



Enrollment Verification Audit

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 (SR), and Student Class (SC). FTE enrollment counts measure how many students are enrolled on the specific count date and are used to determine state education funding allocations. SR and SC 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 SR and SC. When students appear in an FTE count but do not appear in the SR and SC counts, GaDOE 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 SR and SC applications. The enrollment verification audit seeks to gather additional information and documentation (where 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.

Currently, the audit focuses on schools with discrepancies between:

- Student enrollment
- Special education student enrollment
- Gifted student enrollment
- Dual enrollment
- Early intervention program (EIP) enrollment
- Remedial education program (REP) enrollment
- FTE counts
- SR counts
- SC 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: Notification, Inquiry Report, Review, and Response

Phase 3: Investigation and Closeout

Phase 1: Data Review and School Determination

GaDOE provides FTE/SR/SC Error Code Reports for GOSA to identify schools that will be subject to an Enrollment Verification Audit. GOSA audits the following SR and SC error codes that have implications for school funding:

Audited Error Codes

Student Record

- 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

- 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.*

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 (REP). These data are used to determine state education funding through the Quality Basic Education (QBE) formula.

GOSA identifies schools for an enrollment verification audit based on an analysis of the previous two years' error codes. GOSA selects schools that meet one of the following criteria for an error code:¹

- More than 25 students were affected in 2017-2018, or²
- More than 10 students were affected each year in both 2016-2017 and 2017-2018 under the same error code.³

Phase 2: Notification, Inquiry Report, Review, and Response

GOSA notifies superintendent of Enrollment Verification Audit via email.

- LEAs will have three weeks to submit the Enrollment Verification Audit Worksheet via GOSA's secure FTP platform.
- LEAs will be required to submit all policies and procedures pertaining to FTE, SC, and SR data collection and reporting.
- GOSA will provide LEAs with a sample of students affected by error codes to investigate. LEAs will provide explanations for the sample of errors and document why they occurred.
- LEAs will describe efforts to reduce the likelihood of similar errors in future data collections.

GOSA will review the information and respond by email to the superintendent and LEA data coordinator by November 16, 2018.

¹ Criteria may be adjusted in future years as deemed appropriate.

² Twenty-five students typically indicate an entire classroom of students affected by the error code.

³ Ten students affected in consecutive years indicates a potential ongoing issue.

Phase 3: Investigation and Closeout

The Enrollment Verification 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.

GOSA will deliver the 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.

Enrollment Verification Audit Closeout:

- 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.
 - If GOSA's Executive Director recommends an investigation or on-site audit, the audit remains open until an investigation can be conducted to satisfy 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.