

residential program, the auditor must: 1. Verify that the IEP requires the private placement 2. Verify that the student record in the Charter School Enrollment System is coded as “Attending a Private School” and that the related Average Daily Enrollment (ADE) is zero. The costs for educating these students are borne by the school district of residence.

Auditor’s Note – In respect of the confidentiality provision involving a student’s IEP, we recommend that the auditor not make photocopies of IEPs. 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.

## **School Districts and Charter Schools:**

### **3. Low-Income Enrollment on Roll – Full Time and Shared Time**

Obtain the low-income workpapers (by school, by grade) prepared by the district/charter school and reconcile total low-income eligible students listed to the low-income eligible students reported on the ASSA/Charter School Enrollment System (“CHE”). For school districts, based on the total low-income eligible students listed on the workpapers the auditor should use the table to determine an appropriate sample size. To provide adequate coverage of the low-income eligibility concentrations the sample must include pupils from all schools tested for on roll. Note that the number of current school year free and reduced price applications on file as of October 1, 2012 should have been used by the school district to determine the number of applications to verify. The carryover applications were not to be included in the determination of the verification pool. Refer to the September 4, 2012 Eligibility Memo at the link below [MemoEligibilityCarryover090412.pdf](#) For charter schools, the auditor will audit 100% of free or reduced price applications included in the two annual enrollment counts utilizing a “sampling without replacement” method. This means that once a student record is selected for testing, that record is excluded from the sample pool for the auditor’s testing of the subsequent count.

Low-income eligible students are resident and nonresident students eligible for free or reduced price meals or free milk, and are part of the districts’/charter school’s enrollment. Beginning with school year 2012-13, the cutoff date for eligibility carryover applications for classification as low-income has been moved from October 1 to the “thirtieth operating day of the school year.” As explained in the September 4, 2012 Eligibility Carryover Memo, “operating days” are established by each school district/charter school calendar and are defined as days in which the school is open to students, even if no food service is provided on some of those days. Students eligible for free or reduced price meals or free milk are those students on-roll at the last school day prior to October 16 (October 15, 2012) who have been determined to be eligible as evidenced by a carryover application or a current year application under the National School Lunch Act and the Child Nutrition Act as of the thirtieth operating day of each school year beginning the first day in which school is open to students. Carryover eligibility is effective only through to the earliest date derived when comparing the district/charter school thirtieth operating day of the 2012-13 school year to the date that a student’s current year eligibility determination is made. Below is the link to the September 4, 2012 Eligibility Memo [MemoEligibilityCarryover090412.pdf](#)

For students enrolled in a charter school, the district and charter school should have the documentation on file for free or reduced lunch information. The paperwork should be filed in the charter school and the district. **It is the responsibility of the charter school to provide the district with the necessary documentation for purposes of state aid and submission of ASSA to the state.**

For the sample selected, verify that there are valid "Applications for Free and Reduced Price Meals and Free Milk" on file to support the number of pupils reported. A valid application is one that contains all