



COLORADO
Department of Education

Audit Process Webinar

September 2017

Office of School Finance
Field Analyst Support Team (FAST)

Agenda

- About Us
- Audit Programs
 - Pupil Count
 - At-Risk Count
 - Transportation
- Audit Process
 - Historical
 - Current- Moving forward
- FAST Website
- Contact Information
- Questions

(This webinar will be recorded and posted, along with this power point, to the Audit Process webpage)

About Us

The School Finance Unit's Field Analyst Support Team (FAST) ensures that all Colorado public school districts receiving per pupil and transportation funding are in compliance.

Pupil and At-Risk Counts

In order to receiving per pupil funding, all Colorado public school districts must participate in the Student October Count data submission.

- This Data Pipeline submission is open from early September through mid-November
- Reported data should reflect known information as of the pupil enrollment count date (10/2 for the 17/18 school year)
- This data submission includes both the pupil and at-risk counts, and is used to determine each district's Total Program Funding

Transportation

In order to receiving partial reimbursement for pupil transportation, all Colorado public school districts must participate in the Transportation CDE-40 claim form data collection.

- This web-based data collection (CDE-40 claim form) is open from early July through August 15
- Data submitted by districts should reflect correct information for the corresponding entitlement period (July 1 through June 30)

Audit Process

In order to ensure compliance and to secure funding, all districts must be prepared to provide supporting documentation for the data reported in their Student October Count and Transportation submissions, to the FAST prior to the start of the district's compliance audit.

Historical Approach

The FAST (previously referred to as the “Audit Team”) conducted compliance audits for each district:

- On-site at district offices
- Every 1-5 years
- Reviewed hard-copy documentation
- Reviewed documentation for 100% of students submitted for funding

Current Approach

Given technological advancements, current district compliance audits are conducted:

- Off-site (remotely) from CDE offices
- Reviews electronic documentation uploaded to CDE by the district utilizing the Syncplicity data transfer tool
- Reviews sampled population of students (pupil and at-risk counts) submitted for funding, and sampled expenditure and mileage data (transportation) using a risk-based audit approach

Current Approach- Moving Forward

The FAST is currently working towards getting all district's on a 1 or 2-year audit cycle.

The anticipated results of increasing the frequency in which district's are audited include:

- Less time spent by district and CDE staff in the completion of these audits
- Fewer audit adjustments and exceptions (overtime) as a result of "Real time" feedback and guidance

Audit Schedule- **NEW**

Beginning with the 2018 calendar year, all districts due for audit will be engaged (for audit) during the preceding December with the goal of having the audit finalized by the end of the noted calendar year.

- Example: District is due for audit in calendar year 2018
 - District will be engaged for audit in December 2017
 - Anticipated finalized audit to be completed by December 2018 (or sooner)

Audit Schedule- **NEW**

Districts on a 1-year audit cycle will be engaged every December. These audits will include a review of the most recent year of data for both submissions (Student October and Transportation)

- Example:
 - The district is engaged for audit in December 2017
 - The audit is anticipated to be completed during the 2018 calendar year (i.e. January-December 2018)
 - Will include the 2017 Student October and the 16/17 Transportation CDE-40

Audit Schedule- **NEW**

Districts on a 2-year audit cycle will be engaged every other December. These audits will include a review of the most recent two years of data for both submissions (Student October and Transportation)

- Example:
 - District is scheduled to be audited every “odd” calendar year.
 - District is engaged for audit in December 2018.
 - The audit is anticipated to be completed during the 2019 calendar year (i.e. January-December 2019)
 - Will include the 2017 & 2018 Student October AND the 16/17 & 17/18 Transportation CDE-40

Audit Schedule- **NEW**

Districts on a 2-year audit cycle are encouraged to work with their assigned field analyst to upload program audit documentation during their “off” audit cycle year.

- Example:
 - District is scheduled to be audited every “odd” calendar year.
 - In January 2018, district contacts assigned field analyst to upload audit documents to CDE utilizing Syncplicity, the secure document transfer tool used by CDE, for:
 - 2017 Student October Count AND
 - 16/17 Transportation CDE-40 documents
 - District will then officially be engaged for audit in December 2018

Audit Schedule- **NEW**

The proposed audit schedule has been posted to the “Audit Process” page.

- This proposed schedule indicates for each district, the:
 - Audit Cycle Frequency (1 or 2 years)
 - Anticipated time frame (i.e. calendar year) for the next audit
 - Assigned Field Analyst for the next audit

Please note that a draft audit report that includes current year data cannot be issued prior to July 1st (example: audits that include October 2017 cannot be issued prior to July 1, 2018)

Process Overview

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- Audit Questionnaire (NEW)
- Documentation Upload (NEW) using Syncplicity

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Draft Audit Report

- Opportunity to address and remediate audit findings (usually 30 days)

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Final Audit Report

Engagement Letter

When a compliance audit for a district is about to begin, the FAST will send out an audit engagement letter to the district's Superintendent.

This letter:

- States the programs and years to be included in the audit
- Requests that the Superintendent return a completed "Audit District Contact Form"

Audit District Contact Form (NEW)

- The purpose of this form is for the district to provide updated audit program contact information to FAST to include:
 - Program Contact Name
 - Telephone number
 - Email Address
- Districts are asked to return completed forms to their assigned field analyst or audit@cde.state.co.us
- Once received, FAST updates our internal contact database as well as ensures that all electronic audit folders are shared with appropriate district staff
- Districts on a 2-year audit cycle are encouraged to provide updated Audit District Contact Forms as needed to ensure access to the shared audit folder during “off” years
 - Updated information also ensures that email communications from FAST are sent to the appropriate district program contacts

Audit District Contact Form (NEW)

Audit District Contact Form Field Analyst Support Team



Each year, all districts participate in the Student October Count, as well as the Transportation CDE-40 claim form, data submissions. These data submissions are used to determine district per pupil and at-risk funding (Student October), as well as transportation fund entitlements (CDE-40 claim form).

In order to ensure accurate distribution of available funds, all districts are subject to a compliance audit that includes a review of documentation in support of the data reported in both data submissions.

In order to facilitate the start of these compliance audits, and to provide correct access to district employees to the district's Synopsis Audit folder, districts are asked to provide the following information to the Field Analyst Support Team (FAST) of the School Finance Department of the Colorado Department of Education (CDE) no later than August 15 of each year. Completed contact forms should be sent via email to the following address: audit@cde.state.co.us.

Please indicate to which fiscal year the following contact information is referring for each data submission noted:

Student October Count (ex. 2016/2017): _____

Transportation CDE-40 Claim form (ex. 2015/2016): _____

Please type or print the corresponding district audit contact information in the corresponding columns below:

Audit Program	District Audit Contacts		
	Name	Email Address	Telephone number and extension
Pupil Count			
At-Risk/Free Lunch Count			
Transportation-Expenditures			
Transportation- Mileage			

Pupil Count = Based on pupil funding data included in the Student October Count data submission

At-Risk/Free Lunch Count = Based on lunch eligibility data included in the Student October Count data submission

Transportation Expenditures and Mileage = based on data submitted on the district's CDE-40 reimbursement claim form.

Authorized District Representative (signature)

Date

Authorized District Representative Name (print)

Title



Audit Scheduling

Once a district is engaged for audit and an updated “Audit District Contact Form” has been returned, the assigned field analyst will work with the district contacts to:

- Facilitate Secure Audit Documentation Transfer
 - Ensure access to the shared audit folder
 - Establish deadlines for uploading documentation
 - Provide lists of documents necessary for upload
- Complete all necessary audit questionnaires (if not already completed and uploaded)

Electronic Documentation

In order to upload necessary documentation, districts must be prepared to provide all requested audit documentation to FAST in electronic format.

- Districts may generate and save required enrollment, attendance and schedule reports electronically from their student information system (SIS), and/or
- Scan and save hard copy documents to an electronic format

Electronic Documentation

When gathering electronic documentation for audit:

- All documentation should be organized
 - This may vary by district depending on the number of schools, programs, and student types. It is recommended that subfolders be created (when appropriate) and that district contacts communicate to the assigned field analyst how documentation is organized
- Each document should be clearly labeled
 - Example:
 - Alpha Middle School_Count window attendance
 - Alpha Middle School_schedules
 - Alpha Middle School_bell schedule

Secure Document Transfer

Electronic documentation will be uploaded to CDE utilizing Syncplicity, the secure document transfer tool used by CDE.

The naming convention for the audit shared folders used by FAST is:

- District Number_District Name_Audit_FAST
 - Example: 0010_Mapleton 1_Audit_FAST

Secure Document Transfer

Within each shared folder, there are 5 subfolders into which documentation can be uploaded:

- At-Risk Count
- Audit Report
- Duplicate Count
- Pupil Count
- Transportation_CDE40

District audit contacts will upload documentation to the corresponding subfolder (at-risk count, pupil count, transportation-CDE40)

Audit Questionnaires

Purpose: to assist the field analyst and district contact with the audit process

- Each district contact will need to complete the corresponding program audit questionnaire
 - Contacts are encouraged to complete these questionnaires during the corresponding data collection period
- Audit Questionnaires are available on the “Audit Process” webpage

Example Questionnaire

Pupil Count Audit Questionnaire

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The purpose of this questionnaire is to collect relevant information helpful in conducting the district's compliance audit related to the pupil count data submitted in the corresponding Student October Count data submission Snapshot.

- It is recommended that this questionnaire be completed annually by appropriate district staff prior to the close of the data submission window (usually on or about Nov. 10th) and kept with all corresponding audit documentation.
- In the event the questionnaire is not completed during the submission window, district staff will be asked to complete this questionnaire at the time of audit.
- For questions, please contact the Field Analyst Support Team (audit@cde.state.co.us).

Student October Count Year	
District Number	
District Name	
District Contact Name	
Date	

Questions

General

- What Student Information System (SIS) does the district use?
- Are there any schools that do not use the district SIS? If so, which schools and what do they use instead?



Documentation Review

Once all required audit documentation has been uploaded to CDE, the field analyst will conduct the initial pass through review

*Audit documentation should **NEVER** be emailed*

Request for Additional Documentation

- After completing the initial pass through, the field analyst will upload corresponding exception lists and audit work papers to the shared subfolder(s) for review by the district contact.
- The district contact will then have the opportunity to provide/upload additional documentation for review and consideration.

Draft Audit Report

After all additional documentation has been reviewed, and the remaining exceptions and adjustments have been discussed with the district contacts, the field analyst will draft the audit report.

The draft audit report and file are then subject to an internal FAST review prior to being issued to the district's Superintendent.

- Draft audit report is uploaded to the "Audit Report" subfolder
- Email is sent to the superintendent and all district audit contacts requesting that the draft report be reviewed
- Districts have approximately 30 days in which to provide additional documentation for consideration, and/or seek clarification regarding items addressed in the draft report

Final Audit Report

- After all district questions and concerns related to the draft audit report have been addressed, and an authorized district official has provided written or verbal confirmation of this, the FAST will finalize the district's audit.
- The following hard-copy documents will be mailed to the district's superintendent:
 - Final Audit Report
 - Invoice or Notice of Payment with instructions (if applicable)

<http://www.cde.state.co.us/cdefinance/auditunit>

- School Finance Division Home
- Field Analyst Support Team (Audit)
 - Audit Process
 - At-Risk / Free Lunch Count
 - Pupil Count
 - Duplicate Count
 - Transportation
 - Training Schedule
 - Contact Us
- Capital Construction
- Grants Fiscal
- School Nutrition (OSN)
- School Transportation
- Calendar
- Contact Us

Home

Field Analyst Support Team / Audit Team

About Us

The Field Analyst Support Team (FAST), formerly known as the Audit Team at CDE, ensures compliance with funds received via the Public School Finance Act of 1994 as amended and the Public School Transportation Fund. The FAST performs compliance audits of school districts every one to four years depending on the student population and other predetermined risk factors. It is the team's mission to educate and train districts on document requirements needed for audit and to maximize the district's funding for the aforementioned programs above.



Some forms recommended by the Field Analyst Support Team may contain personally identifiable information of students. Because email cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses; forms with PII should not be emailed. Contact the intended recipient to mutually determine enhanced security options for transferring such information.

Audit Process

[At-Risk / Free Lunch Count](#)

[Pupil Count](#)

[Duplicate Count](#)

[Transportation](#)

[Training Schedule](#)

[Contact Us](#)

[Capital Construction](#)

[Grants Fiscal](#)

[School Nutrition \(OSN\)](#)

[School Transportation](#)

[Calendar](#)

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Audit Process

Overview

In order to ensure compliance with both the Public School Finance Act of 1994 (PSFA of 1994) and the Public School Transportation Fund (PSTF), each school district receiving funds under these programs is subject to an audit by the Field Analyst Support Team (FAST).

Each compliance audit conducted by the FAST includes a review of district provided documentation to support the data submitted by the district in both the Student October Count data submission (PSFA of 1994) and the CDE-40 transportation claim form data submission (PSTF).

Historically these audits have been conducted every one to four years, the frequency of which being primarily determined by the overall size of a given district's student population. Beginning with calendar year 2016, the FAST began implementing a risk-based audit approach. The primary purpose of implementing this approach has been to increase the frequency by which all districts are audited in order to provide more "real time" feedback in cases where a district is out of compliance resulting in audit adjustments and/or exceptions. Further, this approach is anticipated to reduce the workload impact to districts associated with preparing audit documentation and responding to audit questions.

The overall process is outlined in the following document:
[FAST Audit Process \(PDF\)](#)



[Upcoming Audit Process Webinars](#)

Supplemental Resources



Forms

- [Audit District Contact Form \(DOC\)](#)
- [Synclicity Instructions \(DOC\)](#)

Document Checklists

- [At-Risk Document List \(PDF\)](#)
- [Pupil Count Document List \(PDF\)](#)
- [Transportation CDE-40 Document List \(PDF\)](#)

Audit Questionnaires

- [Pupil Count Audit Questionnaire \(DOC\)](#)
- [At-Risk/Free Lunch Audit Questionnaire \(DOC\)](#)
- [Transportation CDE-40 Audit Questionnaire \(DOC\)](#)

Webinar Recording



A better quality recording will be posted after the next webinar

- [The Audit Process \(recording\) \(6/17\)](#)
- [Audit Process Webinar Presentation \(PDF\) \(6/17\)](#)

Audit Schedule

- [FAST Proposed Compliance Audit Schedule](#)

For each audit program, you will find:

- Audit Resource Guide
- Supplemental Resources
 - Forms
 - Templates
- Submission Timelines
- Internal CDE Resources

Field Analyst Support Team (FAST)

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Questions

Please type questions into the chat box

or

Contact the FAST directly