

# Withdrawal Code Verification Audit Process Overview

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*December 19, 2016*

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 a withdrawal code verification audit, GOSA reviews student withdrawal codes reported to the GaDOE to confirm accuracy of those data and to ensure that withdrawal data for systems and schools throughout Georgia are as accurate as possible. GOSA has the authority to conduct data audits, in cooperation with GaDOE, pursuant to its duties as set forth in O.C.G.A. § 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.*

All Georgia local education agencies (LEAs) are required to document reasons for all student withdrawals from Georgia public schools by the State Board of Education Rule 160-5-1-.28 Student Enrollment and Withdrawal. LEAs that do not comply with this requirement will be reported to the State Board of Education and the Georgia Department of Education shall request the Governor's Office of Student Achievement (GOSA) to conduct an in-depth audit of the LEAs student records documentation, procedures, and processes. As such, the withdrawal code verification audit seeks to gain additional information and documentation (where required) to ensure LEAs are in compliance 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 GaDOE requirements for data training, reporting, and storage,
- Aid school systems in detecting and correcting errors in data reported to GaDOE, and
- Provide additional support to school systems and schools in refining and improving data reporting and storage practices.

The withdrawal code verification inquiry reviews withdrawal codes reported to GaDOE for grades nine through twelve. The inquiry focuses on schools with a meaningful number of withdrawals reported for individual grade level cohorts. In addition, some schools will be selected at random for inquiry 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 Readiness Performance Index (CCRPI):

Phase 1: Data Review and School Determination

Phase 2: Withdrawal Code Inquiry and Review

Phase 3: Audit Report, Communication, and Closeout

## Phase 1: Data Review and School Determination

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The GaDOE provides withdrawal code reports by grade level and school for GOSA review to identify high schools that will be subject to a Withdrawal Code Verification Inquiry. The inquiry focuses on the ten withdrawal codes that allow a student to be removed from the graduation rate cohort, but that are not already verifiable with data housed at the GaDOE (C, D, H, J, K, N, X, 2, 3, 5).

1. Grade level cohorts with at least 10 students enrolled are identified for further inquiry using the following criteria:<sup>1</sup>
  - i. If cohort enrollment is between 10 and 40 students, 10% or more of students were withdrawn during the 2015-2016 school year using one of the ten codes, OR
  - ii. If cohort enrollment is greater than or equal to 40 students, 7.5% or more of students enrolled were withdrawn during the 2015-2016 school year using one of the ten codes.
2. These identified schools are also examined for patterns and groupings of withdrawals by month.
  - i. Special attention is given to large groupings of withdrawals occurring within the same month and/or consecutive months.
  - ii. Where the reason for withdrawals can be explained by the examination of data alone, a high school may be removed from the inquiry list. (Example: Some schools routinely remove students for excessive absences at set dates throughout the school year.)
  - iii. Where the reason for withdrawals cannot be explained by examination of data, further inquiry into grade levels identified during the desktop audit will be required.
3. Random Component – A subset of schools is chosen annually using random selection software.

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

## Phase 2: Withdrawal Code 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 withdrawal code verification inquiry via email. (See appendix I for email template.)
  - LEAs are given three weeks to submit answers via GOSA's secure ftp site. (See appendix II for inquiry form questions.)
  - LEAs are required to submit any and all policies and procedures pertaining to withdrawal code documentation and reporting.
  - LEAs are required to submit documentation demonstrating compliance with State Board of Education Rule 160-5-1-.28. for all identified grade level cohort withdrawals or a randomly selected subset of those withdrawals.
  - Refer to Appendix III for guidelines on required documentation for withdrawal codes.
- GOSA will review the information and respond by email to the superintendent and LEA data coordinator within thirty days of the deadline date for the receipt of LEA inquiry form. (See Appendix IV 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 Withdrawal Code Verification Inquiry does not satisfy the State's concerns, then GOSA reserves the right to take one of the following steps:

- Request additional relevant documents or records for students involved, or
- 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 V for email template)
  - Audit will be conducted over one day, unless additional time is required to satisfy concerns.
    - 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 withdrawal documentation and reporting,
      4. Specific issues/problems that may have arisen for the year(s) in question, and
      5. Discussion of audit school.
        - Who is responsible for withdrawal documentation and reporting at the identified school?
        - How was this person trained?
        - Do you have anything to share about the school?
        - Request paperwork/records (student records, training documents, etc.) for affected students (GOSA will provide list of GTIDs).

## *Withdrawal Code Verification Audit Process Overview*

- Conversation with school principal on the following topics:
  1. Reason for visit,
  2. Withdrawal protocol,
  3. Knowledge of missing withdrawal documentation,
  4. Reason(s) for missing withdrawal documentation at school,
  5. How errors in withdrawal documentation are handled and addressed at school,
  6. Location to set up for further interviews and record review, and
  7. Request to speak with anyone else involved with withdrawal documentation.
- Additional personnel interviews that cover the following:
  1. Reason for visit,
  2. Training received to conduct duties regarding withdrawal documentation and reporting,
  3. Job duties that relate to withdrawal documentation and reporting, and
  4. Specific issues/problems that may have arisen for the year(s) in question,
- Return to GOSA office.
  - Analyze documents provided by LEA and school to determine next step for moving forward. 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 VI*.
- Report will be delivered to appropriate LEA and state personnel.
  - GOSA executive staff,
  - Designated GaDOE Data Collections and Accountability personnel,
  - LEA superintendent of audit school, school's principal, and local school council, and
  - Any other personnel deemed appropriate by GOSA Executive Director.
- Withdrawal Code Verification Audit 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, the Inspector General, and/or any other agency deemed appropriate 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. Accurate and consistent data are critical for state-level accountability and funding determinations.

Our agency has identified schools for further inquiry through an analysis of withdrawal codes reported to the GaDOE for the 2015-2016 school year. All Georgia local education agencies (LEAs) are required to document reasons for all student withdrawals from Georgia public schools by the State Board of Education Rule 160-5-1-.28 Student Enrollment and Withdrawal. LEAs that do not comply with this requirement will be reported to the State Board of Education and the Georgia Department of Education shall request the Governor's Office of Student Achievement (GOSA) to conduct an in-depth audit of the LEAs student records documentation, procedures, and processes. Errors in withdrawal code reporting may result in inaccurate graduation rates which can affect the standings and measurements of schools, and the College and Career Readiness Performance Index (CCRPI).

Identified schools have a high percentage of withdrawals using the 10 withdrawal codes that remove students from the graduation cohort but the GaDOE does not currently have a mechanism to track. In addition, a subset of high schools was randomly selected for the audit. The following schools in your LEA were identified as schools requiring further inquiry for the 2015-2016 school year:

<<School Name>>

<<Grade level(s), Number of students affected for grade level(s) for the 2015-2016 year>>

As a first step in responding to our inquiry, the LEA Data Coordinator should read through the [Withdrawal Code Verification Process Overview](#), giving special attention to the [Instructions for a School Withdrawal Code Verification Inquiry](#) in Appendix II. (The instructions should be replicated separately for each school identified in this email.).

Due to the sensitive nature of student documentation, GOSA will provide you with GTID numbers and the withdrawal inquiry cover sheet next week through an online FTP site to be used in your district's inquiry into the withdrawals listed above. This site will also be used by you to upload your answers and documentation upon completion of your inquiry into the withdrawals. To facilitate this transfer, please send an email by <<Insert Date>> to Dave Greenstein at [dgreenstein@georgia.gov](mailto:dgreenstein@georgia.gov) with the appropriate staff member name and email address to gain access to the FTP site. Dave will set up the account and provide directions on how to download the inquiry cover sheet and GTID files from a secure ftp server. Dave will also provide directions on how to upload your answers and student documentation upon completion of your inquiry.

Student withdrawal documentation files must be submitted by <<Insert Date>> at 5:00 PM. Once received, GOSA will review the student withdrawal documentation files 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 Withdrawal Code Verification Audit Overview and Procedures Document provides more details on the process that will be followed for this audit.





*Withdrawal Code Verification Audit Process Overview*

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: Withdrawal Code Verification Inquiry

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### Instructions for a School Withdrawal Code Verification Inquiry

*Please fill out a separate cover and upload along with student withdrawal documentation files for each school.*

The Governor's Office of Student Achievement has identified schools of concern through an analysis of withdrawal codes for the 2015-2016 school year. Errors in withdrawal code reporting may result in inaccurate graduation rates which can affect the standings and measurements of schools, and the College and Career Readiness Performance Index (CCRPI). This inquiry provides LEAs with schools having significant withdrawals an opportunity to provide documentation required for withdrawals (codes C, D, H, J, K, N, X, 2, 3, 4) per State Board of Education Rule 160-5-1-.28. Withdrawal documentation should be provided for all GTIDs listed in the file provided on the ftp site. If appropriate withdrawal documentation is missing, this cover sheet provides an opportunity for LEAs to explain why such documentation is missing. It should be filled out and submitted along with the required student withdrawal documentation files. Student withdrawal documentation files should be submitted by the LEA data coordinator or a district level employee designated to do so by the superintendent and/or LEA data coordinator.

**Student withdrawal documentation files must be submitted by <<Insert Date>> at 5:00 PM. Please upload a separate student withdrawal documentation file for each identified school. All student withdrawal documentation files must be uploaded via GOSA's secure ftp site. To protect student privacy, do not send any documentation via email.**

Once received, GOSA will review the student withdrawal documentation files in accordance with GaDOE rules and guidelines 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 inquiry closure or next steps within 30 days of form submission.

*All student withdrawal documentation files are confidential. Only GOSA Academic Auditing and GaDOE Data Collections staff are able to view submissions.*

**Withdrawal Code Verification Inquiry Cover Sheet**

**LEA Number:**

**LEA Name:**

**School Name:**

**District Data Coordinator Name:**

**District Data Coordinator Phone Number:**

**District Data Coordinator Email:**

**School Data Coordinator Name:**

**Withdrawal Code Verification Inquiry Questions (Use additional pages to answer if necessary):**

1. Briefly describe training provided to school staff who are responsible for maintaining documentation and reporting withdrawal codes.
2. Briefly describe the school's process for maintaining withdrawal documentation and reporting withdrawal codes.
3. Do you have appropriate documentation for each student withdrawal identified for inquiry? If not, how many are missing? For missing documentation, provide an explanation for why this documentation was not maintained.
4. (Complete if an answer of "No" was given for number one.) What procedural changes have been or will be implemented to ensure accurate withdrawal documentation for future data collections?
5. 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: Acceptable Documentation for Withdrawal Codes

(Appendix is taken from GaDOE Guidance for [State Board of Education Rule 160-5-1-.28 STUDENT ENROLLMENT AND WITHDRAWAL](#))

Concerning Withdrawal Codes “C”, “D”, “H”, “J”, “K”, “N”, “X” “2”, “3”, or “5”, the following are acceptable forms of documentation for an LEA to submit as proof of appropriate withdrawal code usage:

Withdrawal Code	Withdrawal Type	Acceptable Documentation
<b>H</b>	Attend Home Study	A document signed by the parent, guardian, or “other person” declaring their intent to utilize a home study program
<b>J</b>	Transferred Out of Country	Written confirmation that a student has emigrated to another country but it need not be official.
<b>K, X</b>	Transferred to Private School or Transferred Out of State	The private school, or out-of-state school’s request for transcript or student records.
<b>2, 3</b>	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.
<b>5</b>	Not Subject to Compulsory School Attendance (This code should be used only for students under age 6.)	<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>
<b>C*</b>	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.
<b>D*</b>	Death	Written notification from parent/guardian, an obituary, or a newspaper article confirming death.
<b>N*</b>	Transferred to a Department of Defense School	The Dept. of Defense school’s request for transcript or student records.

\*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.

\*\*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.

## **Appendix IV: Sample Withdrawal Code Verification Inquiry Feedback Letter**

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<<Date>>

Dear Superintendent <<Name>>:

Thank you for your district's work to determine the reason for the student withdrawals reported by grade level cohort that occurred during the 2015-2016 school year at <<School Name>>.

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

<<School Name>> was flagged for reporting <<Number of Students>> students in <<Grade Level Cohort>> grade (s).

**Did the school provide all necessary documentation? If not, what reasons were provided for why documentation was not provided?**

- Reason(s).

**School/LEA steps taken to address concerns if student withdrawal documentation was not provided.**

- Steps.

**GOSA Response**

- GOSA determination based upon available information.

Regards,

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

## Appendix V: On-Site Visit Email Template

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Dear Superintendent <<Name>>,

The Governor's Office of Student Achievement will be conducting an on-site withdrawal code verification audit at <<School Name>> on <<Date>>. This audit was deemed necessary to gain further information regarding the 2015-2016 withdrawals in the <<grade level>> grade, beyond what was provided in the inquiry form that your data coordinator provided on <<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 withdrawal documentation 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 VI: 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> Withdrawal Code 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 VII: 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 a withdrawal code verification audit, GOSA reviews school reporting data and other school records reported to the State to confirm accuracy of withdrawal data and to ensure that withdrawal data for systems and schools throughout Georgia are as accurate as possible.

### *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 identified a high number of student withdrawals under withdrawal code (s) <<Codes Listed>> at <<School Name>> for the <<School Year>>. <<School Name>> could not provide adequate documentation or explanation for the identified student withdrawals.

Due to the number of student withdrawals under the above code (s) relative to other schools in the state, GOSA initially requested withdrawal documentation and district data collection policy and information related to these withdrawals through a secure FTP site. <LEA Name> submitted this information on <<Date>>.

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

## *Withdrawal Code Verification Audit Process Overview*

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 under the withdrawal codes reported to GaDOE. GOSA has reviewed the information collected during this audit in conjunction with state-level data and the LEA's cover sheet. 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 student withdrawal documentation and 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)

