



COLORADO
Department of Education

Annual Audit Review 2024-2025

July 23, 2024

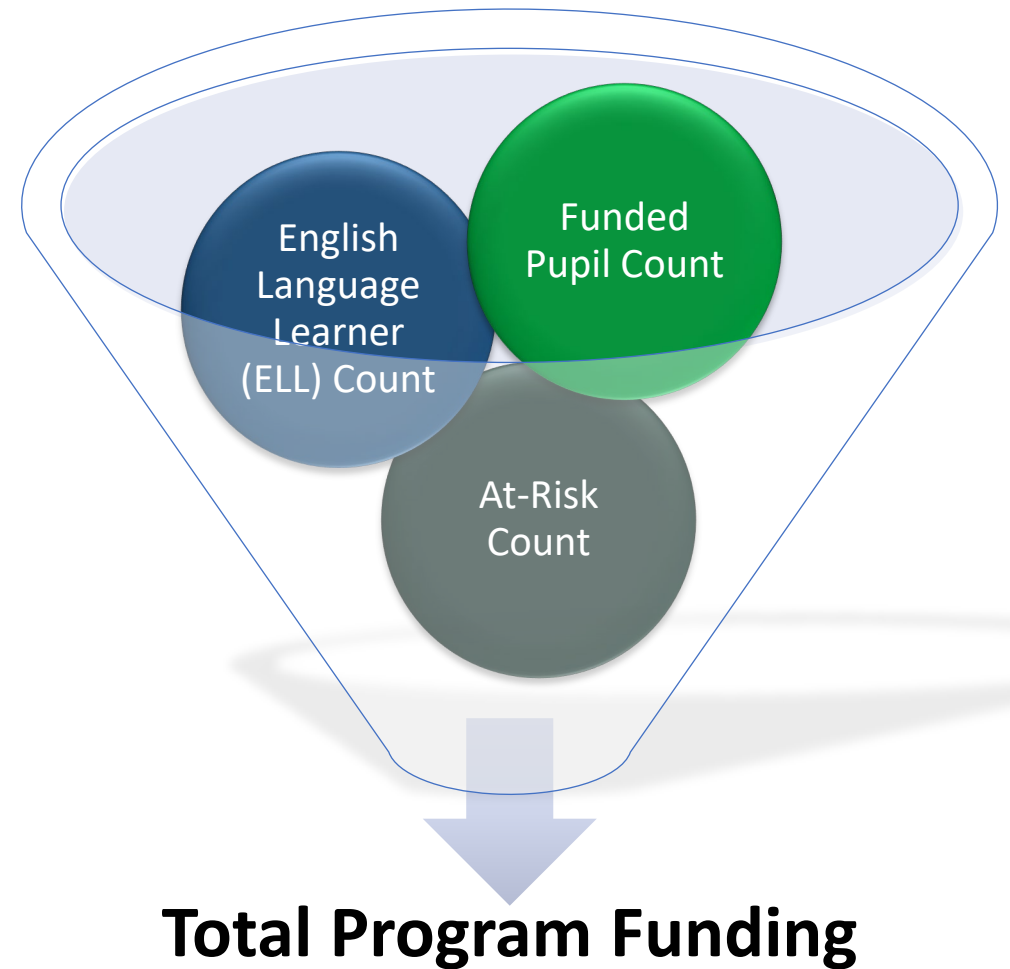
By the end of today's webinar, you should be able to:

- Understand the high-level scope and timeline of the new annual audit review cycle
- Locate and complete the required annual questionnaires
- Complete the required document upload process by December 11, 2024
- Differentiate between the three levels of audit review

Introduction

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



- 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.

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, districts and BOCES may be required to provide applicable audit documentation to support any student included in one of its funded counts.

Student October Count Day 2024



The 2024 pupil enrollment count date will be:

Tuesday, October 1, 2024

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

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

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



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 occur 2-5 years following the certification of districts' Student October Count data, and most often, include multiple years of student data and supporting audit documentation.
- The majority of districts currently have open audits with the School Auditing Office.

Starting with the 2024-2025 fiscal year, the School Auditing Office will be shifting its audit approach.

- All districts **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 December 11, 2024, all districts and 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.
- The School Auditing Office anticipates that the new audit approach will evolve over the next few years - questionnaires and initial audit documentation will also update each year as needed.

Focused Audit Reviews

Any of the following may trigger a focused audit review:

- Risk assessments based on:
 - District and BOCES responses provided on the audit questionnaires, and
 - Initial audit documentation provided by districts and BOCES, and
 - Reported Student October Count data submitted by districts and BOCES
- Areas of concern across the state
- Changes in legislation and/or administrative rules



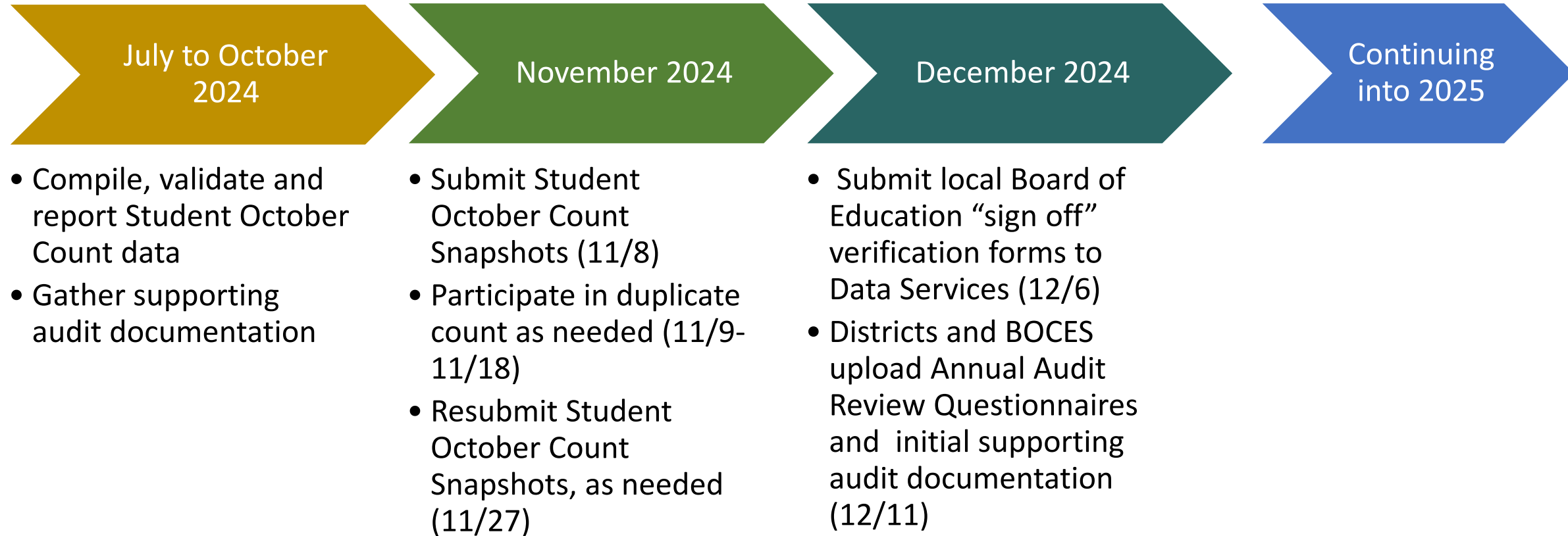
- Similar to historic audits
- Separate from the Annual Audit Reviews and subsequent focused audits, the School Auditing Office will randomly select a subset of districts and BOCES to participate in a “comprehensive” audit review each year.
- Comprehensive audit reviews will be more in-depth than focused audits and will require districts and BOCES to upload documentation for a wide range of student populations across the organization.
- Districts and BOCES should be prepared to provide any and all audit documentation to support funding eligibility as described in the corresponding Audit Resource Guides. Basic checklists to use as a starting point:
 - [Pupil Count Audit Documentation Checklist](#)
 - [At-Risk Count Audit Documentation Checklist](#)

“GAP” Audit Years

- For districts that have un-audited years before the 2024-2025 fiscal year (i.e., years through 2023-2024), the School Auditing Office will be conducting risk assessments of those years through a review of the district’s submitted data and results from prior audit reviews to determine if a focused audit review is necessary.
- If a district has a current open audit, these risk assessments will be conducted prior to the School Auditing Office issuing the draft audit report. If possible, additional years will be added to the current audit; no more than 5 years can be included in a given audit.
- If a district does not have a current open audit or if not all additional years through 2023-2024 can be added to a current open audit, then the additional “GAP” years will be assessed during the 2024-2025 Annual Audit Review.

Timeline of the Annual Audit Review

2024 – Reporting, Validation, and Support



2025 – Multi-tiered reviews



Continuing
from 2024

January to March
2025

February to October
2025

December 2025

- The School Auditing Office conducts the initial Annual Audit Reviews
- Districts and BOCES are notified of the Annual Audit Review results (by 4/1) - focused audit vs. no further action
- Districts and BOCES are notified if they will participate in a comprehensive audit review

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

- By 12/31/25, the School Auditing Office will finalize all expanded audits for FY24/25


Syncplicity

- All districts 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 (new)**
 - At-Risk Count
 - Audit Report
 - Duplicate Count
 - English Language Learner Count
 - Pupil Count
 - Transportation

- Within the Annual Audit Review subfolder, there is a folder labeled “October 2024” as well as the [2024-2025 Annual Audit Review Guidance](#) document (which is also posted to the School Auditing Office’s [Overview](#) website).
- Within the October 2024 subfolder, there is a subfolder for each of the funded counts:



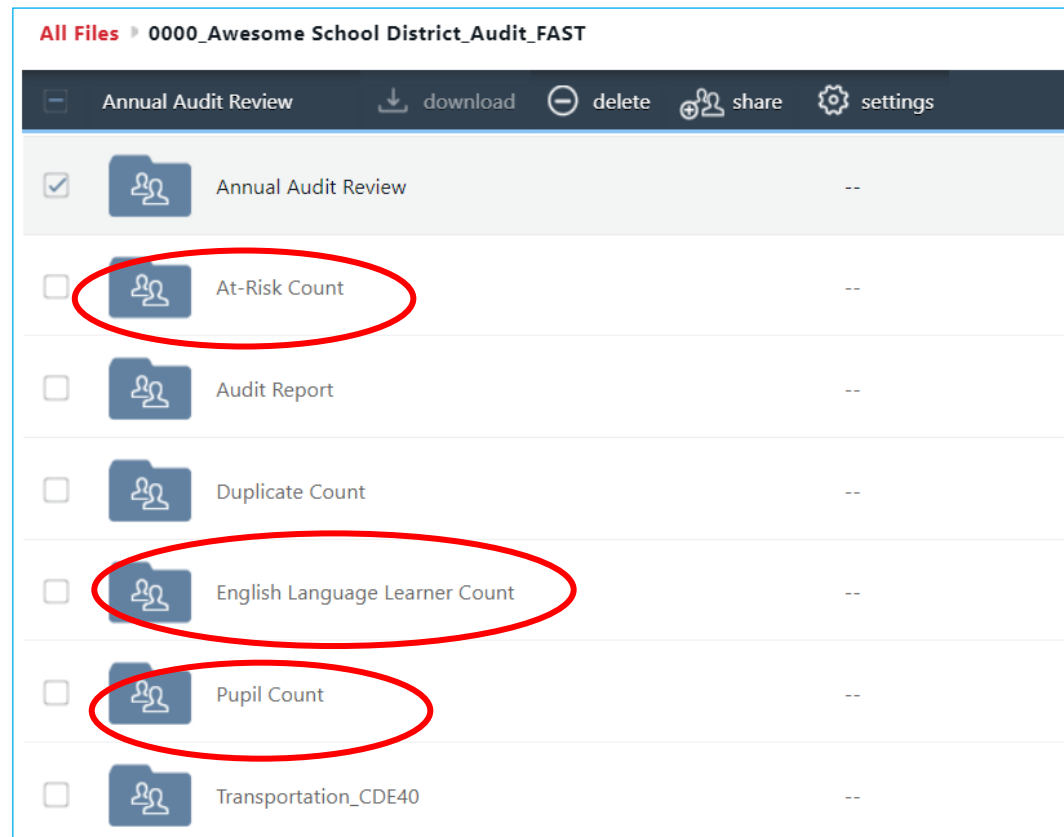
The screenshot shows a file explorer interface with the following breadcrumb path: **All Files** > **0000_Awesome School District_Audit_FAST** > **Annual Audit Review** > **October 2024**. Below the breadcrumb is a table with two columns: **Name** and **Date modified**. The table lists three folders, each with a checkbox on the left and a folder icon with two people silhouettes. The folders are: **At-Risk Count**, **ELL Count**, and **Pupil Count**. The **Date modified** column for all three folders contains "--".

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

- All audit questionnaires and their applicable initial audit documentation **must** be uploaded into their corresponding subfolders found in the Annual Audit Review folder.
- Failure to upload these documents to the correct subfolder may result in the district or BOCES being assigned a focused audit review as the assumption will be that the district or BOCES did not complete the initial Annual Audit Review requirements.
- Note: documentation associated with focused audit reviews will also be uploaded to the corresponding subfolder found in the “Annual Audit Review” folder.

Comprehensive Audit Reviews

Districts and BOCES that are contacted to participate in a **comprehensive audit review** will be directed to upload support audit documentation to the applicable subfolder found in the district or BOCES main Audit_FAST Syncplicity folder.



Questionnaires

Questionnaires



- All audit questionnaires are fillable word documents.
- If additional space is needed to provide adequate responses, the completer should attach or upload additional pages.
 - Label additional pages with the question number found on the questionnaire.

Pupil Count Questionnaire

Annual Audit Review: Pupil Count Questionnaire (Form AUD-110) 2024-2025 School Year



Information

Beginning with the 2024-2025 school year, and as part of the Annual Audit Review, all Colorado public school districts, the Charter School Institute (CSI), and BOCES (that have their own school or programs) must complete this questionnaire. This questionnaire, along with the documentation listed on the last page, must be submitted to the School Auditing Office via Syncplicity no later than **December 11, 2024**.

When responding to questions contained within this Questionnaire, refer to the following resources:

- [Pupil Count Webpage](https://www.cde.state.co.us/cdefinance/auditunit_pupilcount)
 - o https://www.cde.state.co.us/cdefinance/auditunit_pupilcount
- [2024 Student October Count Audit Resource Guide](https://www.cde.state.co.us/cdefinance/2024_student_october_pupil_count_audit_resource_guide)
 - o https://www.cde.state.co.us/cdefinance/2024_student_october_pupil_count_audit_resource_guide

Please provide as much narrative information as is necessary in the Question sections below; **if more space is needed, you may attach additional pages as part of your submission**. In the questions below, "organization" refers to the school district/CSI/BOCES completing this questionnaire.

Contact Information

Organization Information

| | |
|------|--|
| Code | |
| Name | |

Questionnaire Completer Information

| | |
|---------------|--|
| Name | |
| Position | |
| Email address | |
| Phone Number | |



Annual Audit Review: Pupil Count Questionnaire (Form AUD-110) 2024-2025 School Year



Additional services for the 2024/2025 school year:

| Grade Levels of Students Receiving Services | Provide primarily full or part day services? | New vendor starting in 2024/2025? |
|---|--|-----------------------------------|
| | | |
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Annual Audit Review: Pupil Count Questionnaire (Form AUD-110) 2024-2025 School Year



Staff members in preparation for Student October? If so, provide a brief

organization partners with them to ensure they are compliant with the Pupil Count Audit Resource Guide.

Program, describe how your organization ensures they are compliant with the Pupil Count Audit Resource Guide.

Validating calendar and bell schedule calculations for all programs and

Validating the public school finance funding status codes (i.e. funding status) and its data.



- Contact information
- Describe reporting/compliance processes:
 - Internal trainings for Student October
 - Any supports offered to charter schools & Colorado public online schools and programs
 - Processes for calendar and bell schedule calculations
 - Process for validating funding code
- Describe processes for identifying values for students in the Student Interchange Files:
 - ASCENT
 - Concurrent Enrollment
 - Dropout Recovery
 - Expelled
 - Foreign Exchange
 - ILOP
 - TREP
 - Transition (18 to 21 year old services)

- Identify whether staff at the organization attended School Auditing Office's 24/25 webinar trainings
- Identify and provide basic descriptive information for:
 - Contractual Education providers
 - Non-school Programs
 - Services available to part-time home-school students
- Alternative Instruction Course information
 - Direct link to the organization's posted 'Catalog of Courses Using Alternative Instruction'
 - Describe mechanism for documenting student work-based learning reflections

Initial Document Upload by 12/11/24: Pupil Count

In addition to this completed Pupil Count Questionnaire, the following additional audit documents must also be provided to the School Auditing Office via Syncplicity no later than December 11, 2024.

Organization-Level (district/CSI/BOCES) and School-Level (if applicable) documents:


- District/BOCES Calendar
- Secondary High Schools and Programs
 - Handbooks (if available),
 - Calendars and Bell Schedules (with accompanying **calculations, preferably in Excel format**)
- District-Run Programs
 - Handbooks (if available)
 - Calendars and Bell Schedules (with accompanying **calculations, preferably in Excel format**)
- Home School Enrichment Programs
 - Handbooks (if available)
 - Calendars and Bell Schedules (and accompanying **calculations, preferably in Excel format**)
- District Implementation Plan for Individual Career and Academic Plan (ICAP)
 - *A plan developed and maintained by a local school district that ensures every student and his/her parents or legal guardians have access to and assistance with the development of an ICAP, which has a **scope and sequence** that includes: district and school objectives, intentional district and school responsibilities, grade level appropriate timelines and key dates.*

Student-Level documentation:

- “Confirmation of Part-Time Funding Eligibility” form(s) (if applicable)

At-Risk Count Questionnaire

At-Risk Count Questionnaire (Form AUD-110)
2024-2025 School Year

 **COLORADO**
Department of Education
School Finance and Operations Division

Information

Beginning with the 2024-2025 school year, and as part of the Annual Audit Review, all Colorado public school districts, the Charter School Institute (CSI), and BOCES (that have their own school or programs) must complete this questionnaire. This questionnaire must be submitted to the School Auditing Office via Syncplicity no later than **December 11, 2024**.

When responding to questions contained within this Questionnaire, refer to the following resources:

- [At-Risk Count Webpage](#)
 - https://www.cde.state.co.us/cdefinance/auditunit_atrisk_freeandreduced
- [2024 At-Risk Count Audit Resource Guide](#)
 - https://www.cde.state.co.us/cdefinance/2024_atrisk_audit_resource_guide
- [At-Risk Interchange Webpage](#)
 - https://www.cde.state.co.us/datapipeline/inter_atrisk

Please provide as much narrative information as is necessary in the Question sections below; if more space is needed, you may upload separate documents as part of your submission. In the questions below, "organization" refers to the school district/CSI/BOCES completing this questionnaire.


Contact Information

Organization Information

| | |
|------|--|
| Code | |
| Name | |

Questionnaire Completer Information

| | |
|---------------|--|
| Name | |
| Position | |
| Email address | |
| Phone Number | |

 Mandatory Form & Audit Tool
FORM # AUD-110
DATE REVISIONS: 10/2024
REVISION BY: CDE/CSO


1 | Page

 **COLORADO**
Department of Education
School Finance and Operations Division

3 | Page

 Mandatory Form & Audit Tool
FORM # AUD-110
DATE REVISIONS: 10/2024
REVISION BY: CDE/CSO

At-Risk Count Questionnaire (Form AUD-110)

 **COLORADO**
Department of Education
School Finance and Operations Division

...that its documented eligibility processes are being followed

...provides to its charter schools, online schools and programs, or identifying and reporting students eligible for free or reduced-price

...for charter schools within your organization that belong to a

...if applicable) run the direct certification match process for its or running this process?

...if applicable) run the direct certification match process for non-our organization that do not offer school meals); who is


...audit documentation and confirming free and reduced-price lunch Lunch Program (NSLP) sites?

...Pursuant to SB24-188, this new measure will be implemented starting new at-risk measure, the Colorado Department of Education is required to. This new data includes student-level census block data and, for any student action, the documentation the organization used to confirm the reported lunch student-level census block data?

...district use the Geocode Tool or its own GIS system?

...view and evaluate the completed questionnaire and the student-level data October Count data collection. No later than April 1, 2025, the School additional required audit documentation (organizational, school, Guide—that must be uploaded within 30 calendar days following comprehensive") audit.

...information provided in this questionnaire is true and correct.

 Mandatory Form & Audit Tool
FORM # AUD-110
DATE REVISIONS: 10/2024
REVISION BY: CDE/CSO



- Contact information
- Process and Oversight questions
 - Describe the process to verify that documented eligibility processes are being followed
 - Describe any support or oversight provided to non-participating sites in the organization (e.g., charters, online schools and programs, etc.)
 - Does the organization have processes to run DC lists for Charter schools that belong to a different SFA? Who is responsible?
 - How often does your organization/your SFA run the DC match process for participating sites? For nonparticipating sites? Who is responsible?
 - Who at your organization is responsible for gathering audit documentation and confirming eligibility for students at non-participating sites?



- Documentation
 - Does your organization use Applications, FEDS forms, or Combo forms?
 - Are they collected on paper, electronically, or both?
 - Describe the process for identifying and reporting categorical eligibility
 - Foster
 - Migrant
 - McKinney-Vento (Homeless)
- CEP Sites
 - Who is responsible for tracking CEP status for each participating site?
 - Describe the process for tracking lunch eligibility status for students transferring between sites/schools
- Census Block Data (HB22-1202, SB24-188)
 - Who is responsible for obtaining student-level census block data?
 - When obtaining student-level census block data, did the district/BOCES use the Geocode Tool or its own GIS system?

Initial Document Upload by 12/11/24: At-Risk Count

- There is no required initial audit documentation upload related to the at-risk count.
- As with the other counts, districts and BOCES flagged for focused and comprehensive audit reviews must provide student level at-risk audit documentation.

English Language Learner Count Questionnaire



Annual Audit Review:
English Language Learner Count Questionnaire
(Form AUD-110)
2024-2025 School Year



Information

Beginning with the 2024-2025 school year, and as part of the Annual Audit Review, all Colorado public school districts, the Charter School Institute (CSI), and BOCES (that have their own school or programs) must complete this questionnaire. This questionnaire must be submitted to the School Auditing Office via Syncplicity no later than **December 11, 2024**.

When responding to questions contained within this Questionnaire, refer to the following resources:

- [English Language Learner Count Webpage](https://www.cde.state.co.us/cdefinance/auditunit_ell_count)
 - o https://www.cde.state.co.us/cdefinance/auditunit_ell_count
- [2024 English Language Learner Count Audit Resource Guide](https://www.cde.state.co.us/cdefinance/2024_ell_count_audit_resource_guide)
 - o https://www.cde.state.co.us/cdefinance/2024_ell_count_audit_resource_guide

Please provide as much narrative information as is necessary in the Question sections below; if more space is needed, you may upload separate documents as part of your submission. In the questions below, "organization" refers to the school district/CSI/BOCES completing this questionnaire.

Contact Information

Organization Information

| | |
|------|--|
| Code | |
| Name | |

Questionnaire Completer Information

| | |
|---------------|--|
| Name | |
| Position | |
| Email address | |
| Phone Number | |



Annual Audit Review:
English Language Learner Count Questionnaire
(Form AUD-110)
2024-2025 School Year



Contact Information

Contact for your organization is not the same as the individual who completed this

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Annual Audit Review:
English Language Learner Count Questionnaire
(Form AUD-110)
2024-2025 School Year



Following trainings hosted by the School Auditing Office in preparation for the

| | Attended/Reviewed (Yes/No) |
|-------------|----------------------------|
| Date: 9/17) | <input type="checkbox"/> |

process?

process?

verifying that its documented processes are being followed.



- Contact information
- Identify whether staff at the organization attended School Auditing Office's 24/25 webinar training
- Does the district or BOCES have a documented identification process?
- Does the district or BOCES have a documented redesignation process?
- Describe how your district or BOCES verifies the documented processes are being followed

Initial Document Upload by 12/11/24: ELL Count

In addition to this completed English Language Learner Count Questionnaire, the following additional audit documents must also be provided to the School Auditing Office via Syncplicity no later than December 11, 2024.

Organization's Identification Process

- Documentation describing the district's process for identifying students with an English language proficiency level of NEP or LEP
- Sample scoring rubric with cut scores or other objective criteria (e.g., ratings, levels, or other measurables) that clearly indicates what conditions must be met for a student's language proficiency level to be designated NEP or LEP

Organization's Redesignation Process

- Documentation describing the district's process for redesignating students (with a previously-reported English language proficiency level of NEP or LEP) out of Language Instruction Educational Programs (LIEP).
- Sample scoring rubric with cut scores or other objective criteria (e.g., ratings, levels, or other measurables) that clearly indicates what conditions must be met for a student to be redesignated out of LIEP.

Resources

Located in the yellow box found on the [School Auditing Office Overview](#) website:

Annual Audit Review Resources

Beginning with the 2024 Student October Count data collection, the School Auditing Office is changing its approach to the required compliance audits. Refer to the following documents for more information:

- [School Auditing Office Annual Audit Review Guidance](#) (PDF) **UPDATED 06/26/24!**
 - [Pupil Count Questionnaire \(Form AUD-110\)](#) (DOC) **NEW!**
 - [At-Risk Count Questionnaire \(Form AUD-110\)](#) (DOC) **NEW!**
 - [English Language Learner \(ELL\) Count Questionnaire \(Form AUD-110\)](#) (DOC) **NEW!**
- [Audit District Contact Form](#) (DOC) **NEW!**
- [Synclplicity Instructions](#) (PDF) ([View training recording](#))

For information regarding the compliance audit process for Student October Counts through the 2023-24 school year, refer to the [Audit Process through 2023-24](#) document.

Audit Count Websites and Audit Resource Guides

- Funded Pupil Count
 - [Pupil Count](#) website
 - [2024 Student October Count Audit Resource Guide](#)
- At-Risk Count
 - [At-Risk Count](#) website
 - [2024 At-Risk Count Audit Resource Guide](#)
- English Language Learner (ELL) Count
 - [English Language Learner Count](#) website
 - 2024 English Language Learner Audit Resource Guide (coming August 1st)
 - Will posted to the green box located on the English Language Learner Count website
 - [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 Manager

- Email: mcree_r@cde.state.co.us