MINIMUM FOUNDATION PROGRAM AUDIT

LOUISIANA STATE SUPERINTENDENT OF EDUCATION JOHN WHITE

TABLE OF CONTENTS

PAGE #

INTRODUCTION

In an effort to facilitate the auditing process, the Louisiana Department of Education has established *minimum* requirements for supporting documentation for use by LEA's. The Minimum Foundation Program formula adopted for each school year requires student data to be used for the Base Membership, Special Education, Career and Technical Education and At-Risk weights. Therefore, minimum documentation requirements have been furnished for these parts of the audit process.

District personnel should make every effort to supply the required documents in a timely manner. Any documentation provided by individual schools to the central office should be reviewed for completeness by central office personnel *prior to* the audit. If an individual school does not furnish the required documents, the central office should follow up to secure the documentation so it can be ready for review by the auditors.

If a district does not have all the required documentation on the day of the audit, the school district will be given a *__limited__* amount of time in which to secure the needed documentation. If a document cannot be provided, any substitution will be examined on an individual basis and final determination of acceptance, as sufficient documentation will be made by the Audit staff. If documentation needs to be sent to our office because the review is being performed in the DOE office or if additional documentation is needed for field audits, electronic transfers are always acceptable.

Occasionally, districts will be asked to provide additional documentation (i.e. doctors' excuses, grades, etc.) if the inclusion of a certain student in the funded membership remains questionable after review of all required documentation. This procedure will give the district a final opportunity to provide evidence that this student should be included in the funded membership.

Student records used as supporting documentation for any and all students in question should be retained by the school for a minimum of *three years*.

DOCUMENTATION REQUIREMENTS
FOR
STUDENT DATA

District personnel should maintain documentation necessary to verify that students included in the Student Membership Count taken from the Student Information System (SIS) were actually enrolled and attending school on the funding date being audited. The following items are considered as the **minimum supporting documentation required** for all students in question:

1. **School enrollment/registration document signed and dated by the parent or guardian.** A computer printout listing the date of enrollment may be acceptable if it has been determined that the computer system is reliable. Experience from past audits has shown that computer data do not always agree with source documents used to input the data. For example, some school district computer records show that all students are enrolled on the first day of school whether or not each student was actually enrolled on that day.

   For students who enter after the first day of class, the entry date should be the first day they receive full day attendance credit at the site. *A full day of attendance credit is awarded when the student is present more than 50% of the instructional day. This definition is found in Bulletin 741 for School Administrators.*

2. **A copy of the student's social security card or documentation of the State-assigned identification number. Every effort should be made to provide legible copies of social security cards when the social security number is used as the state ID number.**

3. **Student's daily school attendance record showing attendance for the period of days as requested by the Department of Education's Education Finance audit staff. Audit documentation can be either roll books or computer documentation; whichever is the official means of reporting attendance in your LEA.** If attendance is recorded on the computer system, the data indicating the actual dates the student was present and/or absent must be available. Totals only of days present or absent are ***unacceptable***. **The District/School should have a written procedure for computer attendance that includes steps to safeguard data and steps followed when a teacher is absent. The procedure should be available to the auditor prior to the start of the audit. (See "Guidelines for Maintaining Student Attendance Data," found on page 9 of this document.)**

Additional supporting documentation may be required for students who have numerous or consecutive absences around the funding date. If a student absence is unexplained or unexcused, and if said absences have been reported to the Child Welfare and Attendance Supervisor, the district's documented Child Welfare and Attendance Plan will be reviewed for compliance. A copy of the referral made to the Child Welfare and Attendance Supervisor should be available for review by the auditors.

Additional supporting documentation will also be required for students who have no absences noted on or before the funding date, when the school personnel records only the days absent. This audit evidence is called "negative assurance" and cannot stand on its own to prove attendance at a school as of the funding date.

For students enrolled in homebound instruction, the district must provide homebound documentation as of the funding date. Acceptable homebound information includes an official doctor's authorization and homebound roll book attendance or logs from the first day of homebound services through the dates requested by the MFP audit staff. Attendance records or logs maintained by the special education teacher/therapist on computer are acceptable if it includes all required information.

<u>**Additional Documentation that may be Requested**</u>:

1. **Records to be maintained for Students Gained or Lost:**

   a. **In the case of a student who has been gained by the local school district, a dated student-record request from the gaining school to the previous school should be provided.** All schools should send dated record requests to the previous school and maintain a copy of the dated request and the dated reply in the school office. **The gain date should be <u>the first day the student attends school</u>, not necessarily the day the record request is completed or the day the student registers to attend school.**

   b. **A withdrawal form signed and dated by the parent, guardian, or appropriate school personnel for a student who has been lost.** Withdrawal forms for all students who have exited the school system should be completed and maintained in the school office or computer file. The exit date should be the first instructional day the student is not present.

4

If the student leaves during the day you would exit them on that day only if they are present for 50% or less of that instructional day. *This definition is from Bulletin 741 for School Administrators.*

2. **Grades**
3. **Progress Report**
4. **Letter to Parents for excessive absences**
5. **Doctor's Excuse for absences**

DOCUMENTATION REQUIREMENTS
FOR
SPECIAL EDUCATION

District personnel should maintain documentation necessary to verify that a student was receiving Special Education services as of the funding date. Documentation for a Special Education Student should include, but not be limited to, the following:

Required for Review:

1. **Evidence that a student is receiving one or more of the Special Education services prescribed on the IEP or IFSP between the period of one month prior to the funding date to one month after the funding date (i.e., resource/study skills class attendance records, speech and APE service logs, gifted/talented class attendance and attendance records kept by special education inclusion teachers). Regular classroom attendance records are not proof of special education services being provided.**

    If the Special Education teacher/therapist maintains attendance records/logs on computer, this is acceptable. The computer records must include the type of service being provided, the name of the provider and the dates the teacher/therapist met with the student.

2. **List of person(s) who are providing Special Education services**

Available for Possible Review:

3. **Current evaluation in accordance with *Bulletin 1508* in effect as of funding date of the school year being audited.**

4. **Individualized Education Program (IEP), or Individualized Family Service Plan (IFSP) that are in effect as of the funding date.**

    NOTE: Evaluations and IEPs are reviewed on the SER Database. Should all information needed not be available on SER, the documentation may be requested from the District/School.

DOCUMENTATION REQUIREMENTS
FOR
AT-RISK STUDENTS

School districts are required to maintain supporting documentation for all students included in the *At-Risk Student Count* taken from the Student Information System (SIS). Documentation should include, but is not limited to, the following:

<u>**Required for Review:**</u>

1. **Approved free or reduced price lunch application – Applications can be reviewed on the schools computer system. Applications should be signed and dated.**
2. **Documentation for English Language Learner students not included in the At-Risk Count based on income eligibility guidelines.**
3. **Direct Certification list.**

<u>**Available for Possible Review:**</u>

4. **Evidence of approval or denial of application (i.e., letter to applicant)**
5. **Master file printout as of the funding date.**

DOCUMENTATION REQUIREMENTS
FOR
CAREER AND TECHNICAL EDUCATION UNITS

School districts are required to maintain supporting documentation for all students included in the Career and Technical Education unit count taken from **prior year LEAD's data**. The funding for Career and Technical Education Units is based on the number of combined fall and spring units enrolled in secondary education courses in the school year preceding the February count date. Documentation should include, but not be limited to, the following:

1. **Attendance records for the entire prior school year for all Career and Technical Education Teachers. This will accommodate schools that are on the block scheduling system and will ensure that all students are appropriately funded. (Refer to "Guidelines for Maintaining Student Attendance Data," found on page 9 of this document.)**

NOTE: Career and Technical Education unit sample is a random selection of classes. Attendance must be provided for each student in each class selected for review.

GUIDELINES FOR MAINTAINING STUDENT ATTENDANCE DATA

Purpose: Attendance data maintained in a teacher's roll book or the computer records should provide evidence of a student's enrollment and attendance at school as of the funding date.

1. The following items should be **clearly** recorded in the attendance records:

   a. The name of the teacher.
   b. The class subject, grade level, and period in which the class is taught.
   c. The school year for which the attendance records apply.
   d. The month and date for each school day.
   e. Each student's first **and** last name. **Please use students' names as they are reported to the Student Information System (SIS).** If a student goes by a nickname, this name can be inserted in the records in parenthesis.

2. The first day on which each student attends class should be clearly indicated with an *E*.

3. On each school day, the absence or presence of each student should be clearly indicated. It is suggested that the following symbols be used to record attendance: *A* = absent; *P* = present; *T* = tardy. **Any** symbol used should be clearly described in a legend recorded in the roll book or computer record.

4. The day on which a student is dropped from class enrollment should be clearly indicated with a *D*. If this student was present during the same day in which the drop occurred attendance should also be recorded.

5. The transfer of a student to another class should be clearly indicated. The symbol used to indicate a transfer student should be **different** from the symbol used for a student who has been dropped.

6. Students who have transferred or dropped from class should **never** be deleted (i.e. "whited out" or "lined out") from the roll book or computer records.

7. For any students listed on the class roster but who have **never** attended class, an explanation of the status of this student (i.e. "Transferred" or "No Show") should be provided.

8. Holidays or any days students are not required to attend school should be clearly indicated. In addition, if for any reason attendance is not taken in a

class period, an explanation should be recorded (i.e. school assembly).

9. When a grade is recorded, the grade should be recorded on the date the grade was earned. (i.e. Record a test grade on the date on which the test was given, not on the date on which it was graded.)

10. Any temporary class rosters should be maintained.

11. Roll books and computer attendance should be maintained in a central location at the school site and should be accessible for a period of three years.

12. The preferred computer attendance must provide daily entries for present/tardy/absent for each student.

13. Additional documentation may be requested if the auditor finds the attendance records inconclusive.

14. A written procedure for computer attendance should include the internal controls in place to provide assurance that data is accurate.

UNACCEPTABLE DOCUMENTATION
FOR ATTENDANCE RECORDS

1. **Report Cards**. Report cards do not provide detailed attendance information to denote whether a student was in attendance on a particular day, however, on occasion, the audit staff may request report cards as a supplement to other documentation provided for a given student.

2. **Computer generated student data/transmittal sheets.** Auditors have seen numerous examples of computer student data sheets that did not agree with better evidence, such as hand written enrollment documents. In many cases, an enrollment document may have an entry date of two, three, or four weeks after the start of school while the computer record may indicate an entry date of the first day of school.

3. **Immunization cards**. These cards provide no information relevant to student membership audits.

4. **Birth certificates.** Though generally not required, the birth certificate can be helpful in identifying students who are twins or students with the same or similar names. Birth certificates do not provide enrollment or attendance information.

5. **Information/emergency card**. The card provides only an update of emergency information; it does not provide attendance information.

6. **Student schedules/scheduling card.** The card provides class periods assigned; it does not provide attendance information. **However as these schedules include the names of teachers and classes they are often used by the audit staff to help determine the most likely source of attendance information for students. This information is generally obtained from the school's computer system if needed.**