



COLORADO
Department of Education

October Count: What's New for AECs (Alternative Education Campuses)?

May 22, 2024

The goals of today's webinar are to:

- Provide a high-level overview of the funding and audit documentation requirements related to the Student October Count data submission/Funded Pupil Count
- Highlight important changes to the Rules for the Administration of the Public School Finance Act starting in Fall 2024
- Define Direct & Alternative Instruction Courses
- Review information that may be especially relevant to schools with the Alternative Education Campus (AEC designation)
- Brief update of At-Risk and English Language Learner funding counts

Introduction

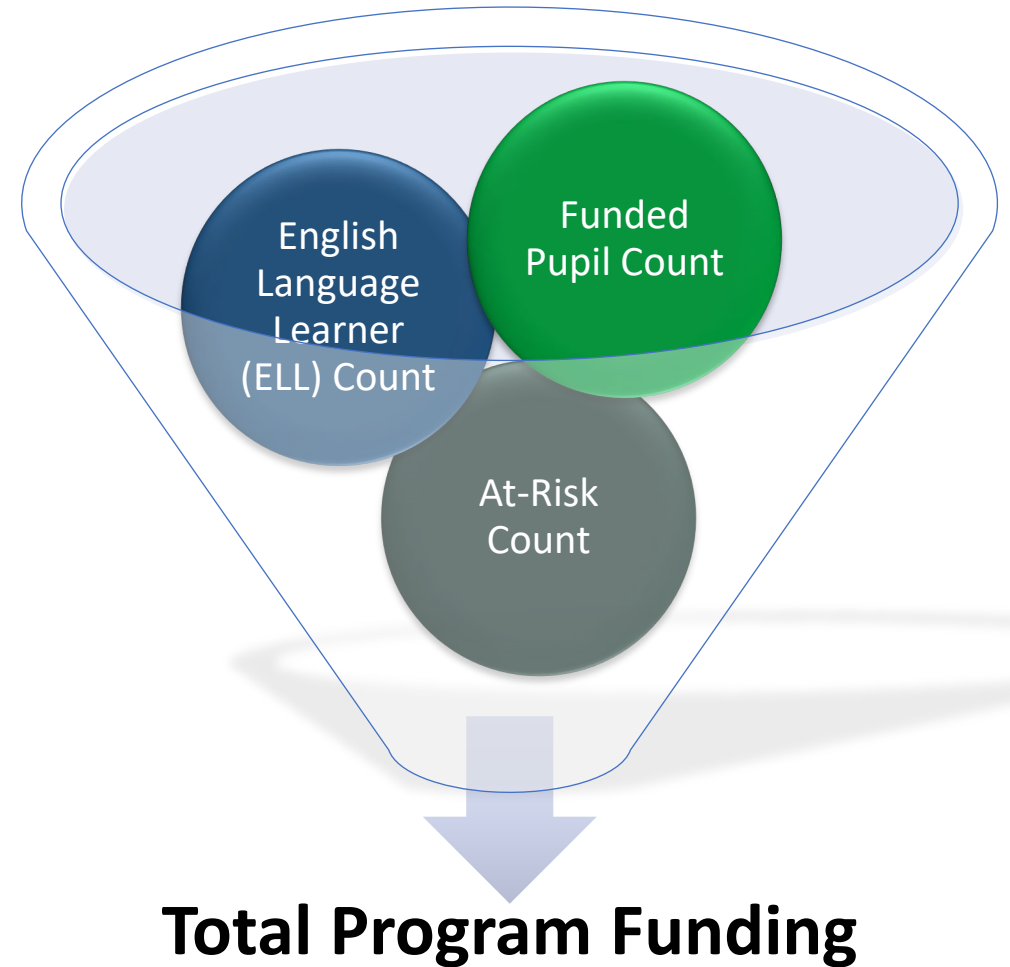
The School Finance Unit at CDE calculates the total pupil and at-risk funding (known as “Total Program” funding) based on district-reported data included in the Student October Count data submission.

The School Auditing Office:

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

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



- When reporting data in the Student October Count data submission, it is very important for districts and schools to have processes in place to ensure accurate reporting of all data fields, especially those used for determining funding
- Under- or over-reporting of the funded pupil and/or at-risk and ELL counts may result in:
 - Significant audit findings for the district
 - (i.e., the district owing money back to CDE or not receiving all eligible funds prior to audit)
 - Impacts to funding for districts across the state of Colorado
 - Impacts continuing from the current year to future years

Student October Count Day 2024



The 2024 pupil enrollment count date will be:

Tuesday, October 1, 2024

September							October							November						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7			1	2	3	4	5						1	2
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23
29	30						27	28	29	30	31			24	25	26	27	28	29	30

- The 11-day count period includes the following (based on the district's adopted calendar):
 - The 5 student contact days before the pupil enrollment count date
 - The pupil enrollment count date
 - The 5 student contact days following the pupil enrollment count date
- Districts can request an alternative count date or 11-day count period on behalf of an individual school, if applicable

General Funding Requirements



For funding purposes



AECs are not considered a unique school type (unless some other criteria—such as being a Colorado public Online School or Program—applies).



Students attending AECs must meet the same general funding requirements as any other students.



If a unique student, course, school, or program type applies to a given student (including Alternative Instruction Courses) then those additional funding and/or audit documentation requirements do apply.

Funding Requirements:

All funding requirements are based on the pupil enrollment count date and the 11-day count period.

General funding requirements:

1. Enrollment
2. Attendance
3. Scheduled Instructional Hours



Funding Requirements: Enrollment



To be eligible for funding, as of the pupil enrollment count date, students must:

- Be enrolled with the district
- Be younger than 21 years old
 - **Exception:** Students receiving services outlined in an Individualized Education Program (IEP) may turn 21 before the pupil enrollment count date in the semester of the pupil enrollment count date and still be eligible for funding
- Not have met the district's minimum graduation requirements
 - **Exception:** Students receiving services outlined in an IEP who have met the district's minimum graduation requirements are eligible for funding through age 21
 - **Exception:** Students are eligible for funding for a minimum of 4 years of high school. If the student meets the district's minimum graduation requirements before the 4th year of high school, the student may still be eligible for funding
 - **Exception:** Students who are being retained to participate in a 5th or 6th year extended high school postsecondary program (ASCENT, P-TECH, TREP)

Funding Requirement: Transfer Enrollment Exceptions



Students enrolling after the pupil enrollment count date, but before the end of the 11-day count period, may be eligible for funding if they meet one of the transfer enrollment exceptions:

- Within-District Transfers
- Within-State Transfers
- Out-of-State Transfers

- Students must be present for all, or any portion of, the pupil enrollment count date (in any scheduled class)

OR

- If the student is absent for any reason on the pupil enrollment count date:
 - Must establish attendance (in any scheduled class) prior to the pupil enrollment count date during the current school year AND
 - Must resume attendance (in any scheduled class) within 30 days following the pupil enrollment count date
 - This assumes the student does not break their enrollment with the district
 - If the student withdraws during the current school year prior to the pupil enrollment count date—with the intention of leaving the district—and re-enrolls within 30 days following the pupil enrollment count date, the student is not eligible for funding

Exception: Students who are only scheduled into postsecondary courses off-site at the college

Funding Requirements: Scheduled Instructional Hours

- Districts and schools must provide individual student schedules for all secondary (grades 6-12) students.
 - Should reflect what was true as of the pupil enrollment count date
 - Should encompass the entire semester of the pupil enrollment count date
- For most student/course types, funding level eligibility is based on scheduled instructional time (direct or alternative) during the semester of the pupil enrollment count date:
 - Part-time funding: 90, but less than 360, hours
 - Full-time funding: 360+ hours
- Alternative Instruction courses for brick-and-mortar students, and Colorado Public Online Schools & Programs, use Instructional Time Equivalencies for each course
- Additional considerations apply to Postsecondary courses

Funding Requirements: Postsecondary Courses

Funding determination for students taking postsecondary courses depends on the number of eligible credits paid entirely by the district:

- **Part-Time Funding = 3-11** semester college credits
- **Full-Time Funding = 12+** semester college credits

A student may also be eligible for full-time funding if their schedule qualifies as:

- Part-time based on high school scheduled instructional time (i.e., 90+ hours) AND
- Part-time based on postsecondary credit hours (i.e., 3+ credit hours)

Qualifying Dropout Recovery programs run by a community college need only 7 credits for full-time funding.

AECs and Online Schools & Programs

- **Online School Or Program**

- An “Online School or Program” is either a Colorado online public school, or online program, operated by a Colorado school district or BOCES that has submitted Authorizers Assurances to the CDE Office of Blended and Online Learning and meets the statutory definition of an online school or program.
- An “Online School or Program” does **not** refer to vendors of particular software, curriculums, or “online courses” (such as Edgenuity, CDLS, Gradpoint, K12, etc.) nor online schools or programs operating out of the state of Colorado (such as Florida Virtual Academy).
- If the AEC is a Colorado public online school, refer to the Online Schools and Programs section of the Audit Resource Guide, and listen to the accompanying [training](#) that occurred on 5/20/24.
- A complete list of certified MDOL schools and SDOL schools and programs that have provided notification to the Office of Blended and Online Learning is available on the [Multi-District and Single District Online Schools & Programs List](#) webpage (<http://www.cde.state.co.us/onlinelearning/schools>).

Updates to the Rules for the Administration of the Public School Finance Act of 1994

Notice of Rule Making... Adoption of updated Rules

- In March 2024, the State Board of Education approved changes to [the Rules for the Administration of the Public School Finance Act](#) of 1994 (1 CCR 301-39).
- These rules apply to **all** schools within districts (with the exception of Section 2.05 which does not apply to **online schools and programs**, which are governed by 22-30.7-105(2)(a) and 1 CCR 301-71, Rule 8).
- Section 2.05 of the new rules outlines Instructional Time for Purposes of the School Finance Act and makes the distinction between direct teacher-pupil instruction and alternative teacher-pupil instruction for pupils.
 - References to alternative instruction within these rules do NOT apply to Colorado public online schools and program.



- Beginning with the 2024/2025 school year, the BLI variance waiver will no longer be available.
- Districts and schools that requested and were granted this waiver between 2021 and 2023 will no longer have this option.
- All brick-and-mortar schools and programs (not classified as online schools/programs) must follow the requirements for blended learning and supplemental online courses.



Instruction Types In the Updated Rules



“Direct teacher-pupil instruction”

[T]he organized delivery of educational content (aligned to state standards where applicable) for pupils enrolled in brick-and-mortar public schools under the supervision of a licensed educator that **takes place synchronously**, when the licensed educator and the pupil are in the **same physical location or** when the licensed educator and the pupil are in the **same virtual classroom**.

Direct instruction also includes engagement with educational content in courses, such as **study hall or advisory or credit recovery lab or independent study, that are on-site at a scheduled time during regular school hours and for a set amount of time and where attendance is mandatory.**

“Alternative teacher-pupil instruction”

[T]he organized delivery of educational content (aligned to state standards where applicable) for pupils enrolled in a brick-and-mortar public school under the supervision of a licensed educator that **may take place asynchronously**.



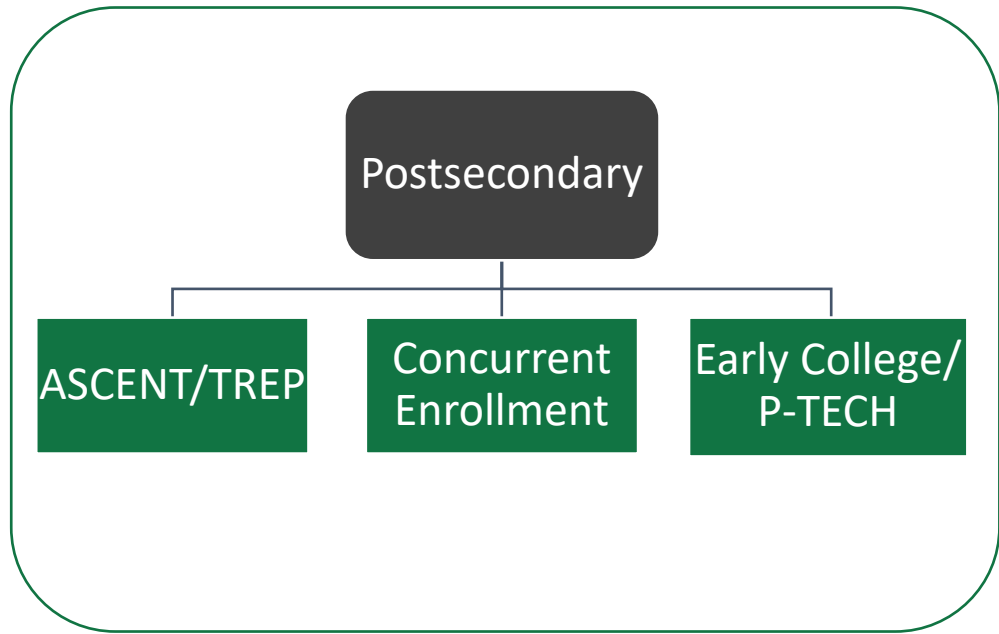
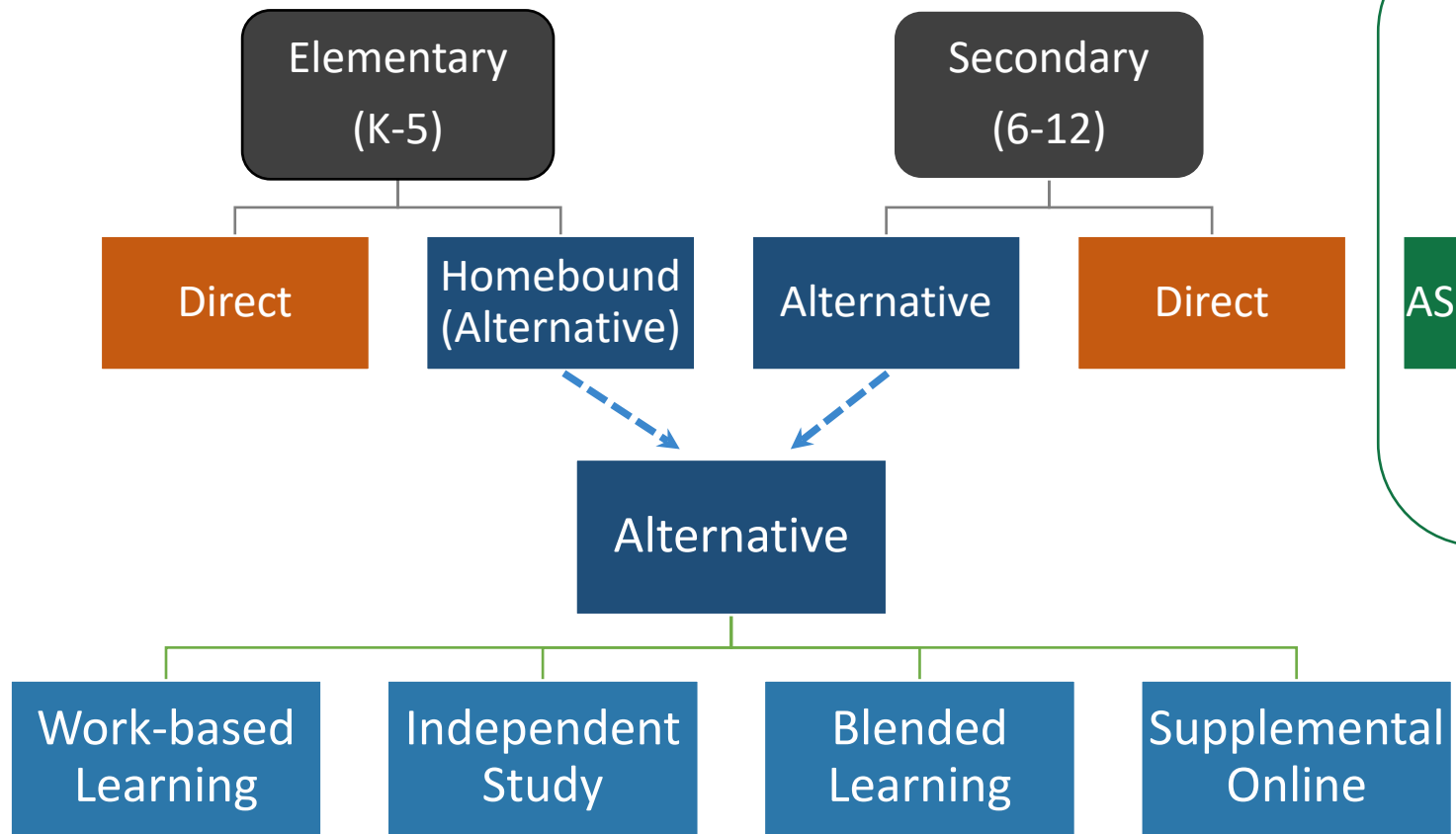
Instructional Time Under New Rules: The “Big Picture”



Elementary (K-5)	Secondary (6-12)	Online Schools and Programs
<ul style="list-style-type: none">• Direct Instruction	<ul style="list-style-type: none">• Direct Instruction• Alternative Instruction (New)	<ul style="list-style-type: none">• Not covered by these Instructional Time rules



Instructional Types of Courses In the Updated Rules



- Unless an AEC is a Colorado public Online School or has notified CDE of an existing Online Program (through the submission of Authorizer Assurances to the Office of Blended and Online Learning), **AECs must follow the same guidance regarding Alternative Instruction courses as any other brick-and-mortar school.**
- Each individual alternative instruction **course** must meet the requirements individually; they are not evaluated at the ‘program’ level.



Courses Using Alternative Teacher-Pupil Instruction In the Updated Rules

Course Type	Description
Blended Learning	<ul style="list-style-type: none">• Credit-bearing courses for a student enrolled in a traditional brick-and-mortar school• where some of the direct instruction is regularly received in-person and on-site and• some of the digitally-delivered asynchronous instruction is received off-site<ul style="list-style-type: none">• (with some element of student control over the time and place of participation).
Independent Study	<ul style="list-style-type: none">• Credit-bearing courses• in which some or all of the course is being completed off-site, independently by the student.• They include the provision of content aligned to grade-level standards (where applicable)<ul style="list-style-type: none">• and are substantially equivalent to a traditional course.• For funding, this course must have a written learning plan that includes:<ul style="list-style-type: none">• the course outline or plan of study,• the digital or print curriculum or materials to be used,• requirements for submitting assignments and recording the academic progress, and• the role of the supervising licensed teacher.• No more than 1 independent study course can be used in the determination for funding.
Supplemental Online	<ul style="list-style-type: none">• Credit-bearing courses taken by students enrolled in traditional, brick-and-mortar schools• in which all of the instruction is digitally delivered and<ul style="list-style-type: none">• is received off-site or• is taken on-site but not at a scheduled time where attendance is mandatory.
Work-Based Learning	<ul style="list-style-type: none">• Credit-bearing courses• that must be incorporated within the student's Individual Career and Academic Plan (ICAP) in order to qualify for funding.• They are learning opportunities that occur in part or in whole in the workplace and• provide the learner with hands-on, real-world experience.



- Beginning in 2024/2025, there are four new data fields that will be included in the Student Interchange- Student School Association file:
 - Independent Study Course
 - Work-Based Learning Opportunity Course
 - Blended Learning Course
 - Supplemental Online Course
- For each of these fields, districts will need to indicate whether a given **brick-and-mortar student** is scheduled into any of these alternative instruction courses during the Fall semester.



Courses Using Alternative Teacher-Pupil Instruction In the Updated Rules

Course Requirements	Supplemental Online	Blended Learning	Independent Study	Work-Based Learning
Credit-Bearing	Yes	Yes	Yes	Yes
Direct Instruction	No	Yes	Maybe	Maybe
Digitally-Delivered Instruction	Yes	Yes	No	Maybe
ICAP	No	No	No	Yes
Written Plan	No	No	Yes	No
Limits on # of Courses	Yes	No	Yes	No

- **Proof of Colorado Residency:** Pupils exclusively enrolled in alternative teacher-pupil instruction **or** any pupil that has a schedule that does not require the pupil's regular physical presence at the public school, the district must verify and document student residency in the State of Colorado upon enrollment and annually thereafter.
- **Online Program:** Pupils **exclusively enrolled in online K-12 courses** that take place off-site, but are not enrolled in an online school, must be enrolled in an online program.
 - A student is not exclusively enrolled in online K-12 courses if they have at least one course scheduled to take place on-site, in-person, at a regularly scheduled time during regular school hours and where attendance is mandatory.

- **Attendance:** For alternative instruction courses, the district must provide attendance verification which is limited to:
 - Evidence of attendance in direct instruction content
 - Logins into course content for digitally-delivered instruction
 - For work-based learning courses, documentation from an employer (e.g., timesheets, paystubs) that lists a student's name and dates worked
- For Independent Study courses, districts may submit a “Request for Alternative Attendance Documentation” to the School Auditing Office by September 15.

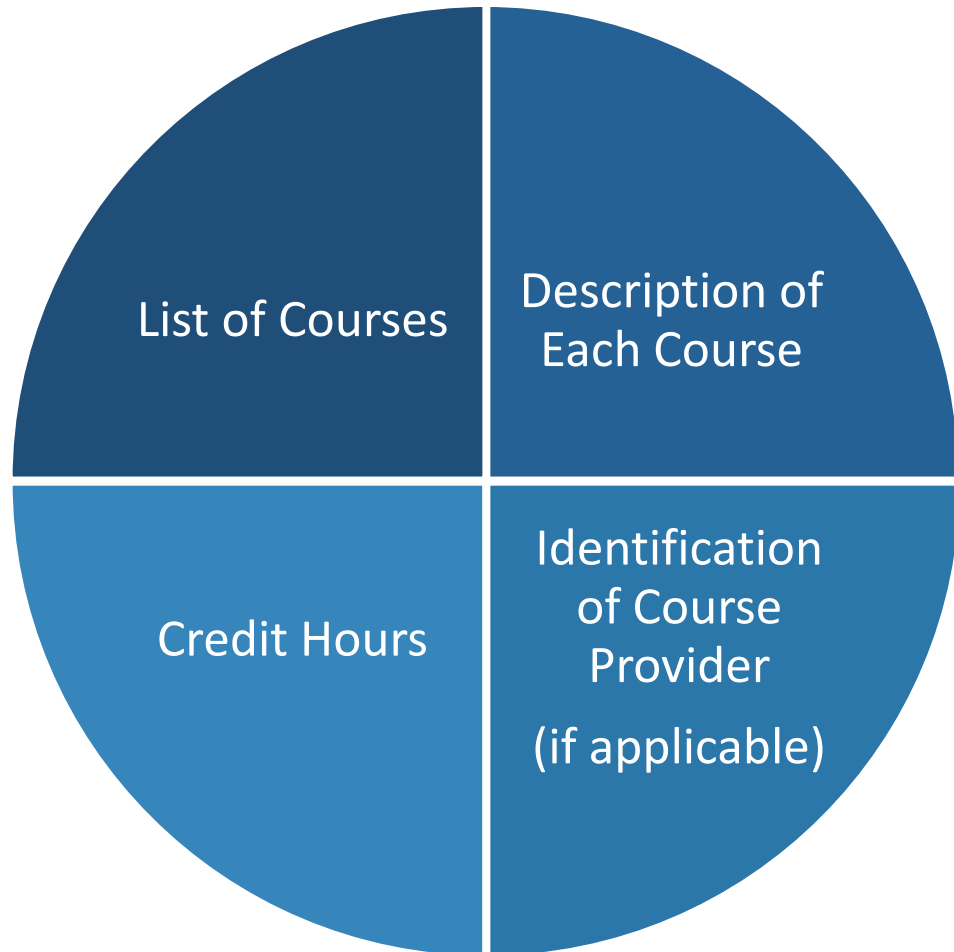


Does this combination of courses result in special considerations?



Funding Course Considerations for Student Enrolled in a Brick-and-Mortar School	Proof of Colorado Residency Required	Must be enrolled in an Online Program or School	Special Attendance Considerations
All courses are 100% in person	No	No	No
All courses are blended learning	No	No	No
All courses are supplemental online	Yes	Yes	No
All courses are supplemental online and independent study (1 class only)	Maybe	No	Maybe
All courses are supplemental online and work-based learning	Yes	No	No
All courses are work-based learning	Yes	No	Yes





- To include courses utilizing alternative teacher-pupil instruction in the determination for funding, the district (or school) must have a course catalog that includes the 4 requirements.
- This catalog must be posted on the School/district/BOCES website by the applicable count date.

- For purposes of the catalog of courses using alternative teacher-pupil instruction, **course provider** refers to the entity that creates (and, if applicable, from whom the district or school purchases) the **digital course content** for Blended Learning and Supplemental Online courses.
- If the district is purchasing digital course content from a third-party course content provider (such as CDLS, Edmentum, Edgenuity, etc.), the district must indicate this in their catalog of courses using alternative instruction.
- Further, the district must be prepared to provide evidence of payment for these courses (as applicable).
- If the district or school uses digital course content created by district or school staff for these course types, this should also be stated in the catalog.

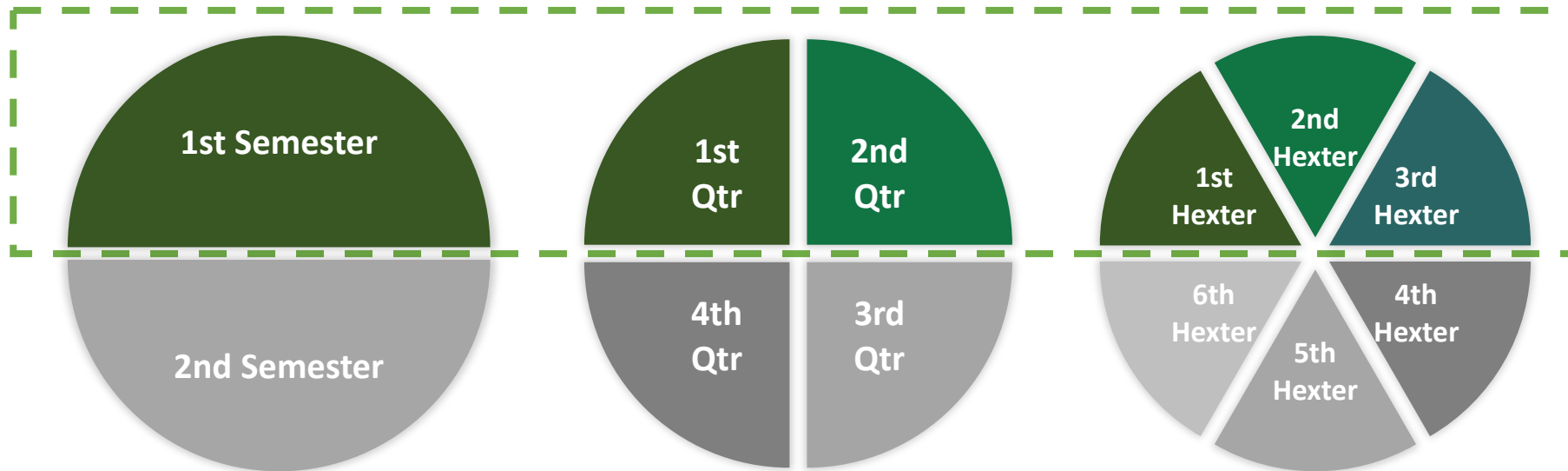
AEC Specific Considerations

- Depending on the school design, some brick-and-mortar AECs may not be set up to follow a “traditional” bell schedule in which a student is provided a semester schedule showing the courses into which they are scheduled, and which instruction is delivered on set days and at certain times.
- AECs providing students instructional session options must still have student schedules which clearly state the days and times in which students are scheduled to attend **for all of Fall semester, as of the pupil enrollment count date.**



Student Schedule Considerations

Funding level is based on the student's entire fall semester schedule (i.e., semester 1, quarters 1 & 2, or hexters 1, 2, & 3, etc.)



Fall semester is half the scheduled student contact days according to the school calendar, regardless of how the school organizes terms.

- Student schedules must clearly show all courses or instructional sessions into which the student is scheduled during the entire semester of the pupil enrollment count date
 - Schedules should reflect what is true as of the pupil enrollment count date (10/1/24)
 - Students should be aware of the courses, or the days and times into which they are scheduled, during the entire semester of the pupil enrollment count date
 - The AEC should be able to clearly document all schedule changes occurring during the entire semester of the pupil enrollment count date
- Each student's schedule should be developed to meet the student's individual needs

AEC Student Schedule Example 1

This AEC is structured into **direct instruction** sessions that meet certain times/days each week, and each student is scheduled into one session for the semester.

- In this scenario, the AEC would provide student schedules that indicate which session the student is scheduled to attend for the semester.
- Depending on the calendar and bell schedule calculation, students scheduled into Session 1 are likely eligible for full-time funding; however, students scheduled into Session 2 or 3 are likely eligible for part-time funding.

	Monday	Tuesday	Wednesday	Thursday	Friday	Total/week
Session 1	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	32.5 hrs/week
Session 2	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	no session	12 hrs/week
Session 3	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	no session	12 hrs/week

AEC Student Schedule Example 2:

This AEC allows students to select which **direct instruction** sessions they will commit to attend for the semester.

	Monday	Tuesday	Wednesday	Thursday	Friday	Daily Hours
Session 1	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	6.5 hrs/day
Session 2	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	3 hrs/day
Session 3	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	3 hrs/day

- The example student below is scheduled for 18.5 hours of **direct instruction** each week. To determine if this is sufficient for full- or part-time funding, the AEC will need to conduct a calendar calculation.

	Monday	Tuesday	Wednesday	Thursday	Friday	Daily Hours
Session 1	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	8:30am-3:30pm 30 min lunch	6.5 hrs/day
Session 2	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	8:30am-11:30 am (no lunch)	3 hrs/day
Session 3	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	12:30pm-3:30pm (no lunch)	3 hrs/day

Reminders: Student Schedules using Alternative Teacher-Pupil Instruction

REMINDERS:

- Alternative instruction can only count towards funding determination if the **course** to which it applies meets the definition of a blended learning, supplemental online, work-based learning or independent study **course** (i.e., alternative instructional time cannot be associated with a “session”, it must be associated with a specific course).
- All **courses** using alternative instruction in the determination for funding must be included in the school or district’s catalog of courses using alternative instruction.
- An equivalent amount of instructional time will be applied to all **courses** using alternative instruction.

Depending on how the AEC is structured, daily attendance documentation for funding purposes may vary.

For example:

- AEC has a standard bell schedule and students are scheduled into **direct instruction** sessions that meet per a set bell schedule for the length of the term
 - Daily attendance captured in the student information system (SIS) is likely possible.
- AEC provides flexibility for the student to choose the days and times they will attend direct instruction sessions for the length of the semester
 - Because these combinations amongst all students may be complex, additional documentation (beyond the standard attendance out of the SIS) may be needed.
- AEC leveraging alternative instruction courses
 - The school must keep appropriate attendance documentation for the type of alternative instruction course/s on each student's schedule (i.e., evidence of direct instruction, logins into course content or documentation from employer with specific dates student worked).

Equivalent Instructional Hours

Equivalent Instructional Time

- The instructional time for alternative instruction courses will be determined based on an equivalent amount of instructional time the student would have received if taking a similar credit-bearing **direct instruction course** offered at the brick-and-mortar school at which the student is enrolled.
- If you are an AEC school with a “session style” bell schedule and are intending to offer alternative instruction courses in the 2024/2025 school year, contact the School Auditing Office (audit@cde.state.co.us) immediately.



Instructional Time Equivalency for Alternative Teacher-Pupil Instruction Courses

Calendar calculation:
85 days/semester

In-person bell schedule:
50 average daily minutes

Semester hours per period:

- 85 days in the semester
- 50 minutes per day of instruction per semester course
- 4,250 minutes per semester for semester course (85 days x 50 minutes)

Alternate Instructional Time Equivalency

Based on 100% in-person on-site calendar and bell schedule calculation:

- **70.83 hours of equivalent instruction per semester course** (4,250 minutes divided by 60 minutes per hour)



Equivalency for Alternative Instruction Courses

The number of instructional minutes for Alternative Instruction courses must align with the number of instructional minutes received in a Direct Instruction course conferring the same amount of credit.

Average Daily Minutes of Direct Instruction from bell schedule calculation	Credits awarded for course	Equivalent Daily Alternative Instruction Minutes
30	0.25	30
50	0.50	50
90	0.75	90

NEW: Calendar Calculations

- For calendar calculation purposes, the length of the semester will be determined by dividing the total number of scheduled student contact days in the school year (as evidenced by the district/school calendar) by 2.
- This is true regardless of whether a school follows a semester, trimester, quarter, “hexter,” or mini-session calendar.

Additional Known Updates

Out-of-State Transfer Enrollment Exceptions (1 CCR 301-39 (5.04)(1))

- If a student moves to Colorado (from another state or country) within **30 days prior to the applicable count date** and enrolls in a district after the applicable count date, but before the end of the 11-day count period, the student may be eligible for funding if:
 - The student establishes enrollment and attendance at the receiving district prior to the end of the 11-day count period, AND
 - The student has a schedule at the receiving district prior to the end of the 11-day count period.

Additional Known Updates based on Updates to Board Rule (Part-time Students)

Part-time students (1 CCR 301-39 (5.06)(1))

- For part-time students in grades 1-12 who do **not** meet one of the following criteria, the district must be prepared to provide a statement describing the reasons the student is enrolled part-time AND confirms how the student is compliant with the Compulsory school attendance requirements:
 - Receiving services under an IEP
 - Identified by the Department as being in their fifth year of high school or beyond
 - Identified as participating in a high-school equivalency diploma program
 - Identified as a home-based education student receiving educational services by the district

Additional Known Updates based on Updates to Board Rule

- For students enrolled in **ASCENT**, districts must be prepared to provide a college transcript demonstrating the student has completed the minimum college coursework (i.e., at least 9 semester credits) prior to the student's ASCENT year.

Additional Known Updates based on Updates to Board Rule (Annual Assurances)

- Beginning in 2024/2025, if a district or school contracts with another entity to provide educational services, it will need to complete the “**Annual Assurances for Statutory Compliance for Contracted Services.**” ((1 CCR 301-39 (5.11)(1))
 - These assurances will need to be completed for each contracted entity.
- A copy of these assurances will be available on the [Pupil Count](#) webpage on or before July 1, 2024.

- [Updated Rules](#) for the Administration of the Public School Finance Act of 1994 adopted by the State Board of Education in [March 2024](#).
- [Pupil Count Audit](#) webpage
(https://www.cde.state.co.us/cdefinance/auditunit_pupilcount)

At-Risk Count

- [At-Risk Count](#) webpage
 - https://www.cde.state.co.us/cdefinance/auditunit_atrisk_freeandreduced
- At-Risk Audit Resource Guide
 - Located in the green box found on the At-Risk webpage
 - 2024 Guide will be posted on or before July 1, 2024
- Training: At-Risk Count Audit Overview
 - August 8, 2024@ 1PM
 - To access training, click on link found in the green box located on the [Training and Office Hours](#) webpage. Link will be activated approximately 15 minutes prior to the start of the training.

ELL (English Language Learner) Count

- [English Language Learner Count](#) webpage
 - https://www.cde.state.co.us/cdefinance/auditunit_ell_count
- English Language Learner Audit Resource Guide
 - Located in the green box found on the webpage
 - 2024 Guide will be posted on or before July 1, 2024
- Training: English Language Learner Count Audit Overview
 - September 17, 2024 @ 10AM
 - To access training, click on link found in the green box located on the [Training and Office Hours](#) webpage. Link will be activated approximately 15 minutes prior to the start of the training.

Contacts



Student October Count Resources

- Funded Pupil Count
 - [Pupil Count](#) webpage
 - [2023 Student October Count Audit Resource Guide](#)
- At-Risk Count
 - [At-Risk Count](#) webpage
 - [2023 At-Risk Count Audit Resource Guide](#)
- English Language Learner (ELL) Count
 - [English Language Learner Count](#) webpage
 - [2023 English Language Learner Audit Resource Guide](#)

School Auditing Office

- Email: audit@cde.state.co.us
- Website: <http://www.cde.state.co.us/cdefinance/auditunit>

Rebecca McRee, Audit Supervisor

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Questions?