



## Arizona Department of Education

The Audit Unit

1535 W. Jefferson St., Bin 19

Phoenix, Arizona 85007

602-364-4036

# Average Daily Membership Audit Report Peoria Unified School District Fiscal Years 2017, 2018 and 2019

Report Number—21-13

November 02, 2020



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## Arizona Department of Education

Audit Unit

November 02, 2020

Linda Palles Thompson, Superintendent  
Peoria Unified School District  
PO Box 39  
Peoria, AZ 85380

Dear Superintendent Thompson:

The Arizona Department of Education Audit Unit has conducted an audit of the Peoria Unified School District (District) Average Daily Membership (ADM) for Fiscal Years (FY) 2017, 2018 and 2019. The purpose of the audit was to address whether the District properly reported student enrollment, and to determine if it received the correct amount of Basic State Aid.

Auditors determined that the District incorrectly reported the enrollment data of 203 brick and mortar students and 7 AOI students, which resulted in its ADM being overstated by 62.33. As a result, the District was overfunded by \$275,740.30 which the District must repay to ADE.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Melissa Moreno".

Melissa Moreno,  
Chief Auditor

**Kathy Hoffman, Superintendent of Public Instruction**

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# INTRODUCTION AND BACKGROUND

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The Arizona Department of Education (ADE) Audit Unit has conducted an Average Daily Membership (ADM) audit of the Peoria Unified School District (District) pursuant to Arizona Revised Statutes (A.R.S.) § 15-239. This audit focused on whether the District properly reported enrollment data to ADE and received the correct amount of Basic State Aid for Fiscal Years (FY) 2017 through 2019.

***Average Daily Membership audits of district 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 district's or charter school's information reported to ADE's student data system to information found on the original records kept at the school. If auditors find that the school district's 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 district 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 district 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 district 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 district 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.

In addition, ADE will adjust the District's budget capacity if required. ADE School Finance Memorandum 13-011 summarizes the budget capacity adjustment authorized by statute:

*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 FY2013 and continuing in subsequent years, corrections for audit findings to both budget capacity and state aid (when applicable) will be made.*

**District information**—The District, located in Peoria, Arizona, offered instruction in grades PS through 12 during the fiscal years audited. They operated 7 high schools, one non-traditional high school and 34 elementary schools. Table 1 presents the District's unaudited student, staffing and financial information for FY2017, FY2018 and FY2019.

**Table 1**

**Peoria Unified School District  
Total students, revenues and expenditures  
Fiscal years 2017, 2018 and 2019  
(Unaudited)**

	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Students Enrolled</b>	<b>36,785</b>	<b>36,634</b>	<b>37,532</b>
<b>Number of Teachers</b>	<b>2,005</b>	<b>2,358</b>	<b>2,400</b>
<b>Revenue</b>			
Local	\$129,913,618	\$129,119,428	\$128,815,441
Intermediate	\$11,925,079	\$12,690,087	\$13,233,774
State	\$138,170,483	\$147,762,885	\$166,424,008
Federal	\$23,936,343	\$ 23,770,513	\$27,310,296
<b>Total Revenues</b>	<b><u>\$303,945,523</u></b>	<b><u>\$ 313,342,913</u></b>	<b><u>\$335,783,519</u></b>
<b>Total Expenditures</b>	<b><u>\$303,465,729</u></b>	<b><u>\$ 304,682,952</u></b>	<b><u>\$319,081,399</u></b>

Source: Annual Report of the Arizona Superintendent of Public Instruction for fiscal years 2017, 2018 and 2019.

## SCOPE AND METHODOLOGY

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The audit focused on whether the District 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 for Arizona School Districts (USFR) and its own policies and procedures for FY2017, FY2018 and FY2019.

To conduct this audit, auditors used a variety of methods, including examining District and ADE records to review 2,430 of 117,852 brick and mortar students and 891 AOI students over the three fiscal years audited. Adjustments to ADM are based solely on those identified students that the auditors evaluated further and are not extrapolated to create findings for the entire student population. Auditors also reviewed state statutes and District policies and procedures, and interviewed District management and staff. Specifically:

- **Enrollment data** – Auditors reviewed student schedules, enrollment histories and attendance data to determine if the enrollment data reported to ADE was correct. Auditors compared the entry and exit dates to determine if an adjustment was necessary. Auditors also reviewed absences to ensure that they were reported correctly and made adjustments if they were needed.
- **AOI data**—Auditors compared 100% of the Arizona Online Instruction data that was reported to ADE to the AOI data from the School. Auditors reviewed instructional time reported as well as the full or part time status that was reported for each student. When the data reported to ADE was incorrect, an adjustment was determined.
- **Student Files** – Auditors reviewed student files to ensure that they maintained required documentation such as birth certificates, immunization records, and supporting residency documentation. No material findings were identified for this area.
- **FTE calculations** – Auditors reviewed the bell schedules and student schedules to determine whether the District reported the correct full-time enrollment (FTE) data to ADE. Auditors calculated the FTE based on the classes and time a student was enrolled in the District and compared the FTE to what was reported to ADE. When the FTE was incorrect, auditors made an adjustment.
- **Instructional hours** – Auditors reviewed the bell schedules and calendars for the District for FY2017, FY2018 and FY2019. The total instructional hours offered for each grade met the minimum required by statute for each of the three fiscal years audited.
- **SPED Data** – Auditors determined whether an adjusted student had also been

funded for a special education (SPED) category. When students with a special education category also had an adjustment, auditors made an adjustment to the special education weight as well.

- **Limiting**—Auditors reviewed the total ADM for each enrolled student to ensure that they were appropriately limited by ADE’s data system. If a student was not limited appropriately, an adjustment was determined.

The Audit Unit expresses its appreciation to the District’s administration and staff members for their cooperation and assistance during the course of the audit.

# **FINDING 1: THE DISTRICT DID NOT ACCURATELY REPORT SOME STUDENT DATA, RESULTING IN AN OVERPAYMENT OF \$275,415.19**

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Auditors determined that the District inaccurately reported the student data for 196 students for FY2017, FY2018 and FY2019. Specifically, auditors found that 55 homebound students did not have the proper medical certification and/or receive the required four hours of instruction per week, six students that were not funded actually attended the District, 49 students had an incorrectly reported FTE, five students incurred non-fundable intervals due to excessive absences, and eight tuition-out students were not funded due to having integrity errors with the other LEA and could not be fixed through the 915 process. Furthermore, 55 preschool students were reported with an incorrect 100<sup>th</sup> day, four students were reported that did not attend, seven students were not properly limited by ADE's data system, seven students were reported with incorrect enrollment dates. In addition, 104 of these students that had data reported incorrectly were also funded with a SPED category. As a result of these errors, the District's ADM was overreported by 62.25. As a result, the District was overfunded by \$275,415.19 in Basic State Aid. According to A.R.S. § 15-915, ADE needs to recover these monies from the District.

## **The District inaccurately reported some student data**

The District inaccurately reported 196 students' enrollment data to ADE, which resulted in the District's ADM being overstated by 62.25.

According to A.R.S. § 15-901, homebound students must have medical certification and must receive at least 4 hours of instruction per week to be considered full-time. A.R.S. § 15-901 also states for a high school student to be reported as a 1.0 FTE, the student must be enrolled in at least four subjects which meet at least 123 hours annually each and total at least 720 instructional hours for the year. A student who does not meet these requirements is considered a part-time student and their FTE status must be reduced based on the number of actual instructional hours provided and courses enrolled. In addition, according to ADE External Guideline and Procedures GE-17 and A.R.S. § 15-901, except for pre-enrolled students, the enrollment dates for a student are the first day of actual attendance and the last day of actual attendance or excused absence. Pursuant to A.R.S. §15-901 (A)(2), students absent for ten (10) consecutive school days, except for excused absences, shall be withdrawn from the school. In addition, beginning in FY2019 "ADE School Finance Manual G. Defining Excused Absences" went into effect, which required that students who have reached the 10% threshold for cumulative absences (excused or unexcused) based on the number of instructional days, may generate non-fundable ADM intervals. However, the District did not always adhere to these requirements. Specifically, for the students that were sampled:

- 55 homebound students did not have the proper medical certification and/or receive the required 4 hours of instruction per week. As a result, the ADM for the District was overreported by 32.15.
- 6 students were not funded but actually attended the District. As a result, the ADM for the District was underreported by 5.49.
- 49 students had an incorrect FTE reported. As a result, the ADM for the District was overreported by 3.97.
- 5 students had a non-fundable interval due to having 10 or more consecutive absences in excess of the 10% threshold. As a result, the ADM for the District was overreported by 0.72.
- 8 tuition-out students were not funded due to having integrity errors with the other LEA. Due to AzEds processing issues, these students could not be fixed through the 915 process. As a result, the ADM for the District was underreported by 2.10.
- 55 preschool students were reported with an incorrect 100<sup>th</sup> day. As a result, the ADM for the District was underreported by 2.11.
- 4 students were reported as attended but did not actually attend the District. As a result, the ADM for the District was overreported by 0.18.
- 7 students were not properly limited by AzEds to 100 days. As a result, the ADM for the District was overreported by 0.16.
- 7 students were reported with incorrect enrollment dates. As a result, the ADM for the District was underreported by 0.11.
- 104 of the students that had data reported incorrectly were also funded with a SPED category. As a result, the weighted SPED ADM for the District was overreported by 34.89.

As shown in Table 2 (page 7), data reporting errors resulted in an ADM overstatement of 62.25 for the three fiscal years audited.

**Table 2**

**Peoria Unified School District  
ADM adjustments due to enrollment data errors  
Fiscal years 2017, 2018 and 2019**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Total</b>
Homebound	8.23	8.88	15.04	32.15
Attended	(4.49)	(1.00)	-	(5.49)
Incorrect FTE	0.35	1.64	1.98	3.97
10-day Absence	-	-	0.72	0.72
Integrity Error/915	(2.10)	-	-	(2.10)
PS Calendar	(0.51)	(1.31)	(0.29)	(2.11)
Did not Attend	0.10	0.01	0.07	0.18
Not Limited	0.07	0.05	0.04	0.16
Incorrect Enrollment Dates	(0.72)	(0.01)	0.62	(0.11)
SPED	(1.12)	5.17	30.84	34.89
<b>Total</b>	<b>(0.20)</b>	<b>13.44</b>	<b>49.01</b>	<b>62.25</b>

Source: Auditor analysis of District records, ADE data for fiscal years 2017, 2018 and 2019.

**The District failed to comply with statute and ADE guidelines**

The District did not follow statute and ADE guidelines when calculating and reporting student FTE or student enrollment data.

The District misreported 55 students as being homebound. According to ARS § 15-901, a homebound student must be certified by a medical doctor as being unable to attend regular classes for a period of not less than three school months during a school year. A homebound student can be counted as in attendance for each day in a week where at least four hours of instruction were provided. However, the District incorrectly reported the 55 students as being homebound without the proper certification and/or did not provide at least four hours of instruction per week.

Auditors determined that 49 of the District's students did not meet the statutory and ADE guideline requirements for full time enrollment (FTE). According to analysis of the District's calendars and high school bell schedules, auditors determined that each high school was on a block schedule where each class period was equivalent to two year-long courses. The high schools each have four class periods and a lunch; so potentially a student could be enrolled in 8 classes. However, some subjects fell short of the 123-hour requirement. For each high school, as long as a student was enrolled in the four subjects, excluding any classes under 123 hours, each fiscal year, they would receive enough hours and courses to be considered full time. However, the FTE that was reported for 49 students was not correct based on the number of courses the students were enrolled in. As a result, the District overreported the FTE for 49 students.

The District failed to properly withdraw students with excessive absences. Beginning in FY2019, according to “ADE School Finance Manual G. Defining Excused Absences”, excused absences are specifically defined, and students who have reached the 10% threshold for cumulative absences (excused or unexcused) based on the number of instructional days, may generate non-fundable ADM intervals. However, auditors found that the District was not properly determining excused or unexcused absences in their system. The District failed to report non-fundable intervals for five students in FY2019.

Additionally, the District misreported the enrollment data of 17 students. According 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. The District incorrectly reported the enrollment dates of seven students, four students were reported to ADE that did not attend, and seven students were not reported to ADE but did attend.

In addition, the calendar for the preschool program was reported incorrectly. ADM is based on the first 100 days of the school year. However, the preschool program was reported as a five-day program instead of the four days per week that it was in session. As a result, the 100<sup>th</sup> day calculated by ADE was incorrect.

In the future, the District must ensure it complies with statute and ADE guidelines to properly calculate and report FTE, report student enrollments, calendars and homebound students.

### **The District was overfunded by \$275,415.19**

Auditors determined that the District did not receive the correct amount of Basic State Aid due to the inaccurate student data reported to ADE for FY 2017, FY 2018 and FY 2019. The student data incorrectly reported by the District resulted in its ADM being overstated by 62.25. However, due to the change in funding from prior year to current year, the ADM adjustment for FY2017 did not impact Basic State Aid. As a result, the District was overfunded by \$275,415.19 in Basic State Aid for the three fiscal years audited. As a net result, as shown in Table 3, the District was overfunded by \$275,415.19 which ADE must recoup from the District pursuant to A.R.S. § 15-915.

**Table 3**

**Peoria Unified School District  
ADM and funding adjustments  
Fiscal years 2017, 2018 and 2019**

	<b>ADM Adjustment</b>	<b>Total \$</b>
2017	(0.20)	-
2018	13.44	\$57,618.72
2019	49.01	\$217,796.47
<b>Total</b>	<b>62.25</b>	<b>\$275,415.19</b>

Source: Auditor analysis of District and ADE records for fiscal years 2017, 2018 and 2019.

**Recommendations:**

1. The District must repay to ADE \$275,415.19 in Basic State Aid due to incorrectly reported student data.
2. The District must reconcile to ensure that enrollment dates are reported accurately pursuant to A.R.S. § 15-901.
3. The District needs to ensure that it properly calculates and reports students' FTE pursuant to statute and ADE guidelines.
4. The District should ensure that students with excessive absences be properly withdrawn and that excused and unexcused absences be reported correctly.
5. The District should ensure that Preschool calendars and dates are reported accurately pursuant to A.R.S. § 15-901.
6. The District must collect required homebound documentation and provide educational services to homebound students for a minimum of four hours per week during the time the student is considered homebound for these students to be considered fundable.

## FINDING 2: THE DISTRICT DID NOT ACCURATELY REPORT AOI DATA RESULTING IN AN OVERPAYMENT OF \$325.11

The District did not accurately report enrollment data for seven out of 891 of its AOI students to ADE for fiscal years 2017, 2018 and 2019. Specifically, auditors found that 3 students were reported to ADE’s System with incorrect minutes, 1 student had been reported as full time but was part time, and 3 students were reported with an incorrect FTE status. As a result, the District’s weighted AOI ADM was overstated by 0.076. This led to the District being overfunded by \$325.11 which the District must pay to ADE according to A.R.S. § 15-915.

### The District inaccurately reported AOI enrollment data

Auditors determined that student data for seven of its AOI students was inaccurate, which resulted in the District’s weighted AOI ADM being overstated by 0.076 for fiscal years 2017, 2018 and 2019. According to A.R.S. § 15-808, AOI ADM is based on the number of minutes a student participates in the AOI during the year. In addition, SF-0003 states that full time AOI students must enroll in and participate in four or more classes during the year. If a student is enrolled in fewer than four classes, they should be reported as part time. However, the District did not always meet these requirements as follows:

- 3 students’ total minutes were reported incorrectly.
- 1 student was incorrectly reported as full time and should have been reported as part time.
- 3 students were reported with an incorrect FTE status.

As shown in Table 4, AOI data reporting errors resulted in a net weighted ADM overstatement of 0.076 for fiscal years 2017, 2018 and 2019.

**Table 4**

**Peoria Unified School District  
AOI ADM Adjustments  
Fiscal years 2017, 2018 and 2019**

<b>Adjustments</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Total</b>
Full time	-	-	0.230	0.230
Part time	0.003	-	(0.157)	(0.154)
<b>Total</b>	<b>0.003</b>	<b>-</b>	<b>0.073</b>	<b>0.076</b>

Source: Auditor analysis of District records and ADE data for fiscal years 2017, 2018 and 2019.

## The District must properly reconcile its AOI enrollment data with ADE data

The District can likely avoid errors in the future by ensuring it regularly and correctly reconciles its data to the data contained in ADE'S System. The District should review its reconciliation practices to ensure that its staff properly review the reports produced by and reconcile them to the District's AOI SMS data to identify any discrepancies that would affect funding and correct any errors identified. The District must comply with the requirements of A.R.S. § 15-808 and SF-0003 when calculating and reporting AOI students.

## The District was overfunded by \$325.11

Auditors determined that the District did not receive the correct amount of Basic State Aid due to the inaccurate AOI student data reported to ADE for the fiscal years audited. The student data incorrectly reported by the District resulted in its ADM being overstated by 0.076. However, due to the change in funding from prior year to current year, the ADM adjustment for FY2017 did not impact Basic State Aid. As a result, the District was overfunded by \$325.11 in Basic State Aid for the three fiscal years audited. As a net result, as shown in Table 5, the District was overfunded by \$325.11 which ADE must recoup from the District pursuant to A.R.S. § 15-915.

**Table 5**

**Peoria Unified School District  
ADM and funding adjustments due to AOI enrollment data errors  
Fiscal years 2017, 2018 and 2019**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Total</b>
ADM	0.003	-	0.073	0.076
Basic State Aid	-	-	\$325.11	\$325.11
<b>Total funding adjustments</b>	-	-	<b>\$325.11</b>	<b>\$325.11</b>

Source: Auditor analysis of District records, A.R.S. § 15-901.

### Recommendations:

1. The ADE must recoup from the District \$325.11 in Basic State Aid for the fiscal year audited for incorrect AOI enrollment data.
2. The District must comply with the requirements of A.R.S. § 15-808 and SF-0003 when calculating and reporting AOI students.

# ADM AND FUNDING ADJUSTMENTS

A.R.S. § 15-915 requires that ADE makes corrections for audit findings to both budget capacity and 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 2013 and continuing in subsequent years, corrections for audit findings to both budget capacity and state aid (when applicable) will be made.*

**Budget capacity adjustment required**—The District must adjust its budget capacity for the three fiscal years audited. Budget capacity adjustment calculations for the District will be made by ADE once the audit is finalized.

**Basic State Aid adjustment of \$275,740.30 required to be paid to ADE**—Auditors identified an overall funding adjustment of \$275,740.30 for the three fiscal years audited due to inaccurate student enrollment.

Table 6 lists the ADM adjustments and the associated Basic State Aid adjustments for the District for fiscal years 2017, 2018 and 2019.

**Table 6**

**Peoria Unified School District  
ADM and funding adjustments  
Fiscal years 2017, 2018 and 2019**

	2017		2018		2019		Total	
	ADM	Funding	ADM	Funding	ADM	Funding	ADM	Funding
Inaccurate enrollment data	(0.20)	-	13.439	\$57,618.72	49.01	\$217,796.47	62.25	\$275,415.19
AOI	0.003	-	-	-	0.073	\$325.11	0.076	\$325.11
<b>Total funding adjustment</b>	<b>(0.195)</b>	<b>-</b>	<b>13.439</b>	<b>\$57,618.72</b>	<b>49.083</b>	<b>\$218,121.58</b>	<b>62.327</b>	<b>\$275,740.30</b>

Source: Auditor analysis of ADE and District student and financial data for fiscal years 2017, 2018 and 2019.

