

THE AUDIT PROGRAM *of the* GOVERNOR'S OFFICE *of* STUDENT ACHIEVEMENT (GOSA)

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What is an Academic Audit?

An academic audit is an evaluation of a school or Local Education Agency (LEA) designed to accomplish two primary objectives:

- 1) Ascertain the validity or reliability of the data the school or LEA collects and reports, directly or indirectly, to the Governor's Office of Student Achievement (GOSA); and
- 2) Assess a school's or LEA's internal controls process related to data collection and test administration.

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Why is an Audit necessary?

As the official reporter of education data that defines the performance of Georgia's public schools, it is critical that GOSA be assured of the accuracy of the data reported by schools and LEAs and allowed to explore the effectiveness of education initiatives in improving student achievement.

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Is GOSA statutorily charged to conduct audits?

Georgia law (O.C.G.A. 20-14-26) authorizes GOSA to audit and inspect the records of P-16 schools, i.e. pre-kindergarten centers, K-12 schools, colleges and universities, and technical colleges.

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How is a school or LEA chosen for an Audit?

GOSA may audit a school or LEA at any time, but the impetus for an audit often falls into one of three categories:

- One or more performance levels are significantly above or below expectations;
- Standardized assessment data indicates irregularity; or
- A random selection process identifies candidates for a general compliance audit.

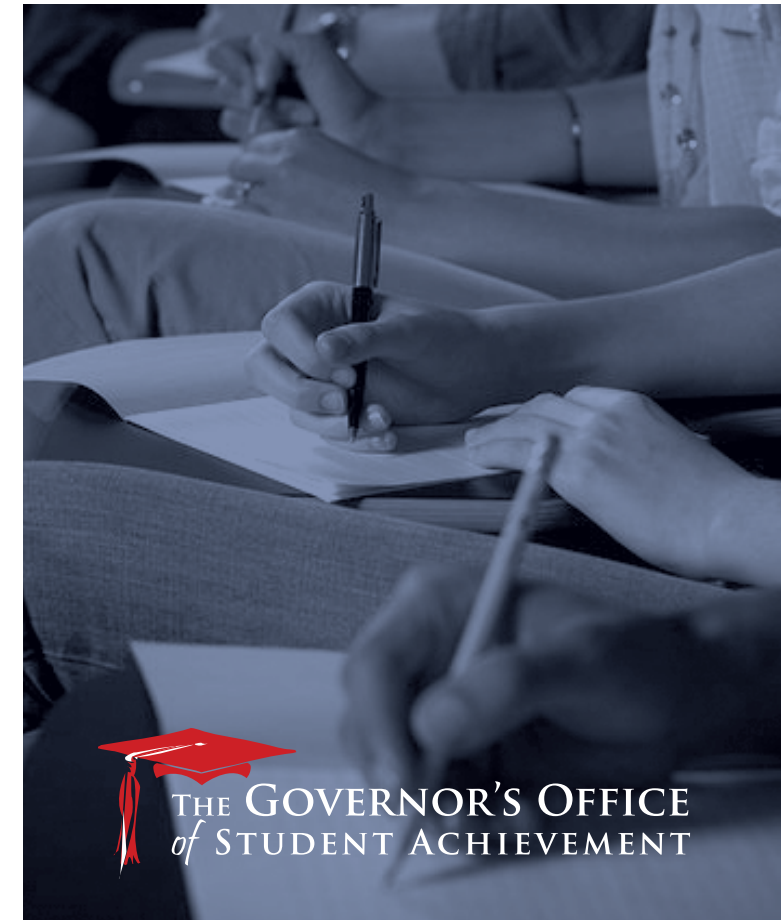
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THE GOVERNOR'S OFFICE
of STUDENT ACHIEVEMENT



*The Audit Program of the
Governor's Office of Student Achievement*

WHAT TO EXPECT FROM AN AUDIT



THE GOVERNOR'S OFFICE
of STUDENT ACHIEVEMENT

Visit <http://www.gaosa.org> for complete information on GOSA's audit program, or call 404-463-1150 with questions and comments.

Q What happens during an Audit?

An audit performed by GOSA generally follows a predictable procedure.

➤ A **validation review** is the first response to the detection of irregularities in data or a pattern of data reported by a public school or LEA in Georgia:

- 1) The appropriate school official is contacted and informed that an irregularity has been found and must be investigated;
- 2) GOSA requests the official to perform an examination of the identified school's records;
- 3) The official is then asked to provide a written explanation of the causes of the irregularities.

➤ In the event that GOSA concludes the official's written explanation is not substantial enough to explain the data irregularities, an **on-site audit** is performed:

- 1) An auditor from GOSA visits the school or LEA to review its records or testing procedures. The auditor may also conduct interviews, employee surveys, and parent surveys as necessary to determine the cause(s) of possible data irregularities or noncompliance;

- 2) In the event the auditor finds financial irregularities in the course of the academic audit, the auditor refers the matter to the Georgia Department of Audits or other agencies as appropriate for further review.

- 3) Audit findings and recommendations are summarized in a draft audit report and made available to the school or LEA, which will have 30 days to review and make written comment to GOSA's executive director.

➤ In the case of a **general compliance audit** in which schools are chosen at random, a validation review is often not necessary, and the GOSA auditor proceeds directly to an on-site audit.

Q May a school or an LEA opt not to participate in an audit?

Georgia law requires a school or LEA that receives state funds to comply with an audit conducted by GOSA or the Department of Audits.

Q What consequence(s) does a school or LEA face if it does not comply or cooperate with an audit?

GOSA may recommend sanctions including, but not limited to, withholding of federal and/or state funds to the school or LEA.

Q How does GOSA handle its findings?

Once GOSA receives written comment from the audited school or LEA regarding the draft audit report, it carefully considers which of those comments, if any, should be included in the final report. At a minimum, the school or LEA comments are included as an appendix document to the final report.

The audit process formally concludes when GOSA presents its findings and recommendations to the appropriate state-level education board. A copy of the final report is shared with the local board of education (if applicable) and the affected school, and it is posted on GOSA's website.

Q How should a school or LEA prepare for an audit?

A school's cooperation throughout the audit process is critical. To help ensure a smooth audit process that is timely and accurate, GOSA expects a school and LEA to:

- Cooperate through participation and attendance to speed the audit process and help GOSA produce an accurate report;
- Make requested records available upon the start of the audit in clear organized form;
- Provide appropriate on-site workspace for GOSA audit staff;

- Comply with information requests in a timely manner;
- Provide written comment on the draft report and submit such comments to GOSA's executive director within 30 days of the draft's origination date;
- Submit evidence supporting any factual errors cited in its draft report comments;
- Protect the confidentiality of information included in the draft report until it is final and open to public record.

Q What areas are commonly subject to audit?

P-16 schools are subject to inspection in a variety of areas, including:

- Student Attendance Records
- Standardized Test Scores
- Student Discipline Records
- Graduation Rate and/or Dropout Rate
- Student Demographic Subgroup Membership

Audits are not limited to these areas, and by law, GOSA may audit a school or LEA at any time.