = Cooperative Education: 25
 - DE = Dual Enrollment: 15
 - MC = Early Middle College: 60
 - NR = Non Resident: 2
 - VL = Virtual Learner: 82

Sample Summary - You Do the Math...

Star High School - Fill out the boxes:

Headcounts by Population (A):

Population I <i>(Total Headcount – minus Pop III counts and minus Pop II counts.)</i>	
Population II <i>(Enter total students absent on count day – must include ECSE)</i>	
Population III <i>(Pop III List – Far right hand column (total Pupil Codes)</i>	

Building Risk Assessment requires sampling as follows (B) Circle the risk percentages for this site:

	Low Risk	Moderate Risk	High Risk
Population I	2%	10%	15%
Population II	10%	15%	20%
Population III	10%	15%	20%

Calculate your Sample Size by Population (A) x (B):

ROUND UP (eg. 13 # 10% = 1.3 - Sample Size = 2)

Population I	
Population II	
Population III	



Sample Summary - You Do the Math...

Using the counts from the previous slide - complete your Sample Summary & Analysis Page:

PAM Sec #	Pop III Categories - per Pupil Accounting & Pupil Audit Manuals <ul style="list-style-type: none"> ▪ Audit for each section is documented on Field Audit Checklist corresponding section number. ▪ Any sections which do not apply will be marked N/A. 	# of Pupils	# Pupils Sampled	# of Errors	% of Errors
5A	Alternative Education Programs				
5B	Cooperative Education Programs				
5C	Homebased				
5D	Homebound/Hospitalized				
5E	Non-Public/Home School Pupils				
5F	Part-Time Pupils				
5-G-A	Post-Secondary/Dual Enrollment				
5-G-B	Early/Middle College				
5-G-C	Post-Secondary Gifted & Talented				
5H	Reduced Schedule (includes IEP'd to Less Than Full-Time)				
5I	Section 105 & 105C Schools of Choice				
5K	Special Education Early Childhood				
5L	SE Pupil Transition Services				
5M	Split Schedule				
5N (5C)	Suspended and Expelled & Home Based (Combined 5N & 5C)				
5-O-A	Distance Learning & Independent Study				
5-O-B	Offline & Project-Based Seat Time Waiver				
5-O-C	Cyber School (Audited as building under that EEM)				
5-O-D	Virtual Learning				
5P	Work-Based Learning (General Education Program)				
5-Q-C	Visa Programs				
6A	Experiential Learning				
6B	Peer-to-Peer Program				
6C	Future Proud Michigan Educator Explore Programs				
Total					

	Total Pop	Risk %	Sample Size	# of Errors	% of Errors	Risk 25%
Example	400	10%	40	3	7.5%	25%
Pop I						
Pop II						
Pop III						

ROUND UP (eg. 13 # 10% = 1.3 - Sample Size = 2)



Sample Summary - You Do the Math...

Using the counts from the previous slide - complete your Sample Summary & Analysis Page:

Appendix F											
SAMPLE SUMMARY AND ANALYSIS											
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Example	40%	60	0	5	3.1%	Example	N/A	N/A			
Pop. I						Pop. I					
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Pop. III						Pop. III					
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4th Expansion	Risk 75%	4th Exp	# of Errors	Total Errors	% of Errors	100% Sample	Risk 100%	Total Errors	% of Errors		
Example	N/A	N/A				Example	N/A				
Pop. I						Pop. I					
Pop. II						Pop. II					
Pop. III						Pop. III					
Total						Total					



Any Questions

**YOU GET AN AUDIT, YOU GET
AN AUDIT & YOU GET AN AUDIT**



EVERYONE GETS AN AUDIT

List of Requests/Items Made Available

- ❖ Provide a list of requests or items that will need to be available for the field audit ahead of time.
- ❖ Provide an Audit Preparation Guide that includes how you would prefer the attendance/participation documentation to be organized.
- ❖ Make sure districts know which items need to be copied and provided for auditor to review and retain for documented evidence.
(This applies to all Population III Documentation.)
- ❖ Lessens Anxiety and Nervousness



**KEEP
CALM
AND
BRING THE AUDIT
ON**

Sample Field Audit Prep Forms

(BUILDING) FIELD AUDIT PREPARATION										
Required Documentation for Pupil Membership Field Audit										
DISTRICT NAME:										
BUILDING NAME:										
SCHOOL YEAR:		FIELD AUDIT DATE:				FALL				
		FIELD AUDIT TIME:				SPRING				
<input checked="" type="checkbox"/> CHECKLIST										
<input checked="" type="checkbox"/>		Statement of Independence (One for entire District / PSA) Completed by Auditor								
<input checked="" type="checkbox"/>		Building Risk Assessment Completed by Auditor								
Population I		Sample Size Risk / Percentage			High (15%) / Moderate (10%) / Low (2%)					
Population II		Sample Size Risk / Percentage			High (20%) / Moderate (15%) / Low (10%)					
Population III		Sample Size Risk / Percentage			High (20%) / Moderate (15%) / Low (10%)					
TOTAL POPULATION:		TOTAL POPULATION I:			TOTAL POPULATION II:			TOTAL POPULATION III:		
HEADCOUNT		HEADCOUNT			HEADCOUNT			HEADCOUNT		
Provide the following records/reports to the pupil auditors at the time of field audit:										
Signed Official Teacher Attendance records. Print one week prior to count week, count week and 30 days after count date. Each week must be printed separately, must include full signature and signed weekly in ink. (copies not needed, auditor will review and return) <i>*(Synergy Building Level Report #3. STU409)</i>										
Provide a copy of the attendance code key. <i>*(Synergy Building Level Report #3. STU409 - include legend)</i>										
Provide a copy of excused absence documentation for Pop II pupils <i>*(Synergy Field Audit Report #1. ATP201 & ATD201)</i>										
Enrollment/registration records, and CA-60s/cumulative records										
Provide a copy of transcripts for all sampled pupils. <i>*(Synergy Field Audit Report #4. STU204)</i>										
Provide a copy of student schedule for all sampled pupils and any schedule changes within 30 days. <i>*(Synergy Building Level Report #2. STU415)</i>										
Provide a copy of non-resident release letters and SOC 105/105c applications with approval for all non-resident sampled pupils.										
Provide a copy of the Parental Consent for all Virtual Learners (Pupils more than 15 days virtual)										
Provide a copy of the EDP where applicable										
Provide a copy of the first page of the IEP for Special Education students (IEP that was current on count day, not field audit day)										
Provide a copy of the attendance profile for all sampled pupils. Print one week prior to count, count week and 30 days after count date. <i>*(Synergy Field Audit Report #1. ATP201 & ATD201)</i>										
Population I - List of Students in attendance on count day. Auditor will review CA60s for the sampled students and verify the pupil was present on count day. The auditor will review enrollment, proof of age, residency, schedule, and attendance for all sampled pupils.										
Name	Grade	Residency	CA60	Birth Certificate	Application/ Enrollment	SOC	Schedule	Attendance	IEP	Transcript

Population Numbers

Percentages



ROUND UP (eg. 13 # 10% = 1.3 - Sample Size = 2)

Sample Field Audit Prep Forms

Population II - List of Students to Review 10/30 Day Rule where applicable, Suspended/Expelled 31-45 days where applicable. Attendance will be reviewed and reconciled.

Teacher Attendance Books Will Be Reviewed for ALL Teachers. Ensure that teachers sign and date daily and/or weekly attendance sheets on a class-by-class basis.

Signature MUST be teacher's full name and in ink.

NOTE: Documents must include Name of Class, Class Period and Dates.

Name	Grade	Dates Returned	Residency	CA60	Birth Certificate	Application/ Enrollment	SOC	Schedule	Attendance	IEP	Transcript
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TIP: Use the Count Day Absence Form

1-F: COUNT DAY ABSENCE FORM (Middle/High School)

District	School Year
Building - Program	Count Day
	October
	February

I certify that this is a true and accurate list of all eligible FTE reported for pupils absent on count day.

Authorized Representative Signature

Title

Date

INSTRUCTIONS: List, in grade then alpha order, each pupil absent on the count day. Note the number of classes the pupil is scheduled for, grade, type of absence, mark each period the pupil was absent for and the date the pupil returned to that class. Determine the FTE based upon whether the pupil returned within the appropriate time frame. A student must return within 10 school days if unexcused or 30 calendar days if excused. Please enter "NR" if pupil does not return.

Last Name	First Name	# of classes/ day pupil is scheduled?	Grade	Absence Type (E)unexcused (S)suspended/expelled	Class Period Absent				Class Period Returned				FTE Membership Reported			
					1st	2nd	3rd	4th	5th	6th	7th	GE	SE			
							X	10/1	X	10/1	X	10/1	X	10/1		

1-F: COUNT DAY ABSENCE FORM (ELEMENTARY SCHOOL)

District	School Year
Building - Program	Count Date
	October
	February

I certify that this is a true and accurate list of all eligible FTE reported for pupils absent on count day.

Authorized Representative Signature

Title

Date

INSTRUCTIONS: List each pupil absent on the count day. Note the grade of the pupil, the type of absence (AM and/or PM), and the date the pupil returned to school (both AM and PM return dates are required if absent the entire day, otherwise if absent on AM or PM, return for that portion is needed**). Determine the FTE based upon whether the pupil returned within the appropriate time frame. Some districts may not keep both AM and PM attendance, in which case AM will indicate their full day. Please enter "NR" if pupil does not return.

Last Name	First Name	Grade	Indicate E=Excused U=Unexcused S=Suspended/expelled		Date Returned		FTE
			AM	PM	AM	PM	

HINT: The above are MPAAA sample forms that may be used if the districts Student Information System does not provide that type of report..

Sample Field Audit Prep Forms

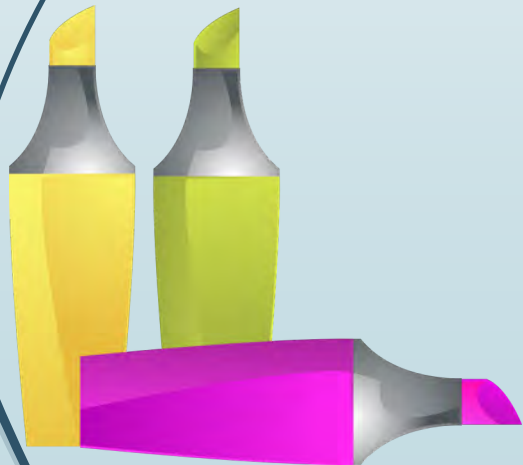
Population III - Samples are Selected from Each Category. Copies of additional supporting documentation available at Field Audit. (For example, Physician Statements, Foreign Exchange Documentation, Training Agreements and Training Plans, etc.) Additional supporting documentation may be requested at the field audit.

Name	Grade	POP III Category	Residency	CA60	Birth Certificate	Application/ Enrollment	SOC	Schedule	Attendance	IEP	Transcript

TIP: Use the Non Conventional Lists

Sampling Students - Population I, II & III

- ❖ All Populations (I, II & III) must be sampled
 - Verify your calculations on the Sample Analysis form are accurate
 - **TIP: *ROUND UP*** (eg. 13 # 10% = 1.3 - Sample Size = 2)
 - Verify your Sample Counts -
 - Did you sample enough students per category?
 - Are there any duplicate samples?
 - **TIP:** To avoid duplication - Sampling the same student more than once
 - Start with High Risk Category - Population III.
 - Color code your Samples by highlighting your selected students Alpha Roster - such as:
 - ◆ Population I - green highlighter
 - ◆ Population II - pink highlighter
 - ◆ Population III - orange highlighter
 - Highlight your sampled students as you are making selections.





The FIELD Audit

CONDUCTING THE FIELD AUDIT

PUPIL MEMBERSHIP AUDITING MANUAL

Field Audit Checklist

Appendix E

FIELD AUDIT CHECKLIST

District: _____

Building: _____

Count Day: _____

Instructions: The audit checklist is to be completed by the pupil membership auditor.

If a procedural step does not apply, enter "NA". Use the "Workpaper Reference" column to indicate the audit workpapers where additional information is included. Refer to the pages referenced in the Audit Manual Pages column for specific requirements for each procedure. Retain the audit program and workpapers along with relevant documentation.

AUDIT PROCEDURES	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
1. Complete the Building Risk Assessment.		Pg. 96-97		
2. Determine sample size of Pop I, II, and III categories. Select sample based on head count for each category, round up to next whole number.		Pg. 24-25, 105-106		
3. Complete the Pupil Specific Audit Procedures.				
a. Pop I, II, III - verify pupil enrollment, schedule, and attendance.		Pg. 29-33		
b. Pop II - pupil absent any portion of count day, verify return within 10/30 day rule or within 45 calendar days if expelled/suspended on count day.		Pg. 32		

AUDIT PROCEDURES	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
c. Pop III - verify each category met requirements of specific category. District determines the applicable category for nonconventional pupils.		Pg. 33		
4. Population III Categories.				
a. 5-A Alternative Education Program.		Pg. 34		
b. 5-B Cooperative Education Programs.		Pg. 35		
c. 5-C Home-Based Pupils.		Pg. 36-37		
d. 5-D Homebound/Hospitalized Pupils.		Pg. 38-39		
e. 5-E Nonpublic/Homeschool Shared Time pupils.		Pg. 40-41		
f. 5-F Part-Time Pupils.		Pg. 42		
g. 5-G-A Postsecondary and CTE Enrolled Pupils.		Pg. 43-44		
h. 5-G-B Early Middle College Pupils.		Pg. 45-46		
i. 5-G-C Postsecondary Gifted and Talented Programs.		Pg. 47		
j. 5-H Reduced Schedule Pupils.		Pg. 48-49		
k. 5-1 Section 105 and 105c Schools of Choice.		Pg. 50-51		
l. 5-K Special Education Early Childhood Programs & Services.		Pg. 52-54		

AUDIT PROCEDURES	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
m. 5-L Special Education Pupil Transition Services.		Pg. 55-56		
n. 5-M Split Schedule Pupils.		Pg. 57		
o. 5-N Suspended and Expelled Pupils.		Pg. 58-60		
p. 5-O-A Distance Learning & Independent Studies.		Pg. 61-62		
q. 5-O-B Offline Seat Time Waiver Programs.		Pg. 62		
r. 5-O-C Cyber Schools.		Pg. 63-64		
s. 5-O-D Virtual Learning Options.		Pg. 65-68		
t. 5-P Work-Based Learning Experiences, Apprenticeships and Internships.		Pg. 69-70		
u. 5-Q-A Section 23a Dropout Recovery Program.		Pg. 71-72		
v. 5-Q-B Section 25e Pupil Membership Transfers.		Pg. 73		
w. 5-Q-C Visa Program.		Pg. 74		
x. 6-A Experiential Learning Pupils.		Pg. 75-76		
y. 6-B Peer to Peer Elective Course Credit Program.		Pg. 77		
z. 6-C Future Proud Michigan Educator Explore Programs.		Pg. 78		



Specific Audit Procedures

- ❖ All Populations
 - Specifically spelled out in MDE Pupil Membership Auditing Manual (PMAM)
 - Enrollment
 - Age Requirement
 - Residency
 - Attendance Records
 - High School Graduation Requirements
 - Verify Certified Teacher for grade level and subject area present

Population I - Pupils Present on Count Day

- ❖ Complete the audit steps for “All Populations”
- ❖ Sample could be a specific risk area
- ❖ Sample select students from this group AFTER Population III and Population II
- ❖ Count your sampled students and compare with your Sample Analysis. (Did you round up in your calculations?)

TIP: Utilize the Alpha Roster (with FTE) and Student Schedule

Population II - Pupils Absent on Count Day

- ❖ Complete the audit steps for “All Populations”
- ❖ Sample could be a specific risk area
- ❖ Follow the 10/30 day rule

TIP: Utilize the Alpha Roster (with FTE) and Count Day Absence Form

OCTOBER

2

2024-2025 Count Dates & Days / Hours of Instruction

FEBRUARY

12

2024-2025 Count Dates		Absence was <u>UNEXCUSED</u>		Absence was <u>EXCUSED</u>		Absence was <u>Suspended/Expelled</u>	
		Enrolled and in attendance prior to count day. Must attend within 10-Day Count Period (10 days in session)		Enrolled on or before count day. Must attend within 30-Day Count Period (30 calendar days)		Enrolled prior to count day. Must attend within 45-Day Count Period (45 calendar days)	
Pupil Membership Count Date (1ST WEDS. IN OCT.)	WEDS., OCT. 2, 2024*	Thursday, October 3, thru Wednesday, Oct. 16, 2024		Ends Friday, November 1, 2024		Ends Saturday, Nov. 16, 2024	
Supplemental Pupil Count Date (2ND WEDS. IN FEB.)	WEDS., FEB. 12, 2025*	Thursday, February 13, thru Wednesday, Feb. 26, 2025		Ends Friday, March 14, 2025		Ends Saturday, March 29, 2025	

10/30
Day Rule

*The pupil membership count days are established in the State Aid Act as the first (1st) Wednesday in October and the second (2nd) Wednesday in February. A district not in session for any reason, other than conditions not within the control of school authorities, with approval of the State Superintendent, CANNOT count students in membership.

Days/Hours of Student Instruction

Forgiven hours: The first 6 days or equivalent number of hours for which pupil instruction is not provided because of conditions not within the control of school authorities shall be counted as hours and days of pupil instruction. For programs that provide fewer than 1,098 hours, such as 1/2 day kindergarten and Special Education Early Childhood, the forgiven hours are prorated.

School Year	Minimum No. of Instructional Hours (Grades 1-12)	Minimum No. of Instr. Hours (Kindergarten for 1.0 FTE)	Minimum No. of Instr. Hours for Approved Reduced Schedule (Grades 9-12)	Minimum No. of Instructional Days	Minimum No. of Days/Hours for bona fide program. (SE Early Childhood 1754)	Minimum No. of Days/Hours for bona fide program. (SE Early Childhood 1755)
<u>2024-2025</u>	<u>1,098</u>	<u>1,098</u>	<u>878.40</u>	<u>180</u>	<u>144 days/360 hours</u>	<u>not <72 hours within 180 days</u>

Under Section 101(10) of the State School Aid Act (MCL 388.1701), effective for the 2019-20 school year, a district may count up to 38 hours of qualifying professional development time for teachers as hours of pupil instruction if all requirements are satisfied per the Michigan Department of Education 2022-2023 Pupil Accounting Manual, 2: Day, Hour, and Attendance Requirements. If the qualifying professional development exceeds 5 hours in a single day, that day may be counted as a day of pupil instruction.

Population III - Non Conventional Pupils

- ❖ Complete audit steps for “All Populations”
- ❖ Each Category **MUST** be sampled -
 - TIP: **ROUND UP** (eg. 13 # 10% = 1.3 - Sample Size = 2)
- ❖ Pupil Auditing Manual outlines from 5-A to 6-B specifically what you need to review
- ❖ **TIP:** Use the Alpha Roster (with FTE), Non Conventional Pupil List and Student Schedule.



Supporting Documentation



TIP: Keep copies of what you reviewed. Important for QCR (Quality Control Review)

Attendance Audit findings - obtain copies of the attendance sheets that support your findings.

Include all workpaper references.



Any Questions

But How Do I Know What to Look At?

- ❖ Each Population III category lists “Requirements for Counting in Membership”



Teacher and Pupil Accounting Staff Interviews

- ❖ The Field Audit requires the pupil auditor to interview a minimum sample of two or 5% (whichever is greater) to determine the possibility that pupil accounting records may have been intentionally altered to secure unfair or unlawful gain.
- ❖ Conduct Face-to-Face interviews with a sample of teachers and pupil accounting personnel
- ❖ No more than 10 teachers and 2 school district pupil accounting personnel are required to be interviewed.

Document Sample Field Audit Prep Numbers

Auditor Use Only:

Staff Interviews. Conduct face-to-face interviews with a sample of teachers and pupil accounting personnel to inquire whether they are aware of any inappropriate alterations of their attendance records or any other teacher's attendance records. (5% sample)

TOTAL TEACHERS: (NUMBER)	TOTAL TO INTERVIEW: (NUMBER)	COMMENTS
TOTAL PUPIL ACCOUNTING PERSONNEL: (NUMBER)	TOTAL TO INTERVIEW: (NUMBER)	COMMENTS

TIP: Total Number of Teachers from the Master Teacher List

Teacher and Staff Interview Form

Appendix I

Field Audit Procedure: Teacher and Staff Interview

District: _____ Count Date: _____

Building/Program: _____ Date of Interview: _____

Staff Interviewed: _____ Position/Grade Level: _____

Individual present during interview:

As part of audit, staff was interviewed to inquire whether they are aware of any inappropriate alterations of attendance records or any other teacher attendance records. The following questions were asked:

1. Tell me about the attendance policies in your district. How many minutes can a student be late before the student is absent vs. tardy? What is an excused absence vs. unexcused?
2. Who enters attendance in the Student Information System?
3. How long can someone make changes to the attendance records once they are entered?
4. Who can make changes to your attendance records and under what circumstances may this person or persons make these changes?
5. What are the attendance procedures when you have a substitute teacher?
6. Do students ever carry attendance records to the office?
7. If someone in the district were to inappropriately inflate pupil counts, how could this be done?
8. Do you have awareness that any of your attendance records or any other teacher's attendance records have been inappropriately changed? If yes, what are the details?
9. Do you have awareness of the district claiming any inappropriate pupil counts or running inappropriate programs?
10. Is there any other person I should talk with about this?
11. Is there any other information you would like to bring to my attention?

Problems or issues identified: Yes _____ No _____

Note: If problems or issues identified, they should be investigated and reported to MDE Office of Financial Management. Documentation is attached.

Auditor(s) Conducting Interview/Investigation: _____

Teacher and Staff Interview Form for Virtual Program

Appendix J

Field Audit Procedure: Teacher & Staff Interviews - Virtual Programs

District: _____
 Count Date: _____
 Building/Program: _____

As part of audit, teachers and administrative staff were interviewed to inquire if they are aware of any inappropriate alterations of records used to substantiate membership. The following questions were asked:

1. What is your role in record keeping for this virtual program (records such as schedules, courseware reports, two-way interaction logs between the pupil and their mentor)?
2. Do you have awareness of the district claiming any pupils in count who were ineligible?
3. Do you have awareness of any records from your program (schedules, courseware reports, two-way interaction logs) being inappropriately changed after submission? If yes, please describe.
4. How do you monitor student progress in their virtual learning courses?
5. Does your program have any pupils on a "sequential learning plan" (explain, if needed)? If yes, do pupils have an EDP where the sequential learning plan is outlined?
6. Is there any other information you would like to bring to my attention that might help

Person Interviewed	Position in Building	Date of Interview	Method Used (Face-to-Face, Skype, FaceTime)

Problems or issues identified: _____ YES _____ NO Note: If problems or issues identified, it was investigated and reported to MDE Office of audits. Documentation is attached.

Auditor(s) Conducting Interview/Investigation: _____

Exit Conference

With completion of the audit, the pupil membership auditor should contact appropriate local district personnel to discuss the following:

- ❖ Opportunity for the local district to clarify issues or provide additional documentation for questions identified during the audit
- ❖ General findings – a general comment or an opportunity for the auditor to assist the local school district in identifying ways to improve its documentation or counting procedures to maximize or accurately report FTE memberships
- ❖ Specific findings, along with the associated FTE adjustments. A specific audit finding is a violation of the State School Aid Act, Revised School Code, Pupil Accounting Administrative Rules, or Pupil Accounting Manual that results in the loss of FTE
- ❖ District appeal procedures

Building Field Audit Report SAMPLE cont...

	<u>No. of Errors</u>		<u>No. of Errors</u>
NONPUBLIC PART-TIME		OFFLINE SEAT TIME WAIVER	
On MDE Non Public report	_____	Listed on STW Form	_____
Records, grading, course length same as regular district courses	_____	Weekly TWO-WAY communication	_____
Available to public school during regular school	_____	Schedule of Classes	_____
Grades K-12 & nonessential courses	_____	HOMEBASED	
Instruc. WI boundaries or contr. agreement	_____	Mandatory	
Instruction by district employee	_____	Individualized, 2 non-conv. Hours	_____
FTE computation	_____	Expulsion is mandatory (4 reasons)	_____
Attendance	_____	Credit awarded toward diploma	_____
SPLIT SCHEDULE		District Policy	
Verified instructional hours	_____	2 non-conv. hours of instruction	_____
Verified split of FTE	_____	FTE pro-rated to actual hours	_____
WORK-BASED EDUCATION		Credit awarded toward diploma	_____
Training Agreement	_____	SPECIAL ED. TRANSITION SERVICES	
Training Plan	_____	Pupil enrolled & assigned to staff	_____
Eligible grades	_____	Attendance under certified teacher	_____
Monitored by teacher	_____	If with employer, met workbased req.	_____
Safety Training documented	_____	Work Activity Center	
Visitation plan	_____	IEP (21% instruction)	_____
Attendance	_____	INDEPENDENT STUDY	
Hours not more than half of FTE	_____	Count date enrollment/attendance	_____
Credit toward high school diploma	_____	Concurrently enrolled in other class	_____
ALTERNATIVE ED. PROGRAM		Approved by board, credit given	_____
Earning credit toward HS diploma or GED	_____	Teacher of record/generates credit	_____
Scheduled for specified number of lab hours	_____	Generates credit	_____
Certified teacher present in labs	_____	Limited to grades 6 - 12	_____
Sign-in and -out with actual hours per week	_____	Limited to 2 per semester	_____
Does not generate more FTE than traditional	_____	DISTANCE LEARNING	
COOPERATIVE ED. PROGRAM		Count date enrollment/attendance	_____
For SE, agreement exists between districts	_____	Approved by board, credit given	_____
FTE counted by appropriate district	_____	Teacher of record	_____
Written voluntary agreement	_____	Generates credit	_____
Attendance verified	_____	No grade limit	_____
FTE computation	_____	VIRTUAL LEARNING	
Spec. Ed. - under 26, no diploma	_____	Count date enrollment/attendance	_____
Gen. Ed. - no H.S. diploma/GED	_____	Parent approval required	_____
REDUCED SCHEDULE		Approved by board, credit given	_____
Approvals - signed & dated	_____	Certified Teacher of record	_____
FTE computation	_____	On-site mentor employed by district	_____
Educational best interest	_____	Course selected from virtual catalogue	_____
High School pupil	_____	More than 2 requires EDP	_____
PART-TIME PUPILS		EXPERIENTIAL LEARNING	
Less than minimum required hours	_____	Enrolled in grades 9 - 12	_____
FTE calculation	_____	Course supervised by certified teacher	_____
HOMEBOUND/HOSPITALIZED		Teacher NOT teaching concurrent course	_____
Physician certification	_____	Grade and credit based on assessment	_____
Instructional hours provided	_____	Attendance taken participation	_____
Absent on count date in classes	_____	Local School board approved curriculum	_____
DUAL ENROLLMENT		Limited to one experiential crs/semester	_____
Enrolled in district & post-sec. classes	_____	Pupil did NOT replace an employee	_____
Special requirement for elect. classes	_____	Course is combo of instruction/experiential	_____
Only 2 courses for 5 th year unless M/C	_____	SUSPENDED PUPILS	
Pupil not met grad. Requirements	_____	Short Term	
District paid tuition and fees	_____	Absent in teacher's record	_____
FTE calculation	_____	Supervised by certified teacher	_____
50% of class within academic year	_____	Attendance where pupil served	_____
Course is academic	_____	Long Term	
EARLY/MIDDLE COLLEGE		Attendance where pupil served	_____
Calculate FTE based on # of classes	_____	Instruction by certified teacher	_____
Designation of E/MC in EEM	_____	FTE pro-rated	_____
Pupil was in at least one high school class	_____	Credit toward diploma	_____
Pupil was not a foreign exchange pupil	_____	SCHOOLS OF CHOICE	
		Cooperative agreement for 105(c) pupils	_____
		District certified it complied with prov.	_____

SUMMARY:

As the auditor for C.O.O.R. ISD, I am responsible for verifying the accuracy of membership reporting for your district. This audit was performed in accordance with the procedures determined appropriate by the Michigan Department of Education Membership Accounting and Auditing Manual. Please contact Shannon Rea at 989-275-9525, if you have any questions.

Auditor Name (Signature) _____ Date _____

LEA Representative (Signature) _____ Date _____

PLEASE FORWARD A COPY OF THIS SHEET TO YOUR DISTRICT PUPIL ACCOUNTING OFFICIAL.

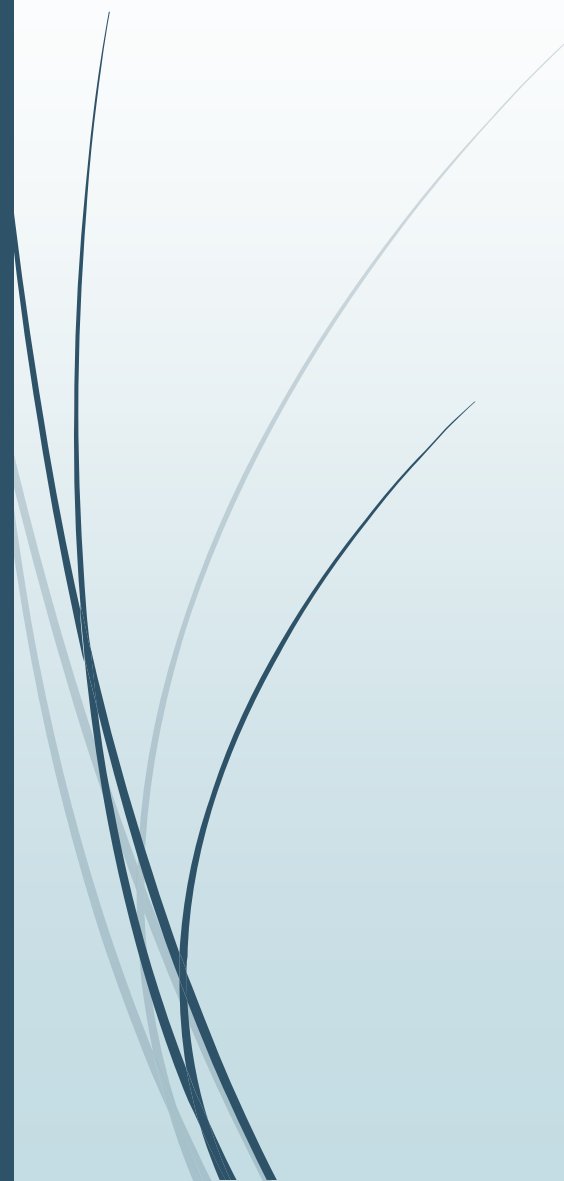
MDE Pupil Accounting Manual Requirements Sample

PUPIL ACCOUNTING POPULATION III VERIFICATION FORM			
			p. 1 of 4
5-A: ALTERNATIVE EDUCATION PUPILS		Verified	5-C: HOME BASED PUPILS (cont.)
General and Special Education			
	No high school diploma or GED		Pupils under local district policy expulsion, may be provided instruction at home or a neutral site, on pro rata basis
	16 years old if with adult participants		Pupil under a mandatory expulsion and educated under a home-based program can be counted for full membership
	Special Ed pupils less than age 26		FTE prorated for local district expulsion
Learning Lab			5-D: HOMEBOUND/HOSPITALIZED PUPILS
	Certificated teacher was present at all times		Membership was supported by one of the following:
	Scheduled for specified number of lab hours per week		Written certification from hospital, a licensed facility, or a physician, requiring a pupil to be hospitalized or confined to home during regular school hours for longer than 5 days
	Sign-in sheets and teacher attendance records support minimum hours		Certified teacher provided two 45 minute for Gen Ed/two non-consecutive one hour periods of instruction per week, during the count period.
	No greater FTE than traditional setting		
	Class offered for credit		
5-B: COOPERATIVE EDUCATION PROGRAM PUPILS			5-E: NONPUBLIC PART-TIME & HOME SCHOOLED PUPILS
Special Education			
	Written voluntary agreement among educating districts exists		Nonpublic courses registered with Department and meets all state reporting requirements.
	Courses taught or monitored by certified teacher employed by the district		Course was part of the pupil's class schedule; not extra-curricular activity.
	Courses board approved and count twds HS diploma		Instruction provided by a certified teacher at the district, PSA, or ISD.
	Pupil 26 years of age on Sept 1 of current school year		Curricular offering available to full-time pupils in grade level or age group in district or PSA during regular school day
Career and Technical Ed/Vocational Ed			Course only nonessential for pupil in grades 1-12, kindergarten are ineligible.
	Pupil is in grade nine through twelve		Pupil is part-time for purposes of the State School Aid Act.
	Taught/monitored by certificated teacher employed by the district		Course length and grading system were similar to course offered to public school; virtual taken any time of day.
	Courses board approved and count twds HS diploma		FTE NOT GREATER THAN .75
	Pupil is counted in membership in the educating district, unless under exceptions in PA Audit Manual		
5-C: HOME BASED PUPILS			5-F: PART-TIME PUPILS
	Two non-consecutive hours of instruction under supervision of certified teacher		
	Through inquiry, verify instruction materials provided by district comparable to Alt Ed Program		Pupil was enrolled and attending one or more classes at the district
	Through inquiry, verify comparable course content		FTE computation is accurate for resident and non-

Page 1



Any Questions




Audit Findings

General Findings: A general audit finding is a general comment or an opportunity for the auditor to assist the local school district in identifying ways to improve its documentation or counting procedures to maximize or accurately report FTE.

Specific Finding: A specific audit finding is a violation of the State School Aid Act, Revised School Code, Pupil Accounting Administrative Rules, or Pupil Accounting Manual that results in the loss of FTE.

- ❖ General & Specific Findings are recorded in the field audit report
- ❖ FTE Adjustments are made in the DS-4061 prior to saving it as a DS-4120
- ❖ After the FTE adjustments are saved as a DS-4120, reconciliation is made in the Narrative (located in MSDS)
- ❖ General & Specific findings are noted within the Narrative

Final Desk & Field Audit Report Sample

 **C.O.O.R.**
INTERMEDIATE SCHOOL DISTRICT
Crawford • Oscoda • Ogemaw • Roscommon

11051 N. Cut Road, P.O. Box 827
Roscommon MI, 48853
Phone: 989-275-9555
Fax: 989-275-9881

To: XXX, [Insert Name of Superintendent]
XXX [Insert District Name]

From: Shannon Rea, Pupil Accounting Auditor

Date: April 30, 2021

RE: Pupil Membership Fall 2020 Desk & Field Audit Report ✉

Your district submitted the following membership count snapshot from October 7, 2020.

Special Education	4.45
K-12 General Education	<u>305.99</u>
Total	310.44

Current audited membership as shown on the DS4120 with Section 25 adjustments to date is listed below.

Special Education	4.45
K-12 General Education	<u>302.40</u>
Total	306.85

Overall the district did a good job on reporting for pupil accounting and submitting documents into the new Green Auditing System. All supporting additional documentation I requested was submitted in a timely manner. One specific finding is listed under Section III of the Audit Narrative that affected five pupils, (total GE FTE adjustment -1.30). Section 25e adjustments, also found under Section III, amounted to (-2.29 total FTE). Section IV of the Audit Narrative shows general findings and comments on the building field audited. Also attached is the district's audited DS4120.

It was a pleasure working with your district. Please feel free to contact me if you have any questions or concerns.

Cc: Building Principal, Lead Teachers and District Pupil Accounting Representative

Attachments

An Equal Opportunity Program / Employer
Auxiliary aids, services and alternative format will be made available upon request to individuals with disabilities. Michigan Relay Center 1-844-578-6563 (Voice and TTY) The C.O.O.R. Intermediate School District gives notice that it does not discriminate on the basis of race, color, national origin, gender, age, height, weight, political belief, religious belief, marital status, or disability in the education programs and activities operated by the District, including employment. The following persons have been designated to handle inquiries regarding the nondiscrimination policies: Jill Radosta, Special Education Director, and/or Shawn Petri, Superintendent; 11051 North Cut Rd. P.O. Box 827, Roscommon, MI 48853, (989) 275-9555.

A synopsis final report is sent to the District's Superintendent once the Desk & Field Audits are completed.

NOTES:

- Report sent on letterhead stationary
- Auditor initials report
- Includes DS4120s & Narratives from DA & FA
- DA & FA reports can be sent separately

Audit Findings - GENERAL

Appendix K

AUDIT FINDINGS - GENERAL

A general audit finding is a general comment or an opportunity for the auditor to assist the local school district in identifying ways to improve its documentation or counting procedures to maximize or accurately report FTE. Any blank findings are intentionally not to be used.

NBR	ABBREV	DESCRIPTION
G1	Good Job	Overall, the district did a good job on reporting for pupil accounting.
G2	Alpha List – Population II and III Pupils	Populations II and III pupils must be identified on the alpha list with the appropriate alpha code or on a separate list.
G3	Reports – Summary Validation Reports	District must submit all computer-generated summary reports needed to validate FTEs as reported on the DS4061.
G4	Alpha Roster – Last Name First by Grade	The alpha list must list all eligible pupils in alphabetical order, last name first, by grade level.
GS	Alpha List - FTE by Pupil and Grade Total	The alpha list must indicate an FTE for each pupil, as well as the FTE total for each grade level. The grade level total on the alpha list should match the grade level total shown on the DS-4061.
G6	Attendance Records - Markings	A mark/symbol must be used to indicate on the attendance record the first day a pupil appears in class for instruction.
G7	Attendance Records - Teacher Marks	All teachers must use the attendance marks stipulated in the district's/PSA's policy.
GS	Attendance Records - Available	Teacher attendance records must be available at the time of the field audit and should be organized weekly beginning with the week prior to count and include count week and the four weeks following count.
G9	Attendance Records - Inaccurate	The pupil's attendance was inaccurately reported, e.g., pupil dropped but marked as present in attendance records, pupil absent on count day and incorrect return date reported, pupil marked as present by teacher but absent by office. This raises questions about the accuracy of attendance records.
G10	Attendance Records - Add/Drop Marks	The date a pupil drops/adds a class should be clearly indicated on the attendance record, e.g., "transferred to Eng. 101, date" on the attendance record for the dropped class and "transferred from Eng. 100, date" on the attendance record for the added class.
G11	Attendance - Teacher, Class, Hour, Dates	Each attendance record must clearly identify teacher, class, hour, and dates of instruction.
G12	Attendance – Markings in Teacher Records	Attendance markings should be easily readable and entered on a separate line or separate page so that they will be distinguishable from grades, scores, and other markings.

NBR	ABBREV	DESCRIPTION
G13	Attendance - Do Not Obliterate Names	Pupil names must not be obliterated from the official attendance record. If a pupil transfers or drops a class, draw a single line through the name and make a notation at the end of the line, e.g., "transferred to Eng. 101" or "dropped 9/27."
G14	Attendance - Teacher Signature	Computer-generated attendance records must be verified, signed, and dated weekly by the classroom teacher.
G15	Attendance - Absent on the Count Day	Only those pupils absent on any portion of the count day should be included on the ten-day worksheet.
G16	Attendance - Official Record	Teachers must maintain only one official attendance record. Maintaining more than one creates a situation where records may not match, leading to questions about their validity.
G17	Attendance - 10/30 day period Middle School/High School	For middle and high schools: A ten-day worksheet must be compiled for every building for every hour claimed for state aid and list each pupil who is absent on the count day from that specific building.
G18	Attendance - 10/30 day period Elementary	For elementary schools: A ten-day worksheet must be prepared for every building, indicating the appropriate grade level and listing each pupil who is absent on the count day.
G19	Attendance - Excused Absence Documentation	Excused absences on the count day must be documented in writing, indicating date of absence, reason for absence, name of school official who compiled the documentation, and the date documented.
G20		
G21		
G22	Attendance - Take Every Class	Attendance must be taken in every class/program/block claimed for state aid.
G23		
G24	Enrollment – Records Retention and 75% Log	A daily record of total enrollment, # of pupils present/absent, and % of pupils present/absent must be on file for three years. The record is required to validate that, for a day of instruction to be counted, 75% of the pupils were present.
G25		
G26	Alpha List - Only Pupils Eligible	The alpha list should include only those pupils who meet attendance and other state aid eligibility requirements and who are claimed for state aid.

NBR	ABBREV	DESCRIPTION
G27	Pupil Schedules	Accurate count day pupil class schedules must be furnished to the auditor.
G28	Residence - Codes	All nonresidents must be identified on the alpha list with the appropriate nontraditional (Population III) codes AND district of residence codes or reported on a separate list.
G29	District of Residence	The pupil's resident district was incorrectly identified in MSDS.
G30	Alpha List – Absence Marks	The alpha list must identify each pupil who is absent in any class on the count day.
G31	Alpha List - Review for Accuracy	Alpha Rosters should be reviewed for completeness and accuracy prior to submission in the reporting packet to the ISD/RESA auditor(s).
G32	Alpha List - Must Have three FTE Columns	The alpha list must include three FTE columns: General Education FTE, Special Education FTE, and Total FTE. The Total FTE must be less than or equal to 1.00 FTE.
G33	Alpha List - Signature	The last page of the alpha list must be signed and dated by a school official.
G34	Alpha and Attendance Lists in Same Order	Pupils must be listed in the attendance records in the same manner (i.e., last name, first name) they are listed on the building alpha list. Do not use nicknames or only first names.
G35	Special Ed – Supporting Documentation	District must submit Special Education computer-generated summary sheets to support the FTEs (both General and Special Education) for Special Education pupils as reported on the DS-4061.
G36	Special Ed - SDS/Worksheets	The Special Education Worksheets A/B must match what was reported in MSDS.
G37	Alpha List and MSDS	The FTEs reported on the alpha list must match the FTEs reported in MSDS.
G38		
G39	Calendars - Signed	
G40	Calendars - Inaccurate	Calendars must accurately reflect the actual days and hours of pupil instruction.
G41	Residency Code	The Pupil's Residency Code must be accurately reported in MSDS.
G42	Other	
G43	Attendance - No Classes Held	Teachers must mark cancelled and scheduled "no-school" days/classes in the attendance records.
G44		

Audit Findings - SPECIFIC

Appendix L

AUDIT FINDINGS – SPECIFIC

A specific audit finding is a violation of the State School Aid Act, Revised School Code, Pupil Accounting Administrative Rules, or Pupil Accounting Manual that results in the loss of FTE. There is now the ability for the pupil membership auditor to include all reasons for the disallowance of an FTE in the audit narrative using S99 on the first line including the total amount of FTE adjustment and the actual finding numbers on subsequent lines.

NOTE: 11 Pages
Appendix L

NBR	ABBREV	DESCRIPTION	LEGAL REFERENCES
S1	Absence - 30 Day	Pupil had an excused absence on the count day, did not return to school within 30 calendar days after the count day, and was listed on the building alpha list and claimed for state aid.	§6(8) of the State School Aid Act; Administrative Rules 340.3(c) and 340.7(6)
S2	Absence - 10 Day	Pupil had an unexcused absence on the count day, did not return to school within 10 school days, and was listed on the alpha list and claimed for state aid.	§6(8) of the State School Aid Act; Administrative Rules 340.3(c) and 340.7(6)
S3	Absent - Before Count Day, No Return	Pupil left the district before count date and did not return.	Administrative Rule 340.3(a); §6(8) of the State School Aid Act
S4	Attendance - FTE Adjusted for Classes Attended	The FTE for pupil was adjusted to reflect the number of classes attended or hours of instruction during the count period.	§6(8) of the State Aid Act; Administrative Rule 340.7
SS	Enrollment – After the Count Day	Pupil who enrolled after the count day was listed on the alpha list and claimed for state aid.	§6(8) of the State School Aid Act; Administrative Rule 340.2
S6	Enrollment - Attendance Before the Count Day	District was unable to document the reason why pupil did not attend any classes on or before the count day.	§6(8) of the State School Aid Act; Administrative Rule 340.2
S7	Alpha Roster - Duplicate Pupil	Pupil was listed twice on the alpha list, resulting in a claim of more than 1.0 FTE.	§6(4)(a) of the State School Aid Act; Administrative Rules 340.2 and 340.7

Don't be Shy...Ask Away!





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