2022 Spring Check-In
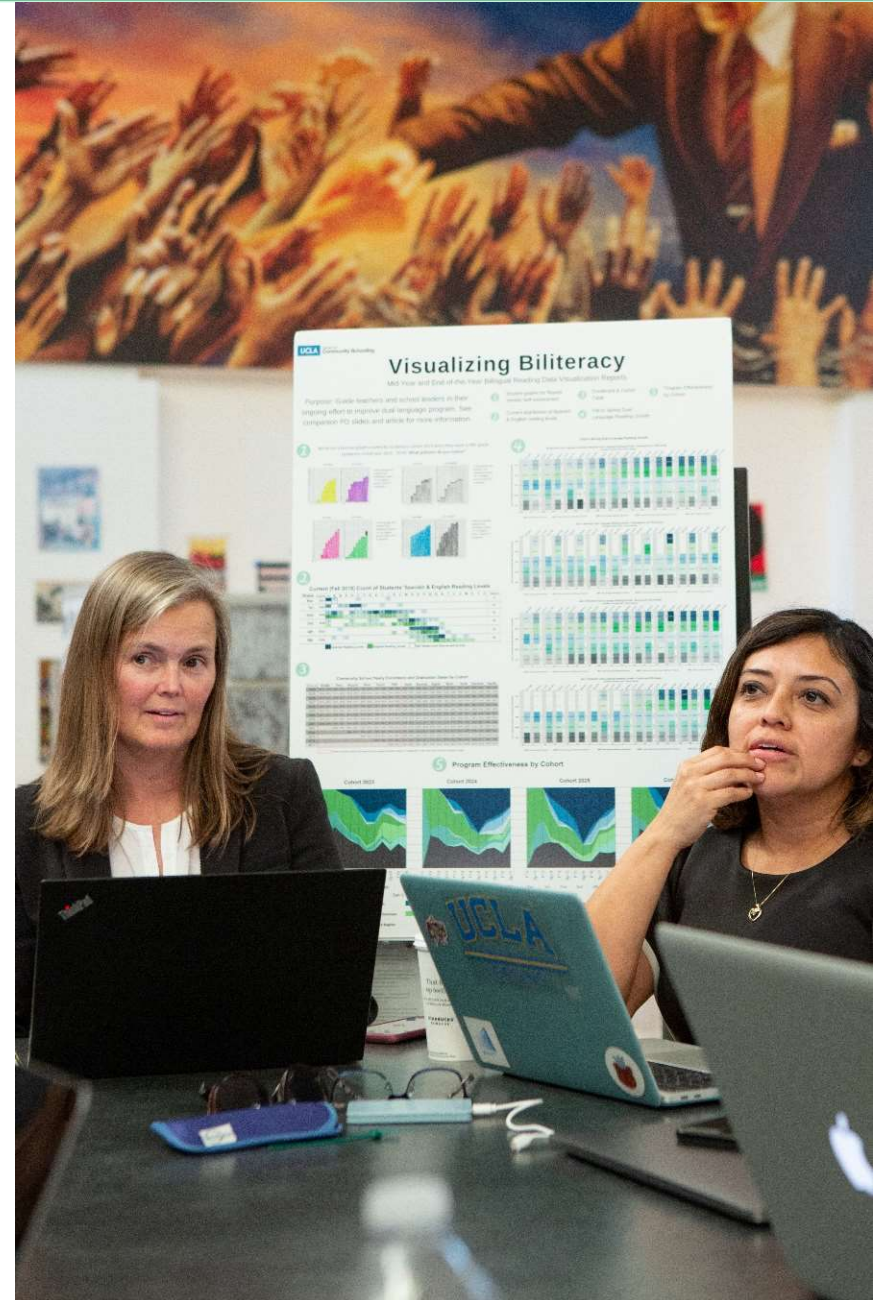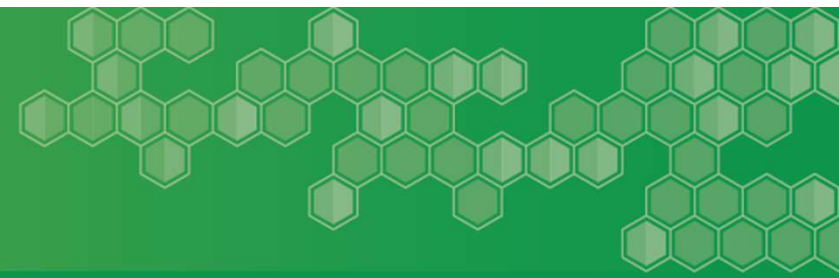# Office Hours

School Auditing Office

Date: **4/21/2022**

1. School Auditing Office Updates

2. Resources

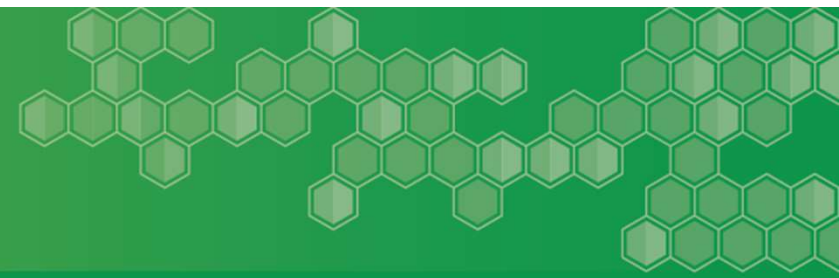3. 2022 Student October Count Information/Reminders

4. Updates

The **School Finance Unit** at CDE is responsible for calculating the total pupil and at-risk funding (known as "Total Program" funding) based on district-reported data included in the Student October Count data submission.

Within School Finance, the **School Auditing Office** is responsible for:

- Conducting compliance audits as required by the Public School Finance Act of 1994 and the accompanying rules
  - Verifying that the funding data fields reported during the data submission were accurate when determining funding eligibility
- Providing technical guidance and support to districts throughout the Student October Count data submission related to funding eligibility requirements and corresponding audit documentation
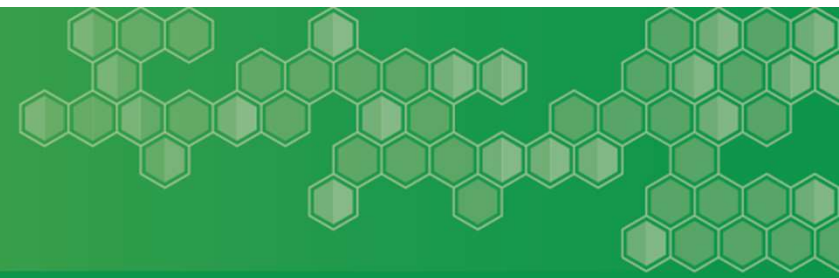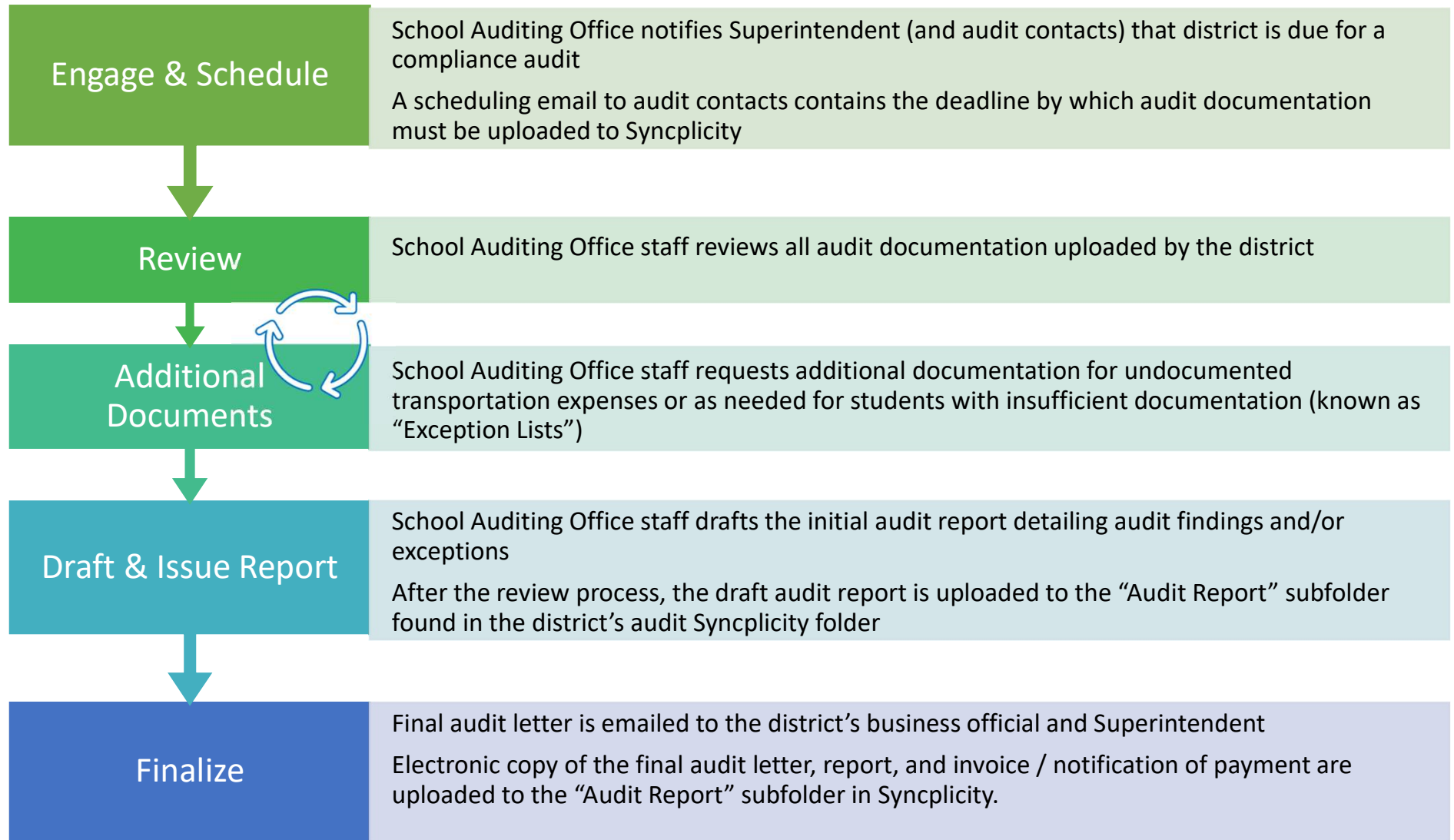
School Auditing Office Updates

- Rebecca McRee, Audit Supervisor

- Jessica Oxton, Lead Regulatory Document Reviewer/Auditor
  - Conducts District Compliance Audits
  - Hosts, produces, creates and records all School Auditing Office trainings, office hours, etc.

- Tabitha Tyree, Lead Regulatory Document Reviewer/Auditor
  - Conducts District Compliance Audits
  - Transportation CDE-40 Team Lead

- Adam Van Alstyne, Lead Regulatory Document Reviewer/Auditor
  - Conducts District Compliance Audits
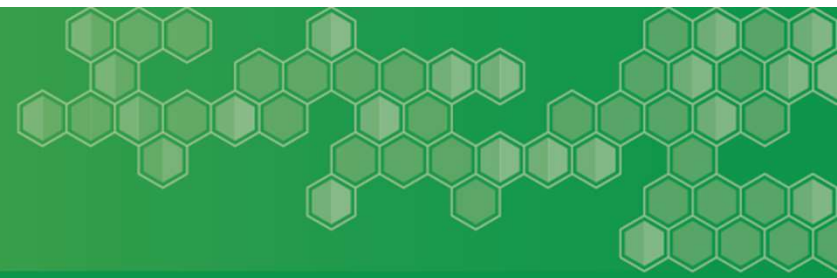 - Creates and updates all School Auditing Office written resource materials

- Historically, a tentative schedule has been posted

- Currently, there is no schedule posted

- If districts have a concern about the timing of upcoming audits, they can contact the School Auditing Office at audit@cde.state.co.us

Audit Process Overview

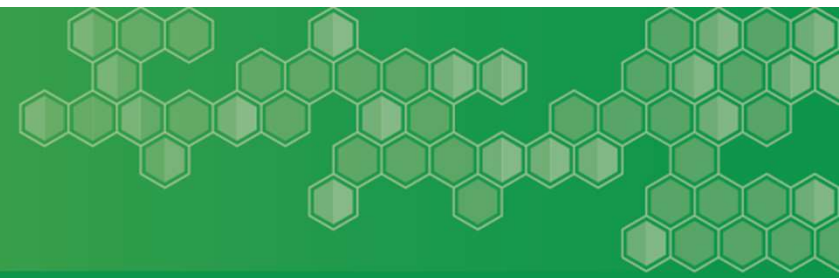|	
Engage & Schedule	School Auditing Office notifies Superintendent (and audit contacts) that district is due for a compliance audit A scheduling email to audit contacts contains the deadline by which audit documentation must be uploaded to Syncplicity
Review	School Auditing Office staff reviews all audit documentation uploaded by the district
Additional Documents	School Auditing Office staff requests additional documentation for undocumented transportation expenses or as needed for students with insufficient documentation (known as "Exception Lists")
Draft & Issue Report	School Auditing Office staff drafts the initial audit report detailing audit findings and/or exceptions After the review process, the draft audit report is uploaded to the "Audit Report" subfolder found in the district's audit Syncplicity folder
Finalize	Final audit letter is emailed to the district's business official and Superintendent Electronic copy of the final audit letter, report, and invoice / notification of payment are uploaded to the "Audit Report" subfolder in Syncplicity.

- Each district has an audit Syncplicity folder that is shared with the district's audit contacts for pupil count, at-risk count, and the transportation CDE-40.

- Folder naming conventions are "district code_district name_Audit_FAST".
  - For example: 0010_Mapleton 1_Audit_FAST

- Each folder contains subfolders related to each program as well as to the audit reports and duplicate count.

- Audit contacts should check to see if they have access; if not, contact the School Auditing Office at audit@cde.state.co.us

- Some unused accounts have been disabled/deactivated. To re-enable or reactivate, you must send an email to support@syncplicity.com (CDE does not manage these accounts).

Resources

New to Student October?

- Bookmark our Trainings page, where you found the link to this webinar: https://www.cde.state.co.us/cdefinance/auditunit_trainings

- Check out the short, pre-recorded training "Preparing for Audit"

- Download our calendar of important dates and deadlines

- Feel free to reach out to the School Auditing Office with any questions as you prepare for the new school year:
  - audit@cde.state.co.us

Website:
https://www.cde.state.co.us/cdefinance/auditunit
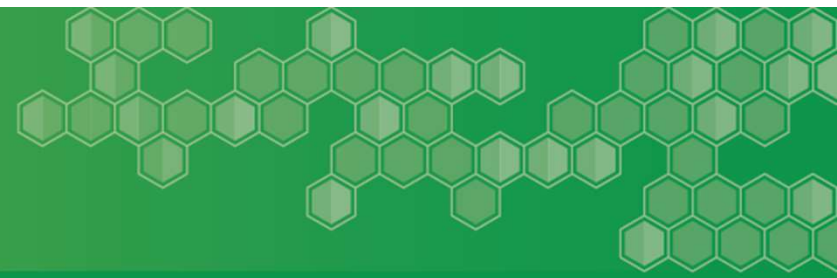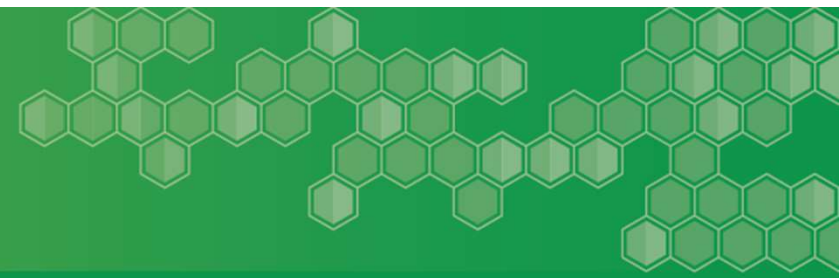
Resource Guides

- Currently, all posted Guides are relevant for current year (the **21/22** school year) only

- Historical guidance (prior to current year) can be referenced for pupil and at-risk count audit purposes

- Guides for the upcoming school year will be posted by July 1.
  - Guides cannot be published prior to the end of the legislative session
  - An email will be sent out to all Student October Count data respondents once the Guides have been posted

Trainings and Office Hours

- Live Webinars (recorded)
- Office Hours/Informational Sessions (not recorded)
  - For 2022, most live webinars will be followed by office hours a week or two later

- <u>Pre-recorded</u> Trainings (generally not year-specific)
  - Hosted on Vimeo
  - General audit information, demonstrations and examples, or in-depth on a specific topic

- Suggestions/Recommendations?
  - Live training topics
  - Pre-recorded training topics
  - Office hours frequency/topics

- 7/1 (or before)—Updated Audit Resource Guides posted
  - Student October Count
  - At-Risk Count
  - ELL Count
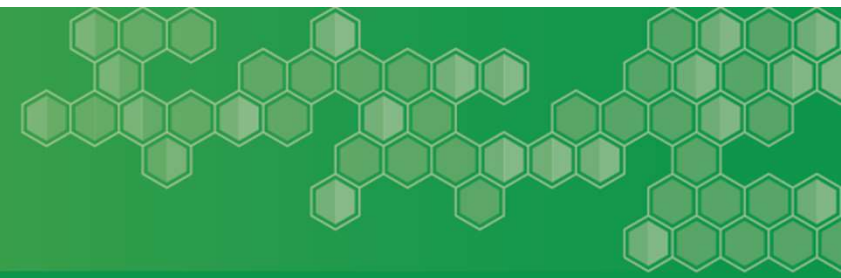
School Auditing Office Trainings
  - 7/26—Student October: What's New for 2022
  - 8/16 – Transportation CDE-40
  - 8/23—At-Risk Count Audit Overview
  - 9/13—ELL Count Audit Overview

Data Pipeline/Data Services Trainings
  - August-October
  - www.cde.state.co.us/datapipeline/snap_studentoctober

2022 Student October Count Information/Reminders

The 2022 pupil enrollment count date will be:
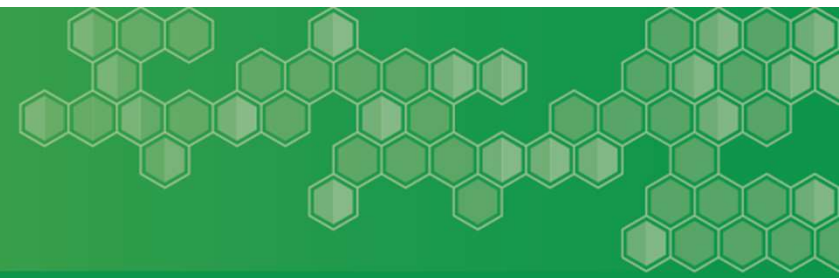
Monday, October 3, 2022

The 11-day count window for districts operating a 5-day school week extends from **9/26/22 – 10/10/22**

- Districts with scheduled days off during this time and/or a 4-day school week must adjust accordingly

The alternative preschool count date will be **Tuesday, November 1, 2022** (for districts who elect to use it)

- Alternative Count Date:
  - Request Deadline: Wednesday, September 15, 2022
  - Address to Kate Bartlett, Executive Director of School District Operations
    - bartlett_k@cde.state.co.us
  - Requests can be district- or school-specific
    - District must request on school's behalf

- 11-day count period:
  - Determined by district calendar
  - Individual schools not following district calendar will have the same 11-day count period as the district calendar
    - District can request an alternative 11-day count period for individual schools based on the school calendars
    - Requests should be submitted by 9/15/22 and addressed to Ms. Bartlett

- 30-Day Carryover Variance Waiver Request
  - Due September 15, 2022 (can start submitting now)
  - Address to Jennifer Okes, Chief Operating Officer
    - okes_j@cde.state.co.us
- Districts must collect and retain documentation evidencing lunch status for Student October Count data reporting purposes
  - This is true even if all students in a school are eating for free, including:
    - CEP Schools in Year 1
    - USDA Summer Lunch Program Extension
- Refer to the At-Risk Count Audit Resource Guide for more information
  - http://www.cde.state.co.us/cdefinance/auditunit_atrisk_freeandreduced

UPDATE: English Language Learner Count

The new "English language learner funding factor" was added to the school finance formula for total program funding starting with FY21/22
- Total program funding now includes per pupil funding, at-risk funding, and ELL funding, etc.
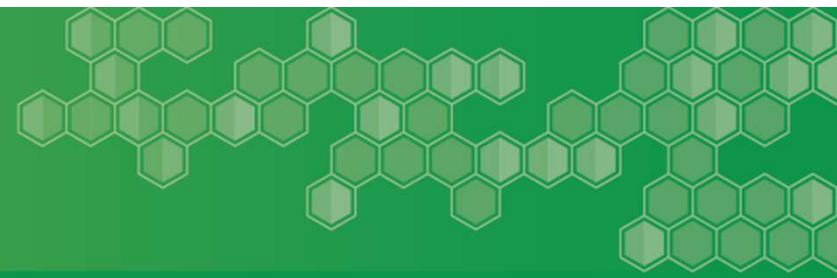
The School Auditing Office will include compliance audits of each district's English Language Learner count in any future audits that include FY2021/2022 or later

An initial ELL Count audit is currently in the document collection phase
- Students coded as NEP or LEP in October 2021 have been sampled randomly
- Districts are providing documentation to support the determination of language proficiency, with a due date of 4/29/22
- The School Auditing Office anticipates providing results to those districts during Summer 2022

4-Day Week Schools/Districts

- The 4-day school week application is located in the Data Pipeline

- The collection will close on **May 11, 2022**

- Step-by-step directions on how to enter the data can be found on the following webpage: http://www.cde.state.co.us/datapipeline/yr_directory

- Some districts have only one school on a 4-day school week, while others use a 4-day week for all of their schools; this is completely at the discretion of the district

  - Regardless of the number of schools, the 4-day school week application must be completed

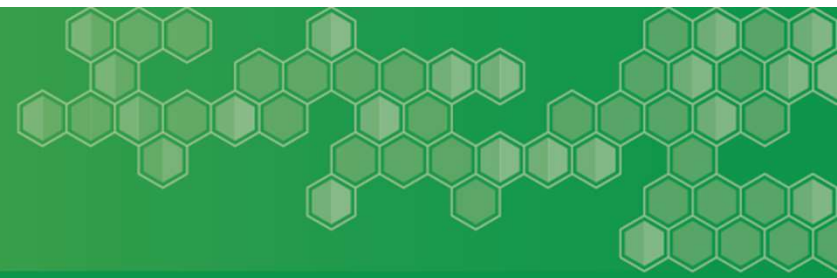- There is a 4-day school week manual with historical information: http://www.cde.state.co.us/cdeedserv/fourdayschoolweekmanual

- Districts are encouraged to be proactive
- Don't assume that calculations are the same every year
  - Calendar: A slight change (even 1 day) in a district/school calendar will impact the total number of minutes per day needed for full or part-time funding
  - Bell Schedule: A slight change (1-2 min/period/day) in a school's bell schedule can impact the total number of periods a student needs for full- or part-time funding
- Resources:
  - Appendix A of the Student October Count Audit Resource Guide
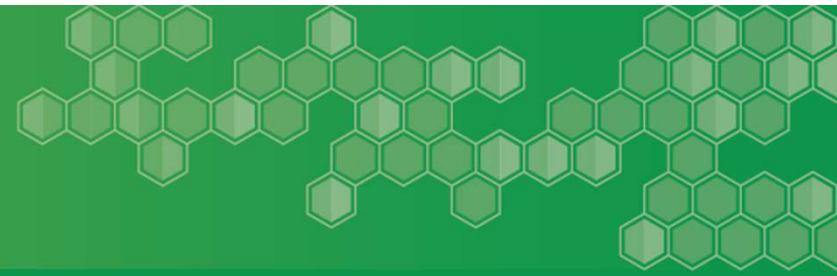 - School Auditing Office audit@cde.state.co.us

- Read the notations/comments on the calendar—look for anything that indicates days may be "optional"

- Verify there are <u>no</u> "pre-scheduled" or "pre-planned" remote learning days (i.e., "every Wednesday is a remote learning day," etc.)
🚫 These cannot be included as scheduled student contact days when conducting the calendar calculation

- Determine if there are any instructional days that are "shorter" than those occurring doing a "normal week"
  - If shortened days fall during the normal week (e.g., every Wednesday is late start) those shortened days are addressed in the bell schedule calculation
  - If shortened days are less frequent than every week, you will need to adjust the calendar calculation to account for lost minutes
  - Ex: half days, early release for finals or standardized testing, etc.

- Check in with secondary schools to see if they have anything unique or different planned for the upcoming school year
    - Consider specifically asking about home school enrichment programs, Blended Learning and Supplemental Online classes, etc.
    - **If you don't ask, schools may not know a change can impact funding**

- Request copies of proposed bell schedules for the upcoming school year (22/23) from all secondary and charter schools
    - Make sure you get all possible bell schedules
        - Ex: PLC, Early Release, Half Day, etc.
    - Consider conducting bell schedule calculations and sharing them with schools to make sure they know the number of courses/periods needed for full or part-time funding

BOCES and Contractual Education

- If your district purchases contractual education for students from a BOCES, a CTE provider, another district, etc., the same funding requirements apply, including scheduled hours

- The reporting district is responsible for determining if a student's scheduled hours are sufficient for full- or part-time funding

- Consider requesting calendars and bell schedules for the 22/23 year from these providers

- Guidance regarding Blended Learning and Supplemental Online courses will continue to be included in the Student October Count Audit Resource Guide for 2022
  - At this time, we do not anticipate any changes that would make stated requirements more restrictive

- If your district offers these types of courses, and they are not provided for through an existing online school or program, review your local school board policy to ensure that its definition of educational process includes reference to these course types
  - This is necessary in order to include off-site instruction associated with these courses in the determination for funding

- For the 21/22 school year, districts and schools were able to request a variance waiver to course requirements 1 and 3 of the posted Blended Learning and Supplemental Online course guidance
  - Granted waivers were good for 2 years (for 21/22 and 22/23)
- Districts can request a 1-year variance waiver for the 22/23 school year
  - To request this variance waiver, please email audit@cde.state.co.us for more information
- Districts and schools with variance waivers (continuing or new) will be required to complete the formal variance waiver process in December 2022

- 🚫 Beginning with the 22/23 school year, districts and schools will **no longer** be able to offer a 100% remote learning option due to the COVID-19 pandemic
  - (as outlined in the emergency flexibilities provided during the 20/21 and 21/22 school years)

- Districts and schools wanting to continue offering a 100% remote/virtual option for the 22/23 school year will need to consider other options:
  - Online Schools and Programs
  - Variance Waiver to the posted Blended Learning and Supplemental Online Course guidance

Remote Learning Option as a Result of Emergency School Closure

http://www.cde.state.co.us/cdefinance/school_calendar_instructional_hours_guidance

- Formerly known as "E-Learning Days"

- Purpose is to provide districts with an alternative to cancelling or rescheduling a student contact day or instructional hours in the event of unexpected emergencies which traditionally have required school closure for the entire student body

- Examples of acceptable reasons for using the Remote Learning Option:
  - Inclement weather, such as excess snow
  - A school flood due to water main break
  - A nearby wildfire makes attending a school unsafe for students

- These are **<u>unplanned</u>** remote learning days

- Intended to be used in lieu of cancelling a scheduled student contact day deemed to be necessary for the health, safety, and welfare of pupils

- Individual schools can use the Remote Learning Option for this purpose for a maximum of **<u>five</u>** days per school year

- The Remote Learning Option day must incorporate at least 20% synchronous instruction

  - For example, if the student's scheduled instructional day is 5 hours long, at least 1 hour of instruction must be delivered synchronously

Contact:

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

Rebecca McRee, Audit Supervisor
Email: mcree_r@cde.state.co.us