***Objective****: To aid with the performance and documentation of the review and testing procedures completed, and the results and conclusions determined, for these specific areas of state compliance.*

**District or Charter School Name:**

**Auditor Completing Form:**

**Date Completed:**

| **Compliance**  **Areas** | **Suggested Audit Procedures** | **Applicable**  **Y/N/NA** | Audit  **Doc Ref** | **Results/Conclusion/Comments** |
| --- | --- | --- | --- | --- |
| **School Attendance Data** | Obtain ISEE upload file *StudentDailyAttendance.csv* and perform the following procedures:   1. Review school attendance policies, processes, and procedures for taking student attendance. Does the school follow its own policies, processes, and procedures as well as State guidelines and State Board Rules and Regulations? |  |  |  |
| 1. Test a sample of submitted attendance against source attendance. The submitted attendance details can be found in the ISEE upload file *StudentDailyAttendance.csv*, while the source attendance details can be accessed via the Student Information System. Specifically, select a sample of attendance (by student ID / date) from the *StudentDailyAttendance.csv* file, have the school locate source attendance detail for this selection (i.e. screen shots, etc.), and review the source attendance detail to ensure it generates the appropriate attendance units as shown on *StudentDailyAttendance.csv* file for the selected student ID(s) / date(s). |  |  |  |
| **School**  **Staffing**  **Data** | Obtain ISEE reports *Instructional FTE And Salary Including Summer School, Pupil Services FTE And Salary Including Summer School, Employment Placement Schedule including Summer School* and perform the following procedures:   1. Test a sample of staff to ensure supporting documentation for staff (i.e. education, work history, credentialing, and when applicable, Form 10, out-of-state performance reviews, etc.) exists and matches what is reported in ISEE reports. Specifically, select a sample of staff from the *Instructional FTE And Salary Including Summer School* file, have the school locate supporting documentation detail from staff file showing education, work history, credentialing, and when applicable, Form 10, out-of-state performance reviews, etc., and review the supporting documentation to ensure it exists and matches what is reported in ISEE reports. |  |  |  |
| **Student Transportation Data** | Obtain relevant student transportation financial account details (i.e. general ledger), the most recently submitted Student Transportation Claim Reimbursement report, and School Bus Depreciation Schedule for the current fiscal year, and perform the following procedures:   1. Review general ledger data for student transportation expenditures for accuracy and consistency of reimbursable costs and reasonableness. |  |  |  |
| 1. Review the most recently submitted Student Transportation Claim Reimbursement report for accuracy, consistency, and reasonableness. |  |  |  |
| 1. Review School Bus Depreciation Schedule for the current fiscal year (or prior year Student Transportation Claim Reimbursement report) to ensure bus depreciation funds are transferred to Fund 424-Bus Depreciation. |  |  |  |
| **Maintenance of Effort (MOE)**  *(Recommended)* | For schools with a special education / IDEA Part B program, obtain current year IDEA Part B Application 🡪 State and Local Maintenance of Effort Worksheet and Assurance Form, review current year special education / MOE / Medicaid expenditures, and perform the following procedures:   1. Review current year special education / MOE / Medicaid expenditures in the general ledger for reasonableness. |  |  |  |
| 1. Review MOE compliance with requirements as shown in table below. |  |  |  |
| **MOE Requirement:** Schools subject to this requirement must spend the same amount or more (unless an allowable exception is made) in state or local dollars in their general fund ensuring that none of these expenditures include Medicaid reimbursed expenditures.  **Test:** | | | | |