

# Enrollment Verification Process Overview

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*August 29, 2017*

Prepared by:



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## Overview

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The Governor's Office of Student Achievement (GOSA) conducts academic audits to maximize the integrity of student achievement data and to ensure the LEAs implement Georgia Department of Education (GaDOE) assessment and data reporting policies and procedures with fidelity, so that achievement data can be utilized in making critical decisions and reporting of student outcomes.

Through an enrollment verification data audit, GOSA reviews school reporting data and other school records reported to the State through the FTE and Student Record (SR) collections to confirm accuracy of those data and to ensure that systems and schools throughout Georgia are funded in line with their actual enrollment. The Governor's Office of Student Achievement is charged with inspecting academic records of schools to ensure that education institutions are faithful to performance accountability and reporting requirements, in cooperation with GaDOE, pursuant its duties as set forth in O.C.G.A § 20-14-26 and § 20-14-35.

*To audit and inspect or cause to be audited or inspected for the purpose of verification, research, analysis, reporting, or for other purposes related to the performance of its powers and duties as provided in this article and for the purposes of auditing pre-kindergarten, elementary, middle grades, and secondary education, postsecondary education, and education work force programs and schools, local school systems, institutes, colleges, universities, regional education service agencies, and other public education programs and entities as defined by the council.*

The GaDOE collects enrollment data from all Georgia local education agencies through three main collections: October FTE, March FTE, and Student Record (June). FTE enrollment counts measure how many students are enrolled on the count date and is used to determine state education funding allocations. Student Record includes enrollment information for all students enrolled in a school throughout the current year (July 1 to June 30). Therefore, all students included in an FTE count should also be included in Student Record. When students appear in an FTE count but do not appear in the SR count, the GaDOE data collection system flags the error and notifies the LEA. LEAs are required to enter a comment explaining a reason for errors that are not able to be corrected in the Student Record application. As such, this enrollment verification audit seeks to gain additional information and documentation (where required) to explain these discrepancies. More specifically, the audit has the following goals:

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

## *Enrollment Verification Audit Process Overview*

Currently, the audit focuses on schools with discrepancies in student enrollment, special education student enrollment, early intervention program (EIP) and remedial education program (REP) enrollment between the FTE and SR enrollment counts. The audit process is conducted in the following three phases, as outlined in the remainder of this document:

Phase 1: Data Review and School Determination

Phase 2: Enrollment Verification Inquiry and Review

Phase 3: Audit Report, Communication, and Closeout

## Phase 1: Data Review and School Determination

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- GaDOE provides FTE/SR Error Code Reports for GOSA review to identify schools that will be subject to an Enrollment Verification Inquiry.
- Schools are chosen based upon number of total errors and students affected by four specific error codes (E057, E874, E262, E327).
  - E057: 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 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 their 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'. *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.*
  - E327: An EIP SUBJECT CODE must be reported for all students with an FTE PROGRAM CODE of 'E', 'F', or 'G'. (Kindergarten, Primary Grades, 4th and 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.*
  - E2537: GIFTED SERVICE = '1', at least one course record must report a GIFTED DELIVERY MODEL. *Any student listed as receiving gifted services must have at least one gifted course record listed in FTE and student record.*
  - E2537: GIFTED SERVICE = '1', at least one course record must report a GIFTED DELIVERY MODEL. *Any student listed as receiving gifted services must have at least one gifted course record listed in FTE and student record.*
  - E3025: GIFTED SERVICE CODE must equal '1' if gifted segments reported in FTE 1 or FTE 3. *Any student reported as receiving gifted services in FTE 1 or FTE 3 is required to have that participation recorded in student record.*
- The codes above flag discrepancies in total enrollment, students eligible for special education services, early intervention program (EIP), and students eligible for remedial education services (REP).
- Schools are identified for enrollment verification inquiries based on an analysis of the previous two years' error codes. Schools are selected if they meet one of the following criteria for an error code:<sup>1</sup>
  - More than 25 students were affected in prior year
  - Or more than 10 students were affected in both of the prior two years.

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<sup>1</sup> Criteria may be adjusted in future years as deemed appropriate.

## Phase 2: Enrollment Verification Inquiry Report, Review, and Response

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Once Phase 1 is complete, GOSA will take the following steps to conduct its inquiry:

- Notify Superintendent and District Data Coordinator(s) of enrollment verification inquiry via email. (See appendix I for email template.)
  - LEAs are given three weeks to submit answers via GOSA's online platform. (See appendix II for inquiry form questions.)
  - LEAs are required to submit any and all policies and procedures pertaining to FTE and SR data collection and reporting.
- GOSA will review the information and respond by email to the superintendent and LEA data coordinator within thirty days from the receipt of LEA inquiry form. (See Appendix III for response template.)

### ***Phase 2.5: Documents/Records Request or On-site Audit***

*(If the information provided in the inquiry satisfies the State's concern, then skip this phase, and move to Phase 3 Closeout.)*

If the information provided by the LEA in the Enrollment Verification Inquiry Report does not satisfy the State's concerns, then GOSA reserves the right to take one of the following steps:

- Request relevant documents or records of students involved
- Conduct an on-site audit that includes records review and interviews

If an audit is conducted, GOSA will follow the following protocol:

- Notify Superintendent and LEA Data Coordinator(s) of the onsite audit with a minimum of one day's notice. (See appendix IV for email template)
  - Audit will be conducted over one day.
    - LEA Data Coordinator interview that covers the following:
      1. Reason for visit,
      2. Training received from the state,
      3. Job duties as they relate to FTE/SR,
      4. Specific issues/problems that may have arisen for the year(s) in question, and
      5. Discuss audit school.
        - Who is the data coordinator at the identified school?
        - How was this person trained?
        - Do you have anything to share about the school and/or data person?
        - Request paperwork/records (student records, training documents, etc.) for affected students (GOSA will provide list of GTIDs).
    - Conversation with school principal on the following topics:
      1. Reason for being there,
      2. Data collection and submission protocol,
      3. Knowledge of prior year FTE and SR data collection,
      4. Location to set up for further interviews and record review, and
      5. Ask to speak with school's Data Coordinator
    - School Data Coordinator interview that covers the following:
      1. Reason for visit,
      2. Training received from District Data Coordinator,

### *Enrollment Verification Audit Process Overview*

3. Job duties that relate to FTE/SR,
  4. Specific issues/problems that may have arisen for the year(s) in question,
  5. Reason for the high number of errors for the specific code in question,
  6. Whether anyone else involved in data reporting should be interviewed, and
  7. Request any additional pertinent paperwork (training documents, district and/or state documents that pertain to FTE/SR, etc.).
- Return to GOSA office.
    - Analyze student records to verify accuracy of error codes initially reported to GaDOE. Make note of any discrepancies discovered during analysis.

## Phase 3: Audit Report, Communication, and Closeout

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- Audit report will include the following elements:
  - Background for audit,
  - Authority to conduct audit,
  - Audit objective and methodology,
  - Audit findings, and
  - Audit conclusion and recommendations.
- Audit report template can be found in the *Appendix V*.
- Report will be delivered to appropriate LEA and state personnel.
  - GOSA executive staff
  - Designated GaDOE Data Collections, Accountability, and Finance personnel
  - LEA superintendent of audit school, school's principal, and local school council.
  - Any other personnel deemed appropriate by GOSA Executive Director.
- Enrollment Verification Closeout.
  - If the State's concerns are satisfied after the process above, this matter will be considered closed.
  - If an investigation is recommended in the on-site audit report and requested by GOSA's Executive Director, then the audit will remain open until such a time as an investigation can be conducted to satisfy the State's concern.
    - If an investigation satisfies the State's concerns, then an amended report will be delivered to all appropriate personnel and the matter will be considered closed.
    - For schools that have not been cleared, GOSA will refer the matter to the Georgia Professional Standards Commission and/or the Inspector General for further action.



## Appendix I: Sample First Contact Inquiry Email

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Dear Superintendent <<Name>>,

The Governor's Office of Student Achievement (GOSA) conducts data inquiries and audits to maximize the accuracy of data that local education agencies (LEAs) report to the Georgia Department of Education (GaDOE), pursuant to its statutory charge in O.C.G.A § 20-14-26 and § 20-14-35. Accurate and consistent data are critical for state-level accountability and funding determinations.

Our agency has flagged schools of concern through an analysis of discrepancies between student counts reported in the FTE and Student Record collections for the previous two years. Errors in FTE enrollment reporting result in inaccurate funding allotments through the Quality Basic Education funding formula.

The following schools in your LEA were identified as schools of concern:

<<*Insert School Name*>>

Error Code E057

80 errors reported

<<*Insert Error Code and Description of Error*>>

As a first step in responding to our inquiry, the LEA Data Coordinator should fill out the ten-question form below to explain data collection and verification processes as well as provide a rationale for discrepancies in data reported (link below).

[Enrollment Verification Inquiry Form](#)

Forms must be submitted by <<Insert Date>> at 5:00 PM. Once received, GOSA will review this information in conjunction with relevant state-level student data to determine whether the inquiry can be closed or if further information is required. If further inquiry is necessary, it may include a document/records request or an on-site audit. GOSA will notify the LEA superintendent and data coordinator by email of closure or next steps within 30 days of the deadline. The attached Enrollment Verification Audit Overview and Procedures Document provides more details on the process that will be followed for this audit.

If you should have any questions or require clarification, please contact:

Dave Greenstein  
Academic Auditor  
404-844-8534  
[dgreenstein@georgia.gov](mailto:dgreenstein@georgia.gov)

The Governor's Office of Student Achievement would like to thank you and your personnel in advance for your cooperation in this matter.

Sincerely,

Martha Ann Todd  
Executive Director

## Appendix II: School Enrollment Verification Inquiry Form

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### School Enrollment Verification Inquiry Form

*(Please fill out a separate form for each school)*

The Governor's Office of Student Achievement has identified schools of concern through analysis of error codes that flagged differences between the number of students that local education agencies (LEAs) reported in the FTE and Student Record Georgia Department of Education collections. Errors in FTE enrollment reporting result in inaccurate funding allotments through the Quality Basic Education funding formula. This form provides LEAs with schools of concern an opportunity to explain data collection and verification processes as well as provide a rationale for discrepancies in data reported. It should be filled out and submitted by the LEA data coordinator.

**Forms must be submitted by <<Insert Date>> at 5:00 PM. Please fill out a separate form for each identified school. All answers must be entered in one session, so it is recommended that the data coordinator gather answers to all questions prior to entering information into the form.**

Once received, GOSA will review it in conjunction with relevant state-level student data to determine whether the inquiry can be closed or if further information is required, which may include a document/records request or an on-site audit. GOSA will notify the LEA superintendent and data coordinator by email of closure or next steps within 30 days of form submission.

*Form responses are confidential. Only GOSA Academic Auditing and GaDOE Data Collections staff are able to view submissions. Please do not share any personally identifiable student information in your answers.*

**LEA Number:**

**LEA Name:**

**School Name:**

**District Data Coordinator Name:**

**District Data Coordinator Phone Number:**

**District Data Coordinator Email:**

**School Data Coordinator Name:**

#### LEA Data Collections Procedures

1. Describe the process for how your LEA collects, verifies, and submits data to the GaDOE for the FTE and Student Record collections, beginning with school-level data entry and ending with superintendent sign-off.
2. If available, upload your LEA's data collections policy/procedures document. Please make sure to click the "upload" button after selecting the file.
3. Did your LEA participate in the GaDOE's training on FTE and Student Record data collections?

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If so, who participated?

4. If available, upload any documentation verifying participation in the training. Please make sure to click the "upload" button after selecting the file.
5. Describe how your LEA trains school data personnel to ensure accurate and timely data entry and validation.
6. How long does the LEA maintain student enrollment records?

### **School Error Code Explanation**

7. Were you aware of this reporting error prior to receiving this inquiry form?
8. (a) Describe the discrepancies between the FTE and Student Record collections for the school in question. Please provide as much detail as possible on the errors, but do not include any personally identifiable information.  
  
(b) Please describe why the error(s) occurred and why they were not able to be corrected in the Student Record application.
9. What procedural changes have been or will be implemented to reduce the likelihood of similar errors in future data collections?
10. I certify to the best of my knowledge that I am authorized to submit this form on behalf of my LEA and that the information provided is accurate.

Name:\*

Title:\*

## Appendix III: Sample School Enrollment Verification Inquiry Feedback Form

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<<Date>>

Dear Superintendent <<Name>>:

Thank you for your district's work to determine the reason for the significant errors that occurred during the 2016-2017 FTE counts at <<School Name>>.

The Governor's Office of Student Achievement (GOSA) has reviewed your enrollment verification inquiry responses in relation to the guidelines established by the Georgia Department of Education (GaDOE) for the collection and reporting of data for FTE and SR. The following information summarizes the explanation you provided in the inquiry as well as GOSA's response.

School Name was flagged for error code <<error code number>> (Brief error code definition). In 2017, <<number of students>> students were affected by the error.

### Reason(s) Reported for Errors

- Reason(s).

### School/LEA Steps Taken to Address Concerns

- Steps.

### GOSA Response

- GOSA determination based upon available information.

Regards,

Martha Ann Todd  
Executive Director  
Governor's Office of Student Achievement

## **Appendix IV: On-Site Visit Email Template**

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Dear Superintendent Person,

The Governor's Office of Student Achievement will be conducting an on-site enrollment verification audit at <<Insert School Name>> on <<Date>>. This audit was deemed necessary to gain further information regarding the discrepancies found between FTE and Student Record counts beyond what was provided in the inquiry form that your data coordinator provided on <<Insert Date>>. We will begin the visit at the district central office to speak with the district's data coordinator, before moving on to the school where we will speak with appropriate personnel regarding data elements collected by the school and reported to the State.

The Governor's Office of Student Achievement would like to thank you and your personnel in advance for your cooperation in this matter.

Sincerely,  
Martha Ann Todd  
Executive Director  
Governor's Office of Student Achievement

## Appendix V: Sample On-Site GOSA Response Letter and Follow-Up Templates

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<<Date>>

Dear Superintendent,

The Governor's Office of Student Achievement has completed its review of the on-site audit conducted at <School Name> on <<Date>>. Along with this letter, please find our formal report of GOSA's findings and our recommendations for improving data collections and reporting within the <LEA Name>.

In conformity with provisions of *Government Auditing Standards*, you are responsible for responding to this letter and taking corrective action on the findings and recommendations contained within GOSA's official report. We are requesting that you prepare a corrective action plan addressing each recommendation included in the GOSA audit report. This corrective action plan will be included the final GOSA audit report.

Attachment A includes a template for your response letter to the findings and recommendations in the letter. Please use the template to respond on your own letterhead. Your response will be included in the final audit report. Attachment B includes instructions for preparing your corrective action plan for each recommendation. Please submit your response letter and corrective action plan to Dave Greenstein at [dgreenstein@georgia.gov](mailto:dgreenstein@georgia.gov) by no later than <<Date>>. If your response is not received by that time, the report may be published on GOSA's website with a note that the District did not respond to the audit in by the required deadline.

The Governor's Office of Student Achievement would like to thank you and your personnel for your cooperation during this process. Please do not hesitate to reach out to us with any questions as you complete this next step.

Regards,

Martha Ann Todd  
Executive Director  
Governor's Office of Student Achievement

**ATTACHMENT A: District Response Letter Template**

*Please use official district letterhead.*

Governor's Office of Student Achievement  
Academic Auditing Program  
205 Jesse Hill Jr. Drive, SE  
952 Twin Towers East  
Atlanta, GA 30334

RE: <School Name> Enrollment Verification On-Site Audit

Dear Executive Director Todd:

In connection with your on-site audit conducted at <School Name> on <<Date>> and the subsequent draft audit report received on <<Date>>, we conclude the following in regard to the Governor's Office of Student Achievement's enrollment verification audit (select only one option):

- ☐ We have reviewed a draft copy of GOSA's audit findings report of <School Name>, and concur that the findings and conclusions are fairly presented. We are responsible for the findings and conclusions contained within the report and for establishing and maintaining adequate records and effective internal control over data collections and reporting, providing appropriate training and the hiring of qualified staff, and the safeguarding of accurate records.
- ☐ We have reviewed a draft copy of GOSA's audit findings report of <School Name> for the on-site audit conducted on <<Date>> and believe the findings and conclusions contained within GOSA's audit report are not fairly presented for the following reasons:

*Please be specific and attach appropriate documentation:*

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Along with this letter, we have attached a Corrective Action Plan to address the recommendations stated in the audit report.

Respectfully,

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Superintendent  
<LEA Name>

## ATTACHMENT B: Corrective Action Plan Template

Your Corrective Action Plan response will be published in the final GOSA audit report. Please take great care in preparing your corrective action plan. Your response should clearly describe measures that have been taken or will be taken to effectively resolve each recommendation listed in the GOSA draft report. The following instructions and guidelines can assist you in the preparation of your plan. Each response will be reviewed by our office for adequacy. Should your response fail to comply with these guidelines, you will be contacted to discuss appropriate revisions.

### REQUIRED ELEMENTS OF A RESPONSE

<b>Reference to Recommendation Number</b>	Each response should be referenced to the Recommendation Number listed in the GOSA draft audit report.
<b>Statement of Agreement or Disagreement with Recommendation</b>	Management should provide a statement of agreement or disagreement with the findings and recommendations. If you do not agree with a finding, specific information should be referenced to support your position. <sup>1</sup>
<b>Planned Corrective Action to Address Recommendation</b>	The plan should provide pertinent comments on the detailed action taken or planned to correct the deficiencies in the audit findings, or a statement, as appropriate, which describes the reason(s) that corrective action is unnecessary. <u>For planned actions, management should provide projected dates for completion of major tasks.</u>
<b>Contact Person</b>	Management responsible for completing the proposed actions should be identified. Please indicate their name, title, telephone number, and e-mail address.
<sup>1</sup> If the School District has documents, correspondence or other supporting documents on file that are pertinent to the School District's response to its findings, please make reference to such items in the response <u>but do not include such documents with the corrective action plan.</u>	

Examples responses that meet the requirements above are provided on the following page.

Upon completion, please provide the management's corrective action plan, along with the district response letter, to:

Dave Greenstein  
Academic Auditor  
Governor's Office of Student Achievement  
205 Jesse Hill Jr. Drive, SE  
952 Twin Towers East  
Atlanta, GA 30334  
[dgreenstein@georgia.gov](mailto:dgreenstein@georgia.gov)  
404-844-8534

If you have any questions regarding preparation of the corrective action plan and/or submission to this office, you may contact the person listed above.





## **Corrective Action Plan Response Examples**

### **Recommendation Number 1: Training should be provided to all pertinent staff members to ensure knowledge of revisions in Department of Education football storage practices.**

We concur with this finding. The District will ensure that all appropriate staff members attend all pertinent Department of Education web trainings and a minimum of one in-person training event each year. The District anticipates that this training will occur annually between August 1<sup>st</sup> and August 15<sup>th</sup>.

Contact Person: Sherman Jones, Tundra County Superintendent of Schools  
Phone: (395) 444-1004  
Email: SJones@ Tundra.k12.ga.us

### **Recommendation Number 2: A football storage specialist should be identified to ensure footballs are appropriately stored and accounted for after daily usage.**

We concur with this finding. The football coach has identified the trainer, Frank Smith, to serve as the football storage specialist to ensure footballs are appropriately stored and accounted for after daily usage. He started in this role on October 15 and has been daily monitoring football storage since that date.

Contact Person: Sherman Jones, Tundra County Superintendent of Schools  
Phone: (395) 444-1004  
Email: SJones@ Tundra.k12.ga.us

## Appendix VI: Sample On-Site Audit Report Format

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Conducted by:

Dave Greenstein, Academic Auditor

Governor's Office of Student Achievement

### *Background:*

The Governor's Office of Student Achievement (GOSA) conducts academic audits and investigations to maximize the integrity of student achievement data and to ensure the LEAs implement Georgia Department of Education (GaDOE) assessment policies and procedures with fidelity, so that achievement data can be utilized in making critical decisions and reporting of student outcomes.

Through an enrollment verification audit, GOSA reviews school reporting data and other school records reported to the State to confirm accuracy of that data and to ensure that systems and schools throughout Georgia are funded appropriately.

### *Authority:*

GOSA conducts FTE/SR data audits in cooperation with the Georgia Department of Education (GaDOE), pursuant to the Official Code of Georgia Annotated as set forth in Section 20-14-26 (a)(2):

*To audit and inspect or cause to be audited or inspected for the purpose of verification, research, analysis, reporting, or for other purposes related to the performance of its powers and duties as provided in this article and for the purposes of auditing pre-kindergarten, elementary, middle grades, and secondary education, postsecondary education, and education work force programs and schools, local school systems, institutes, colleges, universities, regional education service agencies, and other public education programs and entities as defined by the council.*

### *Audit Objective and Methodology:*

The Georgia Department of Education flagged a high number of discrepancies between FTE and Student Record reporting at <<School Name>> for the <<School Year>>. <<School Name>> had the highest number of errors (<<Insert Number>>) and students affected (<<Insert Number>>) under the <<Insert Error Code>> error code.

**E057:** All students reported as active in FTE-1 or FTE-3 must be reported in the Student Record Data Collection. See SR071 FTE/SR Exceptions Report for a list of students reported in FTE but not in Student Record. *Student records should exist for all students counted in FTE-1 or FTE-3. Student records serve to validate a student's active status. This is necessary for ensuring proper weight and funding in FTE.*

Due to the number of students affected by these errors relative to other schools in the state, GOSA initially requested information on district data collection policy and information related to these errors through an online inquiry form. <LEA Name> submitted this form on <<Date>>.

## *Enrollment Verification Audit Process Overview*

After review of the form, GOSA determined it was necessary to make a site visit to <<School Name>> in <<LEA Name>> to gain more information through an enrollment verification audit. The intent of this audit is to determine the reason for the errors and gain insight into how data is collected, reported, and stored at the school and district office.

On <<Insert Date>>, GOSA visited <<School Name>> to collect information via interviews of administrators at the district and school level. In addition, student records were collected regarding the students affected by the errors reported to GaDOE. GOSA has reviewed the information collected during this audit in conjunction with state-level data and the LEA's inquiry form. It has the following findings:

### *Findings:*

- Bulleted points will lay out the factual findings of the audit.
- All findings will be factual in nature.

### **Conclusion and Recommendations:**

Based upon a review of the personnel interviews, student records, and documentation, the reasons for the errors appear to have occurred because of a combination of personnel changes, events, and omissions.

- Bulleted points will lay out the conclusions of the on-site audit.
- All conclusions will be based upon actual evidence.

For future FTE counts and SR reporting, the <LEA Name> should take the following steps:

1. Recommendations for remediation will be listed by number here.

As outlined in the audit letter, GOSA requested that <LEA Name> provide an official response to the audit report and provide a corrective action plan for each of the seven recommendations outlined above. This response has been included as Attachment A to this report.

GOSA will follow-up with the superintendent six months and twelve months after receipt of this report in order to verify the implementation status of these recommendations for <School Name> and the school district at large. Failure to implement the corrective action plan, or a continuation/increase of errors, may lead to a future investigation. This audit will remain open until these recommendations are effectively implemented.

### *GOSA Point of Contact:*

David Greenstein  
Academic Auditor  
404-844-8534  
[dgreenstein@georgia.gov](mailto:dgreenstein@georgia.gov)