



ARIZONA DEPARTMENT OF EDUCATION

The Audit Unit

1535 W Jefferson St, Bin 19 • Phoenix, AZ 85007

Phone (602) 364-4061 Fax (602) 364-2334

Diane Douglas
Superintendent of
Public Instruction

January 31, 2018

Re: Report Number 18-16

Shane Hawkins, Superintendent
Fort Thomas Unified District
PO Box 300
15560 W Elementary School Road
Fort Thomas, AZ 85536

Dear Mr. Hawkins,

The Arizona Department of Education (ADE) Audit Unit has completed an audit of the Fort Thomas Unified District (District) Average Daily Membership reported to ADE for Fiscal Years 2015, 2016, and 2017. The purpose of the audit was to determine whether the District properly reported student enrollment data and whether it received the appropriate amount of Basic State Aid.

Auditors conducted work in the following areas:

- **Entry and exit dates**—Auditors obtained SAIS and SMS entry and exit dates and total membership days data for 253 students for the three fiscal years audited. Auditors compared SMS data to the SAIS data.

To assess the accuracy of the District's SMS data and the data the District uploaded to ADE, auditors selected a random sample of students for each fiscal year audited, (100 students in 2015, 84 students in 2016 and 69 students in 2017), totaling 253 students. Auditors compared the student data to the SMS data and SAIS data. Specifically, auditors tested the entry and exit dates, as well as the total membership days. Auditors identified no material discrepancies.

- **FTE calculations**—In addition, auditors reviewed the student schedules for all sampled high school students 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 courses the students were taking during the year. Auditors identified no material discrepancies.
- **Attendance**—Auditors obtained student attendance profiles for the students sampled for the three fiscal years audited. Auditors reviewed the SMS student attendance profiles for each of these students and compared the reported attendance to the SMS data. Auditors identified no material discrepancies.
- **Instructional Hours**—Auditors obtained the bell schedules and calendars for all grade levels for the three fiscal years audited. Auditors determined that each grade level for each fiscal year met or exceeded the minimum annual instructional hours' threshold as required by statute.

Since no material discrepancies were identified for the areas examined, no findings or adjustments to Basic State Aid are required. As a result, no further action is needed at this time from the District.

We appreciate your cooperation and assistance throughout this review. If you have any further questions, please contact me at 602-364-4061.

Sincerely,

A handwritten signature in black ink that reads "Tammy Seilheimer". The signature is written in a cursive, flowing style.

Tammy Seilheimer,
Chief Auditor