



Governor's Office of Student Achievement

Withdrawal Code Verification Audit

Updated March 3, 2021

Process Overview

State Board of Education Rule [160-5-1-.28](#) Student Enrollment and Withdrawal requires all Georgia local education agencies (LEAs) to document reasons for all student withdrawals from Georgia public schools. The Governor's Office of Student Achievement (GOSA) reports LEAs that do not comply with this requirement to the State Board of Education (SBOE). The Withdrawal Code Verification Audit seeks to gain additional information and documentation (when required) to ensure LEAs are complying with State Board of Education Rule 160-5-1-.28. More specifically, the audit has the following goals:

- Verify the accuracy of LEA-reported withdrawal codes (Codes C, D, H, J, K, N, X, 2, 3, 5);
- Ensure school systems follow the Georgia Department of Education's (GaDOE) requirements for data training, reporting and storage;
- Aid school systems in detecting and correcting errors in data reported to GaDOE;
- Ensure accuracy of graduation rates; and,
- Provide additional support to school systems and schools in refining and improving data reporting and storage practices.

The Withdrawal Code Verification Audit reviews withdrawal codes reported to GaDOE for grades nine through 12. The audit focuses on schools with higher-than-average withdrawals compared to the state mean. In addition, GOSA randomly selects some schools for the audit each year. Errors in withdrawal code reporting may result in inaccurate graduation rates, which affects the perception of school performance and the College and Career Ready Performance Index (CCRPI).

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 withdrawal code reports by grade level and school from the June Student Record submission. GOSA reviews this report to identify high schools for further inquiry. The audit focuses on the eight withdrawal codes that remove a student from the graduation rate cohort (D, H, J, K, N, X, 2, 3), and the two withdrawal codes that do not remove a student from the graduation rate cohort but that are not already verifiable with data housed at GaDOE (C and 5).

GOSA flags grade level cohorts with at least 10 students for further inquiry if the percentage of students withdrawn under the audited codes is more than two [standard deviations](#) above the mean for all cohorts at all schools.¹ If fewer than 20 schools are more than two standard deviations above the mean, GOSA will select cohorts with the next highest percentages of students withdrawn under the audited codes until 20 schools are selected.²

GOSA will also include a random selection of remaining schools in the audit, regardless of cohort size. The number of randomly selected schools will be 2% of the total number of high schools in the audited year.³

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

- The school has successfully completed the Withdrawal Code Verification Audit with acceptable documentation for the most recent two consecutive years;
- The school provides compelling reason(s) with sufficient evidence for why it would have a high incidence of a specific audited code(s), as determined by GOSA staff;
- The school is not otherwise flagged for the audit under a different code after accounting for the exempted code(s) during the flagging process (e.g., if a school is exempt from Code X but is flagged for another nonexempt code, the school will still be audited); and,
- The school's graduation rate has not increased by more than two standard deviations above the state mean in the most recent three years of available data at the time of the audit.⁴

Phase 2: Notification, Inquiry, Review and Response

GOSA notifies superintendents of the Withdrawal Code 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 withdrawn under audited codes via GOSA's secure file transfer protocol (FTP) site.⁵

¹ By using standard deviations, the audit focuses on schools with a higher than average percentage of withdrawals under the audited codes.

² GOSA selects 20 schools in order to ensure a sufficient sample size.

³ GOSA selects random samples using Stata's "sample" command.

⁴ At the time of the withdrawal code verification audit, the most current year's graduation rates will not have been released. As such, examining the most recent three years of data allows us to analyze change over time for at least two years.

⁵ GOSA requests documentation for all students withdrawn under audited codes if the number of withdrawals in the grade(s) of interest is fewer than 10. GOSA requests documentation for 10 students if the number of withdrawals is

The staff member will have three weeks to submit the Withdrawal Code Verification Audit Cover Letter for each audited school and provide documentation demonstrating compliance with State Board of Education Rule 160-5-1-.28 for the random sample of students. Refer to the [appendix](#) for guidelines on acceptable documentation for withdrawal codes.

GOSA will review the information and respond by email to the superintendent and designated audit contact no later than 40 days from the submission deadline.

Phase 3: Investigation and Closeout

Based on the findings of the audit, GOSA will close out the Withdrawal Code 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), then the inquiry is closed.
- If the audit requires further inquiry, GOSA will request additional documents or conduct an on-site audit. The audit will remain 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 Withdrawal Code 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 each district 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 Withdrawal Code Verification Audit report to the appropriate LEA and state personnel, including:

- Designated GaDOE Data Collections and Accountability personnel;
- Georgia State Board of Education;
- LEA superintendent of audited school and other personnel involved in the audit; and
- Any other personnel deemed appropriate by GOSA's Executive Director.

between 10 and 49, and 15 students if the number of withdrawals was 50 or more. GOSA randomly selects a representative sample of students based on their withdrawal codes.

Appendix: Acceptable Documentation for Withdrawal Codes

The following are acceptable forms of documentation for an LEA to submit as proof of appropriate withdrawal code usage for Withdrawal Codes C, D, H, J, K, N, X, 2, 3 or 5: *The language in the appendix is taken directly from GaDOE Guidance for [State Board of Education Rule 160-5-1-.28 STUDENT ENROLLMENT AND WITHDRAWAL](#)*⁶

Withdrawal Code	Withdrawal Type	Acceptable Documentation
H⁷	Attend Home Study	A document signed by the parent, guardian or “other person” declaring their intent to utilize a home study program or documentation that the parent completed GaDOE’s online Declaration of Intent for Home Study (even if not signed), or confirmation from the Statewide Longitudinal Data System that the Declaration of intent for Home Study form was completed.
J	Transferred Out of Country	Written confirmation that a student has emigrated to another country but it need not be official.
K, X	Transferred to Private School or Transferred Out of State	The private school, or out-of-state school’s request for transcript or student records.
2, 3	School Choice Transfer (Title I School Choice) or USCO transfer	The receiving school’s request for transcript, student records, or verification of student transfer through the Georgia Testing ID (GTID) system.
5	Not Subject to Compulsory School Attendance	<p>If student is an unemancipated minor older than the age of mandatory attendance as required in O.C.G.A. § 20-2-690.1, written permission of a parent, guardian, grandparent, or other person <u>and</u> a record of a school-based conference that was held with the principal (or principal’s designee) and the parent, guardian, grandparent or other person.</p> <p>If student is an emancipated minor older than the age of mandatory attendance as required in O.C.G.A. § 20-2-690.1, written documentation from the student of his/her intent to withdraw <u>and</u> a record of a school-based conference that was held with the principal (or principal’s designee) and the student.**</p>
C*	Court or Legal	Official legal document notifying school of withdrawal for said reason. Code can also be used for special education students that legally age out of system.

⁶ Language in the table has been amended for readability.

D*	Death	Written notification from parent/guardian, an obituary, or a newspaper article confirming death.
N*	Transferred to a Department of Defense School	The Dept. of Defense school's request for transcript or student records.
<p>*The type of documentation for these codes are either not listed or not listed in full in the GaDOE Guidance document. However, in compliance with the SBOE Rule 160-5-1-.28, schools must document the reasons to support student withdrawal.</p> <p>**Emancipated minors not subject to compulsory attendance are not directly addressed in the SBOE rule. However, in compliance with the SBOE Rule 160-5-1-.28, schools must document the reasons to support student withdrawal.</p>		