



COLORADO
Department of Education

2025-2026 Annual Audit Review Process

Effective July 2025

School Auditing Office
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Background

Each year, all Colorado public school districts, the Charter School Institute (CSI), and BOCES providing services on behalf of a district, charter or BOCES, participate in the [Student October Count](#) data collection. One of the primary purposes of this data collection is to obtain required student-level data as provided for by state statute, including information regarding students' funding eligibility as outlined in the Public School Finance Act of 1994 (PSFA), as amended (C.R.S. Article 54 of Title 22). While Colorado school districts receive funding from a variety of sources, most revenues to districts (approximately 70-90%) are through this statute. The funding formula outlined in the PSFA describes the total amount of money (i.e. "Total Program") districts will receive (including both state and local funding amounts).

For fiscal year 2025-2026, Total Program funding will be comprised of four (4) district student counts:

- Funded Pupil Count (i.e. per pupil revenue (PPR))
- At-Risk Count
- English Language Learner Count
- Special Education Pupil Count*

**The Special Education Pupil Count is new beginning with 2025-2026 and will not be subject to an audit by the School Auditing Office for this school year.*

As described in the Rules for the Administration of the Public School Finance Act ([1 CCR 301-39](#), rule 8), the Colorado Department of Education shall perform audits of pupil enrollment count data to ensure the accuracy of the information used to determine Total Program funding amounts. As a result, all Colorado public school districts, the Charter School Institute (CSI), and any BOCES providing services on behalf of a district, charter school or BOCES, must ensure that they retain documentation supporting any certification made to the Colorado Department of Education (CDE) for purposes of administering the Public School Finance Act of 1994 until audited by the Department or until five years from the certification due date, whichever comes first.

For purposes of these audits, supporting audit documentation evidencing funding eligibility is described in each count's corresponding "Audit Resource Guide" for the applicable school year.

For additional information, including copies of all corresponding Audit Resource Guides, visited the School Auditing Office's count websites:

- [Pupil Count](#) website
 - [https://www.cde.state.co.us/cdefinance/auditunit_pupilcount]
- [At-Risk Count](#) website
 - [https://www.cde.state.co.us/cdefinance/auditunit_atrisk_freeandreduced]
- [English Language Learner \(ELL\) Count](#) website
 - [https://www.cde.state.co.us/cdefinance/auditunit_ell_count]



For a listing of the School Auditing Office’s available 2025 Student October Count trainings and office hours sessions, including power points and recordings of previous trainings, visit the [Training and Office Hours](https://www.cde.state.co.us/cdefinance/auditunit_trainings) website [https://www.cde.state.co.us/cdefinance/auditunit_trainings].

Note: All references to “district” within this document include Colorado public school districts, the Charter School Institute (CSI), and BOCES, as applicable.

Annual Audit Review

In order to ensure compliance with the Administrative Rules and starting with fiscal year 2025-2026, the CDE School Auditing Office will conduct an “Annual Audit Review,” to include a review of the student-level data submitted during the most recent Student October Count data collection and the initial documentation upload, for all districts.

Overview

During the Annual Audit Review (December through March), the School Auditing Office will review and evaluate the initial documentation upload (including all corresponding audit questionnaires), and the student-level data submitted by each district during the 2025 Student October Count data collection. At the completion of this initial review and assessment, the School Auditing Office will determine which districts will be required to participate in an “expanded” audit.

Initial Review and Assessment

During the Annual Audit Review process, the School Auditing Office will review the following:

- Submitted student-level 2025 Student October Count data; and
- Completed 2025-2026 Annual Audit Review Questionnaires; and
 - [Pupil Count Questionnaire](#)
 - [At-Risk Count Questionnaire](#)
 - [English Language Learner \(ELL\) Count Questionnaire](#)
- Initially required 2025-2026 audit documentation as listed in the corresponding count questionnaire(s)

No later than **April 1, 2026**, all districts will be notified via email letting them know if they have been identified to participate in an expanded audit. This notification will outline the next steps in the audit process, which will include uploading specific student-level documentation to support that applicable funding requirements have been met. If no expanded audit is required, an audit closure notification letter will be sent to the district via email stating that the annual audit review is complete, and no further action is required.

Note: Failure to upload all required questionnaires and initial audit documentation via Syncplicity no later than **September 15, 2025** will automatically result in a district being flagged to participate in an expanded audit.

Expanded Audit Types

After the completion of the Annual Audit Review process, some districts will be selected to participate in an expanded audit and will be required to upload additional district/school process documentation and student-level documents within 30 days following receipt of the notification.



Note: Failure to upload sufficient audit documentation that evidences funding criteria were met may result in adjustments to the district's funded pupil, at-risk and/or ELL counts which may impact the district's Total Program funding for 2025-2026.

Focused Audit

During a Focused Audit, the School Auditing Office will provide the district with a list of specific audit documentation that will “focus” on specific subsets or samples of student populations for whom the district will need to evidence that all applicable funding criteria have been met.

Comprehensive Audit

A Comprehensive Audit will be more in-depth than a focused audit and will require the district to upload documentation evidencing funding criteria have been met for a wide range of student populations across the district.

High-Level Timeline

Following is a tentative timeline for the 2025-2026 Annual Audit Review process:

- **July through November, 2025**
 - Districts work to compile and validate required student-level data reported in the Student October Count data collection
 - Includes gathering required audit documentation, confirming funding statuses, etc.
- **September 2025**
 - Districts upload their completed Annual Audit Review Questionnaires (Pupil Count, At-Risk Count, and ELL count) and initial supporting audit documentation to their Audit Syncplicity folder (**September 15, 2025**)
- **November 2025**
 - Districts submit (finalize) their Student October Count Snapshots (**November 10, 2025**)
 - Districts participate in the Duplicate Count process, if applicable.
 - Documentation upload deadline: **November 13, 2025**
 - School Auditing Office makes final decisions: **November 19, 2025**
 - If necessary, and in response to Duplicate Count decisions, districts resubmit (finalize) their Student October Count Snapshots, as applicable (**November 26, 2025**)
- **December 2025**
 - Districts submit their Secretary of the Board of Education Verification “sign-off” forms to the Data Services Unit (**December 5, 2025**)
- **January through March 2026**
 - The School Auditing Office conducts the initial Annual Audit Review to include all three counts; identifies districts that will participate in an expanded (i.e., “Focused” or “Comprehensive”) audit for each count.
- **April 2026**
 - No later than **April 1, 2026**, districts will be notified by the School Auditing Office as to whether or not they will be required to upload additional audit documentation as part of an expanded audit.
 - If notified of their required participation in an expanded audit, districts will have **30 days** upon receipt of the notification to upload the additional audit documentation.
- **February through October 2026**
 - School Auditing Office will conduct expanded audits; district audit contacts will be required to assist throughout the process; failure to provide sufficient audit documentation in a timely manner may result in adjustments to the district’s funded pupil, at-risk and ELL counts, as applicable, and may impact the district’s Total Program funding for 2025-2026.
- **December 2026**
 - No later than **December 31, 2026**, all expanded audits for the 2025-2026 will be finalized.

Syncplicity

For purposes of the Annual Audit Review and expanded audits, the School Auditing Office uses Syncplicity, a secure file sharing online platform, for the transmission of all required audit documentation.

Each district has an assigned Audit Syncplicity folder that contains the following naming convention:




- District Code_District Name_Audit_FAST

Within the main Audit Syncplicity folder, there is a subfolder labeled “Annual Audit Review” which contains a year-specific subfolder (i.e., “October 2025”) with further additional subfolders into which the district will upload all applicable audit questionnaires and initial audit documentation no later than **September 15, 2025**.

Files

All Files ▶ 0000_Awesome School District_Audit_FAST ▶ Annual Audit Review ▶ October 2025



<input type="checkbox"/>	Name ▲	Date modified	Type
<input type="checkbox"/>	 At-Risk Count	--	Editor
<input type="checkbox"/>	 ELL Count	--	Editor
<input type="checkbox"/>	 Pupil Count	--	Editor

To request access to the Audit Syncplicity folder, email the [School Auditing Office](mailto:audit@cde.state.co.us) at audit@cde.state.co.us.