



Arizona Department of Education

The Audit Unit

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Average Daily Membership Audit Report Eastpointe High School, Inc. Fiscal Years 2012, 2013 and 2014

Report Number—15-29

April 30, 2015



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Diane Douglas
Superintendent of
Public Instruction

April 30, 2015

Lani Simmons, Principal
Eastpointe High School, Inc.
8495 E. Broadway
Tucson, AZ 85710

Dear Principal Simmons,

The Arizona Department of Education Audit Unit has conducted an audit of the Eastpointe High School, Inc.'s (School) Average Daily Membership (ADM) for Fiscal Years 2012, 2013 and 2014. The purpose of the audit was to address whether the School properly reported student enrollment to determine if it received the correct amount of Basic State Aid. Additionally, auditors conducted an audit of the School's Dropout Recovery Program for FY2014 for compliance and to determine if it received the correct amount of Basic State Aid.

Auditors determined that the School failed to comply with statutory requirements for contracting out a dropout recovery program in FY2014. As a result, the School overreported its ADM by 74.50 and was overfunded \$509,929.64 in Basic State Aid. Additionally, the School did not accurately report some student data which resulted in an overreporting of 1.46 ADM and an overpayment of \$10,293.74 in Basic State Aid. Further, the School failed to properly maintain some required student level data due to a data breach. Finally, the School failed to properly maintain supporting documentation as required for withdrawal forms. In total, the School was overfunded by \$520,226.38 in Basic State Aid, which must be repaid to ADE pursuant to state law.

We appreciate the cooperation and assistance provided by the School's administration during the course of the audit.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lisa Eddy".

Lisa Eddy,
Chief Auditor

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INTRODUCTION AND BACKGROUND

The Arizona Department of Education (ADE) Audit Unit has conducted an Average Daily Membership (ADM) audit of the Eastpointe High School, Inc. (School) pursuant to Arizona Revised Statutes (A.R.S.) § 15-239. This audit focused on whether the School properly reported enrollment and attendance data to ADE and received the correct amount of Basic State Aid for FY2012 through FY2014 data. Additionally, auditors evaluated the School's dropout recovery program that was in place for FY2014.

Average Daily Membership audits of School and charter holder funding—Pursuant to A.R.S. § 15-239, ADE may conduct ADM audits, which help ensure the appropriate distribution of Basic State Aid provided annually to school districts and charter schools. School districts and charter schools receive Basic State Aid based on several factors related to student enrollment and attendance. To receive funding, school districts and charter schools report enrollment and attendance data to ADE. ADE processes that data, determines payment amounts according to the relevant statutory funding formulas and distributes payments to schools up to twelve times each year.

The ADM audit process determines whether payments were correct or if an adjustment is needed. The audit process compares the school districts or charter school's information reported to ADE's student data system, the Student Accountability Information System (SAIS), to information found on the original records kept at the school. If auditors find that the school districts or charter school's reported information does not match the original documentation, the audit will calculate and report the funding adjustment needed to the school district's or charter school's Basic State Aid. These funding adjustments can be positive or negative, depending upon the audit findings. The audit findings are written and compiled into a report that is then issued to the audited entity.

Superintendent's legal notice links the audit and appeals processes—In addition to the report, the audited entity receives The Notice of Audit Findings and Required Reimbursement (Notice) that details the audit findings and determination of the Superintendent of Public Instruction (Superintendent) regarding adjustments to be made to the school districts or charter school pursuant to A.R.S. § 15-915. The audited entity may appeal the Superintendent's decision in the Notice.

Opportunity to appeal the audit—A.R.S. § 41-1092.03 provides the audited school districts or charter school that disagrees with the Superintendent's decision in the Notice with the opportunity to file a formal appeal within thirty (30) days after the report was issued. If an appeal is filed, the school districts or charter school and ADE may reach agreement in an informal settlement conference. If an agreement is not reached at the informal settlement conference, the appeal will be adjudicated by the Office of Administrative Hearings.

Funding adjustment process and timeframes—When the Notice is finally settled or adjudicated, if ADE has determined that a school districts or charter school received an incorrect amount of Basic State Aid, A.R.S. § 15-915 directs that corrections to schools' funding be made in the current budget year. In case of hardship, schools may request that the Superintendent allow a correction to be made partly in the current budget year and partly in the following budget year.

School and financial data—The School, as shown in Figure 1, is located in Tucson, Arizona. For the three fiscal years audited, the School maintained one high school.

Table 1 presents the School’s unaudited student, staffing and financial information for FY2012, FY2013 and FY2014.

Table 1
 Eastpointe High School, Inc.
 Total Students, Staffing, Revenues and Expenditures
 FY2012, FY2013 and FY2014
 (Unaudited)

	FY2012	FY2013	FY2014 ¹
Fall Student Enrollment	169	149	131
Number of Teachers	7	6	6
Revenue			
Local	\$ 18,199	\$ 11,002	\$529
County	-	-	-
State	1,144,194	1,091,734	1,486,217
Federal	-	-	-
Total Revenues	<u>\$1,162,393</u>	<u>\$1,102,736</u>	<u>\$1,486,746</u>
Total Expenditures	<u>\$1,167,474</u>	<u>\$1,132,035</u>	<u>\$1,372,606</u>

¹ Does not include students, teachers, revenues or expenditures for students enrolled in the dropout recovery program.

Source: Annual Report of the Arizona Superintendent of Public Instruction for FY2012, FY2013 and FY2014.

The School was funded for a dropout recovery program—In addition to the high school students served on its campus, the School was funded for a dropout recovery program in FY2014. A.R.S. § 15-901.06 authorizes school districts and charter schools that provide instruction to high school students to offer a program to students who meet specific eligibility requirements. Additionally, the statute specifies how a dropout recovery program is funded based on “*satisfactory monthly progress*” made by students.

A.R.S. § 15-901.06(I) also allows school districts and charter schools to contract with an educational management organization (EMO) to provide a program on their behalf. If contracting with an EMO, the statute requires the school district or charter school to ensure that the EMO meets both of the following requirements:

- The EMO is accredited by a regional accrediting body.
- Teachers provided by the EMO hold a current teaching license from any state and a valid Arizona fingerprint clearance card pursuant to A.R.S. § 15-534, and teachers of core subjects meet ADE’s highly qualified teacher requirements in the subjects to which they are assigned.

The School contracted with a limited liability company to provide a dropout recovery program—The School executed a contract on October 3, 2013 with a limited liability company for educational services to provide the dropout recovery program on behalf of the School.

According to the contract, the limited liability company is responsible for providing the following:

- Teachers and curriculum.
- Mentors for students.
- ADE required reports.
- Written learning plans for students.
- Monthly updates of student academic progress to the School.

SCOPE AND METHODOLOGY

The audit focused on whether the School accurately reported its data to ADE and received the correct amount of Basic State Aid in accordance with statutes, the Uniform System of Financial Records (USFR) and its own policies and procedures for FY2012, FY2013 and FY2014.

To conduct this audit, auditors used a variety of methods, including examining School and SAIS records for enrollment. Auditors also reviewed state statutes and School policies and procedures, and interviewed School management and staff. Specifically:

- ***Dropout Recovery Program***—Auditors obtained the contract between the School and the limited liability company and conducted interviews with the School’s and the company’s staff. Additionally, auditors obtained and reviewed written learning plans and state-required reports. This information was compared to statutory requirements to determine compliance.
- ***Enrollment Data***—Auditors compared SAIS data to the School’s SMS and identified 123 students for further review. Auditors obtained the student profiles from the School’s SMS and reviewed them to determine if the enrollment data reported to ADE was correct. Auditors compared the entry and exit dates to the student profiles to determine if an adjustment was necessary. In addition, auditors reviewed the student schedules to determine if the full time equivalency (FTE) reported to ADE was correct. Depending on the number of classes needed to have a 1.0 FTE, auditors recalculated the actual FTE for the students based on the number of classes the students were taking during the year. When the audited FTE or entry or exit dates were different from the reported FTE for a student, auditors recalculated the ADM and made appropriate adjustments to the funded ADM.
- ***SPED Data***—Additionally, for five of the 40 students where an ADM adjustment was made, the student had also been funded for a special education category. Auditors calculated the special education adjustment and determined that the amount was materially insignificant.
- ***Limiting***—Auditors reviewed the total ADM for each student to ensure that they were limited by SAIS.
- ***Instructional hours***—Auditors reviewed the School’s bell schedules and calendars for the fiscal years audited and determined that the School provided at least the minimum number of instructional hours as required by statute for each grade level.

The Audit Unit expresses its appreciation to the Eastpointe High School, Inc.’s administration and staff members for their cooperation and assistance throughout the audit.

FINDING 1: THE SCHOOL WAS IMPROPERLY FUNDED \$509,929.64 IN BASIC STATE AID FOR AN INELIGIBLE DROPOUT RECOVERY PROGRAM IN FY2014

Auditors determined that the School was improperly funded for an ineligible dropout recovery program in FY2014. The School failed to ensure that its dropout recovery program met the requirements as outlined in statute. As a result, the School improperly reported 74.50 ADM for students in the dropout recovery program and was improperly funded \$509,929.64 in Basic State Aid, which the School must repay to ADE pursuant to A.R.S. § 15-915.

The School Failed to Meet All Statutory Requirements to Provide a Dropout Recovery Program

The School's dropout recovery program was ineligible for funding because the School failed to ensure that its contractor complied with all statutory requirements. Statute allows a school district or charter school to either offer a dropout recovery program to high school students itself, or to contract with an EMO to provide a dropout recovery program if specified conditions are met. The School contracted with a limited liability company to provide its dropout recovery program. However, the School failed to ensure that the contractor met all of the statutory requirements to provide the program since the School's contracted EMO was not accredited by a regional accrediting body.

Statute allows school districts and charter schools to contract out a dropout recovery program—A.R.S. § 15-901.06 allows school districts and charter schools to offer a dropout recovery program if certain requirements are met. The statute also allows for a school district or charter school to contract with an EMO to provide a dropout recovery program if the school district or charter school ensures that the following conditions are met:

- The EMO is accredited by a regional accrediting body.
- Teachers provided by the EMO hold a current teaching license from any state and a valid Arizona fingerprint clearance card pursuant to A.R.S. § 15-534, and teachers of core subjects meet ADE's highly qualified teacher requirements in the subjects to which they are assigned.

The School contracted to provide a dropout prevention program—The School executed a contract with Dropout Prevention & Recovery Group, LLC (DPRG) on October 3, 2013 for the provision of dropout prevention and recovery services on behalf of the School as authorized by A.R.S. § 15-901.06. Through multiple interviews and a review of the contract, auditors determined that DPRG provided the dropout prevention program. Specifically, DPRG:

- Marketed the dropout recovery program to prospective students;
- Enrolled all 267 funded students into the DPRG student management system;
- Provided mentors for students that assisted students in determining what courses were needed for completion and were social mentors according to DPRG;
- Developed and provided the written learning plans as required by A.R.S. § 15-901.06(C);
- Determined the courses in which students must enroll. DPRG’s responsibilities included identifying “courses that qualify for diploma programs and upon successful completion will grant credits that may be applied to meet the qualifications of the “Written Plan” for each student”;
- Requested and obtained educational records of students from previously attended school districts and charter schools in Arizona;
- Provided instructors to students. The contract between the entities required DPRG to only utilize instructors who meet the minimum State of Arizona teaching requirements, including being highly qualified in the subjects they are teaching as required by A.R.S. § 15-901.06(I)(2). DPRG contracted with instructors from around the state to provide educational services at lab sites established by DPRG to the students in the dropout recovery program;
- Selected, delivered and provided access to the curriculum;
- Provided access to technology for students to participate in the dropout recovery program;
- Assessed the students for academic progress and completion by tracking their progression through the curriculum;
- Measured satisfactory monthly progress, which is used by ADE to determine funding for the month and year for participating school districts and charter schools; and
- Completed the monthly report required to be submitted to ADE for funding pursuant to A.R.S. § 15-901.06(E). For at least a few of the months in FY2014, DPRG directly reported this information to ADE.

The School’s contractual responsibilities were limited to administrative functions—While DPRG was responsible for all aspects of providing the dropout recovery program, auditors determined that the School’s contractual and actual responsibilities were limited to the following functions, which are administrative in nature:

- Providing the names and contact information to DPRG of students who have dropped out of the School over the last three years;
- Reporting the monthly satisfactory monthly progress information to ADE provided by DPRG;
- Payment to DPRG of invoices within a specified period of time of receiving monthly state funds for the dropout recovery program; and
- Applying credits to student transcripts and providing diplomas upon graduation for students completing the dropout recovery program.

The School failed to ensure DPRG met statutory requirements to provide the program—Based on multiple interviews and the provisions of the contract, auditors determined that the School failed to ensure that DPRG met all of the statutory requirements to provide a dropout recovery program. Specifically, DPRG did not meet the requirement in A.R.S. § 15-901.06(I) to be

accredited by a regional accrediting body. Additionally, DPRG administrators, when interviewed, stated that they were providing the dropout prevention program for the School and acting as an EMO but could not identify themselves as an EMO because they had not received regional accreditation as required by statute. However, DPRG staff told auditors that when they receive their regional accreditation they will be an EMO and can call themselves one at that time.

The School was funded for an ineligible dropout recovery program—As a result, the School was funded for an ineligible dropout prevention program for FY2014. Because the entire dropout recovery program was ineligible, none of the School’s 267 students enrolled in this program should have been funded in FY2014 for the program. Therefore, the School’s ADM was overreported by 74.50 ADM for FY2014.

The School Was Overfunded by \$509,929.64

The School did not receive the correct amount of Basic State Aid due to its reporting of ADM for an ineligible dropout recovery program in FY2014. As shown in Table 2 (see page 6), the School’s ADM was overstated by 74.50 for FY2014. As a result, the School was overfunded by \$509,929.64 in Basic State Aid, which must be repaid to ADE as required by A.R.S. § 15-915.

Table 2

**Eastpointe High School, Inc.
ADM and Funding Adjustments Due to
Ineligible Dropout Recovery Program
FY2014**

Fiscal Year	Students	ADM Adjustment	Net Funding Adjustment
2014	<u>267</u>	<u>74.50</u>	<u>\$509,929.64</u>
Total	<u>267</u>	<u>74.50</u>	<u>\$509,929.64</u>

Source: Auditor analysis of School records and DRP70 data for FY2014.

The School Must Ensure It Complies With Statutory Dropout Recovery Program Requirements

While the School failed to ensure that the requirements for an EMO to provide a dropout recovery program on behalf of the School were met, this can be remedied by ensuring that regional accreditation and teacher certification and other qualifications established in statute are met. The School must ensure that it conducts due diligence prior to entering into a contract under statutory requirements for a dropout recovery program.

Recommendations:

1. The School must repay ADE \$509,929.64 in Basic State Aid due to its reporting of ADM for an ineligible dropout recovery program.
2. The School must ensure that it meets all statutory requirements for providing or contracting to provide a dropout recovery program.

FINDING 2: THE SCHOOL DID NOT ACCURATELY REPORT SOME STUDENT DATA RESULTING IN AN OVERPAYMENT OF \$10,293.74

The School inaccurately reported the student enrollment data for 40 of the School's students for FY2012¹, FY2013 and FY2014. Specifically, auditors determined that 36 students had either an incorrect entry or withdrawal date, three students had an incorrectly reported FTE and one student who attended the School was not reported to SAIS. As a result of these errors, the School's ADM was overstated by 1.46 for the three fiscal years audited. Due to the inaccurate enrollment data, the School received a net overpayment of \$10,293.74 in Basic State Aid for the three fiscal years audited which the School must repay to ADE pursuant to A.R.S. § 15-915.

The School Inaccurately Reported Some Student Enrollment Data

The School inaccurately reported 40 students' enrollment data to ADE due to various errors, which resulted in the School's ADM being overreported by 1.46. ADE External Guideline and Procedures GE-17² states that, with the exception of pre-enrolled students, the enrollment date for a student is the first day of actual attendance. According to A.R.S. § 15-901, the withdrawal date for students for FY2012 and FY2013 is the last day of actual attendance. For FY2014, the withdrawal date for students is the last day of actual attendance or excused absence. Additionally, the FTE status of a student must be reported according to A.R.S. § 15-901. However, the School did not always adhere to these requirements. Specifically:

- 36 students had either an incorrect entry or withdrawal date that was reported to SAIS, which resulted in the School's ADM being overstated by 1.47.
- 3 students had an erroneously reported FTE status, which resulted in the School's ADM being overstated by 0.08.
- 1 student was not reported to SAIS; however, School attendance documentation showed the student as being enrolled and attending, which resulted in the School's ADM being understated by 0.08.

¹ In FY2012, the School was funded on average daily attendance. As a result, although auditors identified 0.94 ADM adjustments due to incorrect entry and withdrawal dates, there are no ADM or funding adjustments associated with these findings for that fiscal year.

² ADE External Guidelines and Procedures GE-17 states: "*For the purposes of determining Average Daily Membership (ADM) for a given school year at a given public school pursuant to ARS § 15-901 (A)(2), the first day of membership for continuing or pre-enrolled students, shall be defined as either the first day a student physically attends school or the first day that classroom instruction is offered, provided that such students physically attend school within the first ten school days. For all other students, the first day of membership shall be defined as the first day a student physically attends school.*"

As shown in Table 3, data reporting errors resulted in a net ADM overstatement of 1.46 for FY2012, FY2013 and FY2014.

Table 3

**Eastpointe High School, Inc.
ADM Adjustments Due to Enrollment Data Errors
FY2012, FY2013 and FY2014**

	FY2012¹	FY2013	FY2014	Total
Incorrect entry or withdrawal date	-	1.05	0.41	1.47
Incorrect FTE	-	-	0.08	0.08
Attended the School, but was not funded	-	(0.08)	-	(0.08)
Total Enrollment Data Errors	-	0.97	0.49	1.46

¹ In FY2012, the School was funded on average daily attendance. As a result, although auditors identified 0.94 ADM adjustments due to incorrect entry and withdrawal dates, there are no ADM or funding adjustments associated with these findings for that fiscal year.
Source: Auditor analysis of School records and SAIS data for FY2012, FY2013 and FY2014.

The School Must Properly Reconcile Its Enrollment Data With SAIS

The School can likely avoid errors in the future by ensuring it regularly and correctly reconciles its data to the data contained in SAIS. Although the School stated that reconciliation occurs after the 40th and 100th days, auditors still identified a number of errors that should be captured during a proper reconciliation. The School should review its reconciliation practices to ensure that they properly review the reports produced by SAIS and reconcile them to the School’s SMS data to identify any discrepancies that would affect funding and correct any errors identified.

The School Was Overfunded by \$10,293.74

Auditors determined that the School did not receive the correct amount of Basic State Aid due to the inaccurate enrollment data reported to ADE for FY2012, FY2013 and FY2014. As shown in Table 4 (see page 9), the enrollment data errors reported by the School resulted in its ADM being overstated by 1.46 for the three fiscal years audited. As a result, the School was overfunded by \$10,293.74 in Basic State Aid, which must be repaid to ADE as required by A.R.S. § 15-915.

Table 4

**Eastpointe High School, Inc.
ADM and Funding Adjustments Due to
Enrollment Data Errors
FY2012, FY2013 and FY2014**

Fiscal Year	ADM Adjustment	Net Funding Adjustment
2012	-	\$ -
2013	0.97	6,956.99
2014	<u>0.49</u>	<u>3,336.75</u>
Total	<u>1.46</u>	<u>\$ 10,293.74</u>

Source: Auditor analysis of School records and SAIS data for FY2012, FY2013 and FY2014.

Recommendations:

1. The School must repay ADE \$10,293.74 in Basic State Aid due to incorrectly reported enrollment data.
2. The School must properly reconcile its data each year to ensure it complies with A.R.S. § 15-901 and GE-17.

FINDING 3: THE SCHOOL FAILED TO MAINTAIN SOME FY2012 DATA

Although required by statute, the School failed to maintain a copy of its attendance and enrollment records in its SMS. School staff reported that its SMS and backup system were hacked during FY2102 and the data encrypted by a malicious and unknown user. In addition, the School did not maintain paper copies of this documentation. As a result, this data was inaccessible to the School and to auditors.

The School Failed To Maintain All Of Its Attendance Records As Required By State Law

The School failed to maintain attendance and other documentation as required by state law. Both state law and ADE guidelines require schools to retain student attendance and enrollment information for at least four years, depending on the type of documentation. Additionally, these requirements are reiterated in ADE Guideline and Procedures EX-18 and again in ADE External Guideline and Procedures EX-34, which states, “*all original attendance records, whether paper or paperless, must be maintained for four years.*”

However, according to School staff, the School’s SMS and its backup system were hacked and the data contained encrypted at some time during May 2012. Attempts by internal staff to recover the files failed. While an incident report was filed with the local police department, the files remained encrypted. Additionally, while School staff went back and recreated the student files, the daily attendance information was lost permanently as teachers enter this information daily directly into the SMS and did not maintain copies of this student information for all students.

School staff had printed some attendance documentation and placed it into the files of those students prior to the data being hacked. However, one of the 51 student files did not contain this daily attendance printout and as a result, this student’s data was not auditable. Additionally, some attendance reports for students and school-wide attendance reports could not be produced for auditors upon request.

As a result of this incident, according to School staff, a process was implemented for off-site backups of its data.

Recommendation:

1. The School must ensure compliance with A.R.S. § 41-151.12, Arizona State Library, Archives and Public Records Schedule Number 000-11-53 and EX-34 by maintaining all original attendance documentation for at least four years.

FINDING 4: THE SCHOOL DID NOT PROPERLY MAINTAIN SOME STUDENT RECORDS AS REQUIRED BY STATUTE AND GUIDELINE

The School did not properly maintain some student records required by statute and ADE guidelines. The School did not properly complete and maintain the official withdrawal form for some students as well as maintain supporting documentation in the student's cumulative file. In the future, the School should properly maintain these documents to ensure compliance with statute and ADE guidelines.

The School Did Not Properly Maintain the Withdrawal Form

The School did not maintain appropriate documentation to support the reported withdrawal code for some students sampled. These requirements are outlined A.R.S. § 41-151.12 and in Arizona State Library, Archives and Public Records Schedule Number 000-11-53. According to EX-18 School Finance Procedures Manual, "*As documentation helps to ensure uniform and comparable data across schools, districts and charters are required to use the form: Official Notice of Pupil Withdrawal when a student withdraws during the school year.*" Auditors reviewed a sample of six students and determined:

- 5 students did not have any documentation to support the withdrawal code reported to ADE. School districts and charter schools are required to obtain official written documentation that a student has transferred to another school or to an educational program that culminates in the award of a regular high school diploma.
- 2 students were reported to SAIS with a different withdrawal code than was recorded on the official withdrawal form. The School recorded both of these students on their withdrawal forms with a W4 code, or 'status unknown.' However, the School reported these same students to SAIS with a W1 code, or 'transfer to another school.' It is imperative to ensure accuracy in reporting of proper withdrawal codes because the W4 code is used by ADE to determine dropout rates for a school district or charter school but the W1 code is not part of this calculation.

The School must ensure that it collects and maintains proper documentation to support the withdrawal code reported to ADE.

Recommendations:

1. The School must ensure that it collects and maintains proper documentation to support the withdrawal code reported to ADE.
2. The School must ensure that it reports the proper withdrawal code to SAIS as was recorded on the withdrawal form.

ADM and Funding Adjustments

A.R.S. § 15-915 requires that ADE makes corrections for audit findings to both budget capacity and Basic State Aid. ADE’s School Finance Unit’s Memo 13-011 informs LEAs of these statutory requirements:

A.R.S. §15-915, as amended by Laws 2012, Chapter 357, Section 3, requires the superintendent of public instruction, when it is determined that state aid or budget limits have been calculated in error, within the prior 3 years, to make corrections to budget limits and state aid in the current year. (Hardship application may be approved by the superintendent). Effective for audits initiated during FY2014 and continuing in subsequent years, corrections for audit findings to both budget capacity and state aid (when applicable) will be made.

Basic State Aid adjustment of \$520,226.38 required to be repaid to ADE—Auditors identified an overall funding decrease of \$520,226.38 for the three fiscal years audited due to an ineligible dropout recovery program and erroneous student data.

Table 5 lists the ADM adjustments and the associated Basic State Aid adjustments for the School for FY2012, FY2013 and FY2014.

Table 5

**Eastpointe High School, Inc.
ADM and Funding Adjustments
FY2012, FY2013 and FY2014**

	FY2012		FY2013		FY2014		Total
	ADM	Funding	ADM	Funding	ADM	Funding	
Dropout Recovery Program	-	\$ -	-	\$ -	74.50	\$509,929.64	\$509,929.64
Enrollment Data Errors	=	---	<u>0.97</u>	<u>6,956.99</u>	<u>0.49</u>	<u>3,336.75</u>	<u>10,293.74</u>
Funding Adjustment	=	\$ -	<u>5.84</u>	<u>6,956.99</u>	<u>74.99</u>	<u>\$513,269.39</u>	<u>\$520,226.38</u>

Source: Auditor analysis of SAIS and School student and financial data for FY2012, FY2013 and FY2014.

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