Governor's Office of Student Achievement

Enrollment Verification Audit
Updated October 1, 2019

Process Overview

The Georgia Department of Education (GaDOE) collects enrollment data from all Georgia local education agencies (LEAs) through four main collections: October Full-Time Equivalent (FTE), March FTE, Student Record (Student Record), and Student Class (Student Class). FTE enrollment counts measure how many students are enrolled on the specific count date and are used to determine state education funding allocations. Student Record and Student Class include enrollment information for all students enrolled in a school throughout the year (July 1 to June 30). Therefore, all students included in an FTE count should also be included in Student Record and Student Class.

When students appear in an FTE count but do not appear in the Student Record and Student Class counts, GaDOE's data collection system flags the error and notifies the LEA. LEAs are required to enter a comment explaining a reason for errors that they cannot correct in the Student Record and Student Class applications. The Enrollment Verification Audit seeks to gather additional information and documentation (when required) to explain these discrepancies. More specifically, the audit has the following goals:

- Verify accuracy of data that school systems report to GaDOE;
- Ensure school systems follow GaDOE requirements for data training, reporting, and storage;
- Guard against improper data reporting practices and/or potential fraud; and,
- Provide additional support to school systems and schools in refining and improving data reporting and storage practices.

The Enrollment Verification Audit focuses on schools with discrepancies between FTE and Student Record or between FTE and Student Class in the following areas that impact funding: student enrollment, special education student enrollment, gifted student enrollment, dual enrollment, Early Intervention Program (EIP) enrollment, and remedial education.

The audit has three phases, as outlined in the remainder of this document:

Phase 1: Data Review and School Determination
Phase 2: Notification, Inquiry, Review, and Response
Phase 3: Investigation and Closeout

Phase 1: Data Review and School Determination

GaDOE provides FTE/Student Record/Student Class Error Code Reports for GOSA to identify schools for further inquiry. Refer to the appendix for a full list and description of audited error codes.

The audited error codes flag discrepancies in total enrollment, students eligible for special education services, gifted services, dual enrollment, Early Intervention Program (EIP), and remedial education services. These data are used to determine state education funding through the Quality Basic Education (QBE) formula.

GOSA identifies schools for the Enrollment Verification Audit based on an analysis of error codes from the school year in question. GOSA selects a school for audit if they meet one or both of the following criteria:

- The total number of errors is more than two standard deviations above the mean of total errors for all schools, *OR*
- The maximum number of errors for a single code is more than two standard deviations above the mean for the maximum number of single errors at each school.

GOSA may exempt schools from the Enrollment Verification Audit based on the following exemption criteria:

- The school has successfully completed the Enrollment Verification Audit with acceptable documentation;
- The school provides compelling reason(s) with sufficient evidence for why it would expect to have a particular error(s), as determined by GOSA staff and GaDOE Data Collections; and,
- The school is not otherwise flagged for the audit under a different error code after accounting for the exempted code(s) during the flagging process (e.g., if a school is exempt from code E0571 but is flagged for another non-exempt code, the school will still be audited).

Phase 2: Notification, Inquiry, Review, and Response

GOSA notifies superintendents of the Enrollment Verification Audit via email. The superintendent will designate a staff member, usually the LEA data coordinator, to complete the audit. GOSA will send the designated staff member the Georgia Testing Identification (GTID) numbers for a random sample of students affected by the audited error codes via GOSA's secure file transfer protocol (FTP) site.[1]

The staff member will have three weeks to submit the Enrollment Verification Audit Worksheet for each audited school. The Enrollment Verification Audit Worksheet requests explanations for why each error occurred and was not able to be corrected, and additional documentation as needed.

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[1] GOSA will request explanations for 15% of unique students affected by the flagged error codes, with no fewer than five and no more than 20 students selected. GOSA will use Stata's 'sample' command to randomly select students, ensuring representation across each flagged error code.

GOSA will review the information and respond by email to the superintendent and designated audit contact within forty days of the deadline date for the receipt of the LEA Enrollment Verification Audit Worksheet submission.

Phase 3: Investigation and Closeout

Based on the findings of the audit, GOSA will close the Enrollment Verification Audit for each school as follows:

- If GOSA has no further concerns and agrees with the LEA's explanation and corrective action put in place (if required), GOSA will close the audit.
- If the audit requires further inquiry, GOSA will request additional documents or conduct an on-site audit. The audit remains open until an investigation satisfies GOSA's concern.
  - If an investigation satisfies GOSA's concerns, GOSA will deliver an amended report to all appropriate personnel and consider the matter closed.
  - If the investigation does not satisfy GOSA's concerns, GOSA will refer the matter to the Georgia Professional Standards Commission, the Inspector General, and/or any other agency deemed appropriate for further action.

The Enrollment Verification Audit report will include the audit background and objectives, authority for conducting the audit, methodology, findings, conclusions, and recommendations.

Per SBOE Rule 160-7-1-.01, GOSA will send the portion of the report relevant to the superintendent and designated audit contact for an opportunity to comment on the draft. GOSA may include, but is not required to include, comments in the final report. After the 30-day comment window closes, GOSA will publish and deliver the final Enrollment Verification Audit report to appropriate LEA and state personnel, including:

- Designated GaDOE Data Collections, Accountability, and Finance personnel;
- Georgia State Board of Education;
- LEA superintendent of audit school, school's principal, and local school council; and
- Any other personnel deemed appropriate by GOSA's Executive Director.

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Appendix: Audited Error Codes

Student Record Errors

E0571   All students reported as active in FTE-1 or FTE-3 must be reported in the Student Record Data Collection. *Student records should exist for all students counted in FTE-1 or FTE-3. Student records serve to validate a student's active status for funding purposes.*

E874   Student is reported as an active special education student in FTE but not reported with a PRIMARY AREA in Student Record. *Any student listed as active in special education must have a primary area of concern in Student Record. A primary area helps to determine FTE weight and funding for each special education student. Student records serve to validate a student's active status for funding purposes.*

E262   A REMEDIAL EDUCATION SUBJECT CODE must be reported for all students with an FTE PROGRAM CODE of 'J' (Remedial Education). *To determine FTE weight, a subject code must be provided to determine the level of services provided to a student. Student records serve to validate a student's active status for funding purposes.*

E563   Schools must report Special Education students if they reported Special Education students in FTE-1. *Any student reported as Special Education in FTE-1 should also be reported as Special Education in Student Record.*

E327   An EIP SUBJECT CODE must be reported for all students with an FTE PROGRAM CODE of 'E', 'F', or 'G' (Kindergarten, Primary Grades, and 4th-5th Grades). *To determine FTE weight, a subject code must be provided to determine the level of services provided to a student. Student records serve to validate a student's active status for funding purposes.*

Student Class Errors

E6022   GTID was reported in FTE. This student must have course records reported in Student Class. *Any student listed in an FTE count must also have courses listed in Student Class.*

E6044   One or more PROGRAM CODES = '6' (Move on When Ready – General Education) or '7' (Move on When Ready – Vocational Lab) was reported for this student in FTE, at least one MOWR (Move on When Ready/Dual Enrollment) COURSE NUMBER should be reported for this student in Student Class. *All program codes '6' or '7' in FTE must have a MOWR course number reported in Student Class.*

E6071   Student was reported with PROGRAM CODE = 'J' (Remedial Education) in FTE, at least one Remedial (xx.1) COURSE NUMBER should be reported for this student in Student Class. *The 'J' program code from FTE must have a remedial course number reported in Student Class.*

E6072   Student was reported with a PROGRAM CODE = 'I' (Gifted Education) in FTE, at least one gifted COURSE NUMBER must be reported with GIFTED DELIVERY MODEL. *Any student listed as receiving gifted services must have at least one gifted course record listed in FTE and Student Class.*