

1. Sample Selection and Test Procedures

For School Districts - On Roll - Full/Shared Including Home Instruction -- At a minimum, at least one register from each enrollment category must be tested to verify that the number of students enrolled on October 15, 2012 agrees with the associated number reflected on the district's workpapers and on the ASSA. All Home Instruction students must be entered by name in the school register with attendance code "7." These students are included in the on-roll count rather than as a separate category on the ASSA. On Roll counts must also include 3-year-old and 4-year-old preschool students (not preschool disabled) from district school registers in the appropriate ASSA lines. If, after reviewing one register per category, the total sample size is less than that reflected on the table for the total population, additional registers must be tested until the appropriate sample size is achieved.

For Charter Schools - Testing should include samples from each of the enrollment count dates, i.e. October 15 and the last day of school. The sample selected for the enrollment submission will result in testing all the specifics to the student selected in that sample. The two enrollment submissions are based on actual enrollment into the charter school; therefore, the audit of both counts sampled will be verification of the number of days enrolled and agreement to the school register.

The auditor must audit 100% of the records over the two enrollment counts utilizing a "sampling without replacement" method. This means that once a student record is randomly selected for testing, that record is excluded from the sample pool for the subsequent counts. Utilizing this "non-replacement" method ensures that the auditor examines 100% of the student records. For example, if total charter school enrollment is 500 students, the October 15 sample is 250 out of the 500 records. The last day of school count sample is the remaining 250 students. The auditor should pay particular attention to students that have either enrolled into or transferred out of the charter school during the school year to ensure that they are included in the testing and that the enrolled days are accurate.

Note: Since student enrollment is the source data for charter school funding, auditors are advised to be diligent in verifying the accuracy of the information. Any discrepancies are to be documented and reconciled. Enrollment Count Submission

NOTE: Special Education Tiers Are Not Applicable; Grade Level Tables

Auditor's Notes - Prior to October 15, 2008 educationally disabled students were reported by tiers. Subsequent to October 15, 2008, they are reported by grade groupings – elementary, middle school, or high school. The IEP should be reviewed to determine that the student has been classified as special education, but subsequent to October 15, 2008 auditors no longer need to review for classification in tiers. Auditors are to ensure that special education students are not counted twice as both graded and special education students.

In respect of the confidentiality provision involving a student's IEP, we recommend that the auditor not make photocopies of IEP's chosen as part of the test sample. The auditor may suggest that a representative of the district/charter school be present to ensure compliance with the aforementioned provision. Additionally, the district/charter school may require the auditor to sign the pupil access record to document the disclosure of this information.