School Auditing Office

Preparing for the 2025 Annual Audit Review

Purpose

By the end of today's webinar, you should be able to:

- Understand the high-level scope and timeline of the 2025 annual audit review cycle
- Locate and complete the required annual questionnaires
- Complete the required document upload process by **September 15, 2025**
- Differentiate between the levels of audit review

Introduction

Who is the School Auditing Office?

Our office's primary responsibilities include:
- Conducting audits as required by the Public School Finance Act of 1994 and its administrative rules (1 CCR 301-39).
  - These audits include **validating total counts** (pupil, at-risk and ELL), and ensuring that individual students **meet the funding requirements** (as described in the Audit Resource Guide for each count) through a **review of identified audit documentation**
- Providing technical assistance and support through the Student October Count data collection process related to funding and audit documentation requirements.
  - Providing resource documentation, required and optional forms, etc.
  - Conducting trainings, etc.

Counts From Student October Data Collection Determine Total Program Funding

- School districts in Colorado are funded by a variety of sources.

- The biggest source of funding comes from the School Finance Act.

- The amount a district receives according to the School Finance Act is called **Total Program Funding.**

- Counts from the Student October Count Data Collection are used to calculate Total Program Funding.

- Note: The Special Education Pupil Count is new in 2025-2026 and will not be audited by the School Auditing Office this year.

English Language Learner Count

At-Risk Count

Funded Pupil Count

SPED Count

Total Program Funding
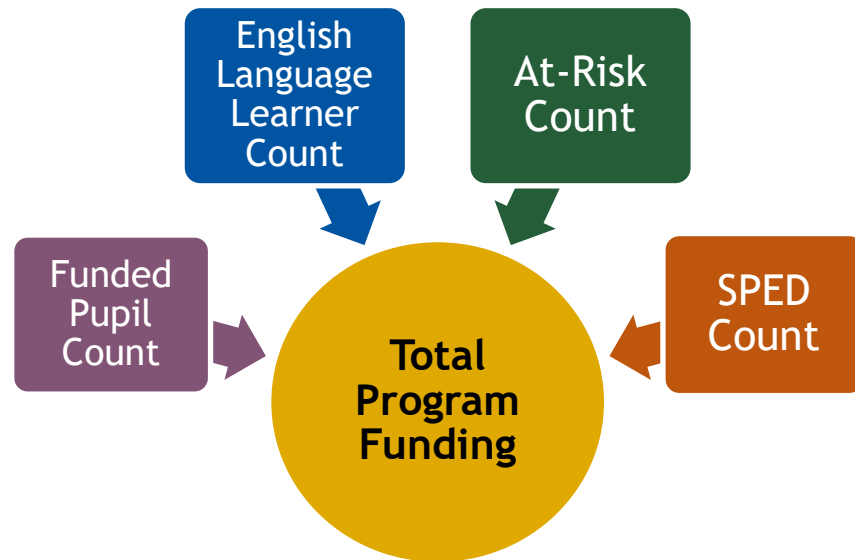
Funding and Audit Documentation Requirements

- The School Auditing Office posts annual Audit Resource Guides for each count (pupil, at-risk and ELL).

- These Guides describe all funding and audit documentation requirements.

- If flagged for an expanded audit, the district/CSI/BOCES may be required to provide applicable audit documentation to support any student included in one of the funded counts.

Audit Approach

Historical Audit Approach

- Through the 2023-2024 fiscal year, all **districts** are subject to comprehensive audit reviews of all students included in their funded pupil and at-risk counts.

- These audits generally occurred 2-5 years following the certification of districts' Student October Count data, and most often, included multiple years of student data and supporting audit documentation.

- Many districts currently have open audits with the School Auditing Office.

Annual Audit Review

The School Auditing Office has now shifted its audit approach.

- All districts/CSI **and BOCES** (that operate their own schools and/or submit data during the Student October data collection) will participate in the Annual Audit Review.

- No later than **September 15, 2025**, all districts/CSI/BOCES must:
    - Complete all funded count **audit questionnaires** (pupil, at-risk, and ELL), and
    - Upload initial audit documentation (as described in the corresponding questionnaires) to Syncplicity.

- This approach will evolve over the next few years - questionnaires and initial audit documentation will also update each year as needed.

Annual Audit Review Initial Upload Deadline

Last year's upload deadline was later in the year, and we got feedback from the field saying it would have been helpful to know the information before the count date.

Therefore, the deadline to upload
the required questionnaires and initial audit documentation via Syncplicity is
September 15, 2025.

(Failure to upload will automatically result in the district, BOCES, or CSI being flagged to participate in an expanded audit!)

Annual Audit Review Overview

During the annual audit review, the following will be reviewed for all districts/CSI/BOCES
- Responses provided on the audit questionnaires, and
- Initial audit documentation, and
- Reported Student October Count data, and
- Areas of concern across the state, and
- Changes in legislation and/or administrative rules

Expanded Audits

- Based on the results of the Annual Audit Review for each organization, the School Auditing Office will determine which organizations will be flagged for an expanded audit review.

- Expanded audit reviews will require the district/CSI/BOCES to upload student-level, as well as additional organizational documentation, as applicable.

- Student-level documentation will be reviewed to ensure students meet the funding requirements for the given count for which they were submitted.
  - Failure to provide appropriate student-level documentation evidencing funding eligibility will directly impact the organization's funded counts and will likely result in money being owed back to the state based on the School Finance formula.

Focused Audit Reviews

- Focused audit reviews will have a narrow scope based on a risk assessment.

- After being engaged for audit, Districts and BOCES will provide audit documentation for schools, programs, and/or students identified in the scheduling letter.

  - In rare cases, samples may be expanded based on the preliminary results.

- When a BOCES is engaged for audit, the reporting district will have a focused audit that includes the students attending a BOCES school, but the BOCES will be responsible for providing the audit documents for these students.
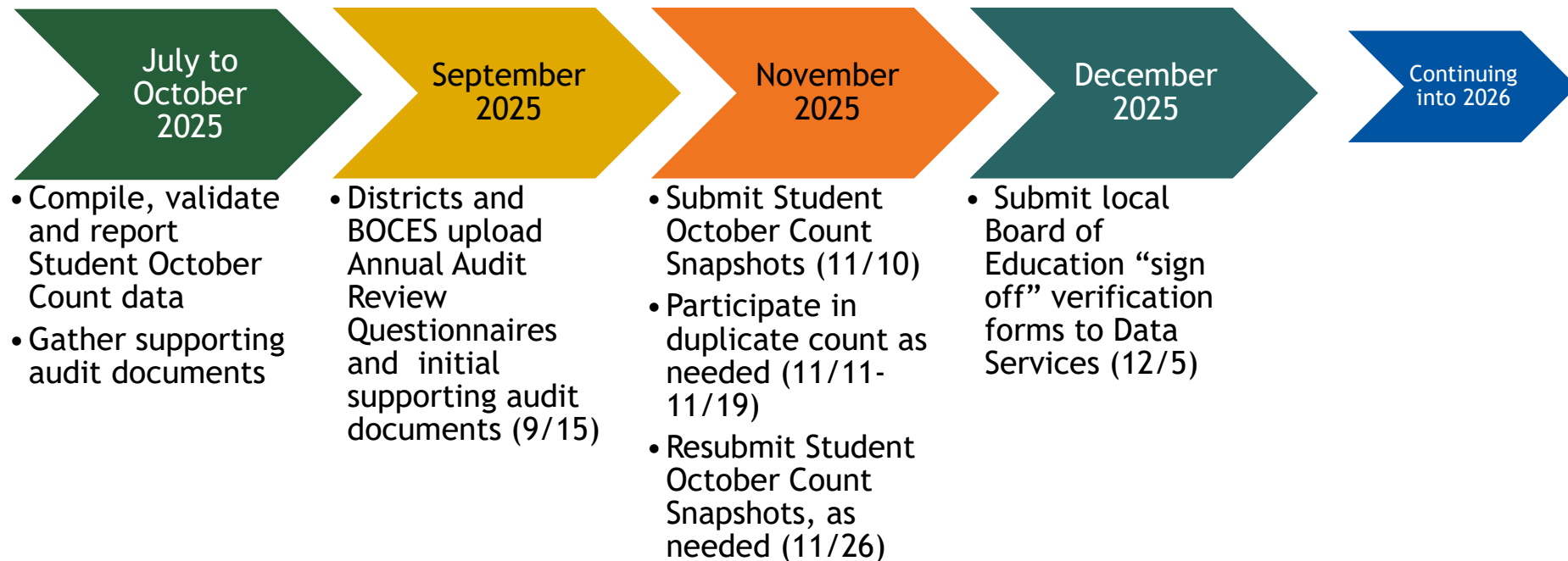
Comprehensive Audit Reviews

- Comprehensive audit reviews will be more in-depth than focused audits and will require the district/CSI/BOCES to upload documentation for a wide range of student populations across the organization.

- The district/CSI/BOCES should be prepared to provide any and all audit documentation to support funding eligibility as described in the corresponding Audit Resource Guides.

"GAP" Audit Years

- The School Auditing Office has conducted risk assessments of any un-audited years before 2024-2025 to determine if a focused audit review is necessary.

- If possible, additional years were added to an existing open audit; no more than 5 years can be included in a given audit.
    - The School Auditing Office anticipates issuing any remaining open audits over the next few months.

- If a district did not have a current open audit or if not all additional years through 2023-2024 could be added to a current open audit, then the additional "GAP" years were included in the engagements for the 2024-2025 Annual Audit Review.

- All affected organizations have already been notified.

2025 – Reporting, Validation, and Support

July to October 2025
- Compile, validate and report Student October Count data
- Gather supporting audit documents

September 2025
- Districts and BOCES upload Annual Audit Review Questionnaires and initial supporting audit documents (9/15)

November 2025
- Submit Student October Count Snapshots (11/10)
- Participate in duplicate count as needed (11/11-11/19)
- Resubmit Student October Count Snapshots, as needed (11/26)

December 2025
- Submit local Board of Education "sign off" verification forms to Data Services (12/5)

Continuing into 2026

2026 – Multi-tiered reviews

Continuing from 2025

January to March 2026

- The School Auditing Office conducts the initial Annual Audit Reviews
- Districts and BOCES are notified of the Annual Audit Review results (by 4/1) - expanded audit vs. no further action

February to October 2026

- School Auditing Office will conduct expanded* audits
- District and BOCES audit contacts assist with the audit process

December 2026

- Goal: By 12/31/26, the School Auditing Office will finalize all expanded audits for FY25/26

* "Expanded audits" include focused and comprehensive audits.

Questionnaires

Three Questionnaires

- The 2025 questionnaires cover similar topics to last year.

- The questions and format have been streamlined and reorganized based on last year's results and feedback from the field.

- The three questionnaires are posted on their respective School Auditing Office pages:
  - [Pupil Count](#)
  - [At-Risk Count](#)
  - [ELL Count](#)
  - No SPED Count questionnaire this year

Questionnaire Trainings and Assistance

- The Pupil Count and At-Risk questionnaires will each have a webinar for a detailed walkthrough:
  - Pupil Count Questionnaire Walkthrough **7/17/25 (1 PM)**
  - At-Risk Office Hours: At-Risk Audit Questionnaire **8/12/25 (1 PM)**
- The ELL Count Questionnaire is much shorter and will be covered as part of the general ELL Count Audit training:
  - Overview of the English Language Learner Count Audit **9/11/25 (1 PM)**
- If you still have questions after the walkthroughs, our office is happy to schedule a one-on-one meeting to help. Contact audit@cde.state.co.us.

Questionnaire Contents

- Each questionnaire should be filled out by a knowledgeable expert in your organization – usually the audit contact, but you may find someone else is a better choice.

- Answering the questions should help you complete your Student October Count data collection more smoothly.

- If you are filling out the questionnaire and find you don't know the answer to a question, we encourage you to reach out to others in your organization to track down the answer!

Pupil Count Questionnaire Highlights

- Basic Info
  - Contact Info
  - 3 Different Uses of the Term "Instructional Time"
  - Contractual Education Providers
- Programming (as applicable)
  - Home School Services
  - Alternative Instruction Courses for Brick-And-Mortar Students
  - Other Offerings
  - Online Schools and/or Programs Authorized by Your Organization
- Pupil Count Initial Documentation Upload Checklist

At-Risk Count Questionnaire Highlights

- Contact Info
- USDA 30-Day Carryover & Public School Finance Act Flexibility
- Establishing At-Risk Eligibility at CEP Sites
- Establishing At-Risk Eligibility at Non-Participating Sites
- Obtaining Student Census Block Coding

ELL Count Questionnaire Highlights

- Contact Information
- Identification Process & Criteria Questions
- Redesignation Criteria Questions
- ELL Initial Documentation Upload Checklist

Syncplicity

Syncplicity Folders

- All districts, CSI, and BOCES (that operate schools) have Audit specific Syncplicity folders.
- The naming convention for these folders are as follows:
  - District Code_District Name_Audit_FAST
  - Example: 0000_Awesome School District_Audit_FAST
- Within each of these main audit folders, there are several subfolders:
  - **Annual Audit Review** **< This is where AAR Documents should be uploaded!**
  - At-Risk Count
  - Audit Report
  - Duplicate Count
  - English Language Learner Count
  - Pupil Count
  - Transportation

Annual Audit Review Folder

- By August 15th, the Annual Audit Review subfolder will contain:
  - A folder labeled "October 2025"
  - The 2025-2026 Annual Audit Review Guidance document (which is also posted to the School Auditing Office's Overview website).
- Within the October 2025 subfolder, there will be a subfolder for each of the funded counts subject to audit review this year:
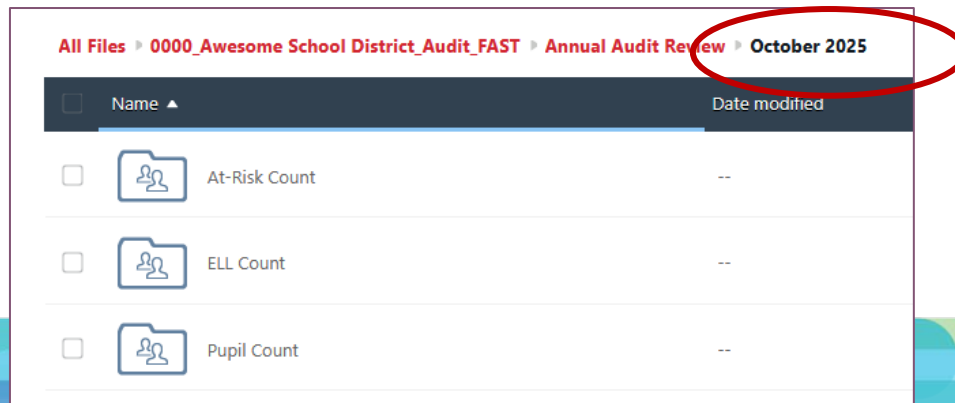
Required Uploads

- All audit questionnaires and their applicable initial audit documentation must be uploaded into their corresponding subfolders found in the Annual Audit Review folder.

- The upload due date is **September 15, 2025**

- **Failure to upload** these documents to the correct subfolder **will result in the district or BOCES being assigned an expanded audit.**
  - The assumption will be that the district or BOCES did not complete the initial Annual Audit Review requirements.

- To request access to the Audit Syncplicity folder, email the School Auditing Office at audit@cde.state.co.us

Resources

Audit Count Websites and Audit Resource Guides

- Funded Pupil Count
  - [Pupil Count](#) website
  - [2025 Student October Count Audit Resource Guide](#)
- At-Risk Count
  - [At-Risk Count](#) website
  - [2025 At-Risk Count Audit Resource Guide](#)
- English Language Learner (ELL) Count
  - [English Language Learner Count](#) website
  - 2025 English Language Learner Audit Resource Guide (Coming Soon!)
    - This guide will be posted on or before August 1, 2025

Contact

School Auditing Office
- Email: audit@cde.state.co.us
- School Auditing Office Website:
  http://www.cde.state.co.us/cdefinance/auditunit

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Questions?