



Office of Business and Finance

FAQ: Audits

The ADE Audit team would like to remind you continue to document your activities as they relate to your education and ADM. As with previous years, ADE will monitor LEAs based on guidance provided at the State and Federal level.

Q: How does the public school demonstrate to audit that they complied with statute to provide general educational opportunities?

In order to demonstrate that general educational opportunities were provided (H.B. 2910, Section 1, Paragraph C(2)), the public school will need to document how education was provided to students as well as the dates that the education was provided.

Q: How will public schools be audited if they did provide general educational opportunities from 3/30/20 through the end of the planned school year?

If the public school did provide general educational opportunities starting on 3/30/20 through the end of the planned school year, then all requirements for instructional days, instructional hours for classes, or annual instructional hours will be considered in compliance for FY2020 (H.B. 2910, Section 1, Paragraph C(1)).

Q: How will public schools be audited if they did not provide any general educational opportunities?

The public school is not required to make up any missed instructional days or hours from 3/15/20-3/29/20 (H.B. 2910, Section 1, Paragraph C(1)). Audit will consider the planned time on the schedule towards the total days and hours provided for the year according to A.R.S. §15-901. However, after 3/29/20, no days or hours will be considered, and the school may no longer be in compliance with the day or hour requirements for FY2020.

Q: How will public schools be audited if they did provide general educational opportunities, but either started after 3/30/20 or ended prior to through the end of the planned school year?

The public school is not required to make up any missed instructional days or hours from 3/15/20-3/29/20 (H.B. 2910, Section 1, Paragraph C(1)). Audit will consider the planned time on the schedule towards the total days and hours provided for the year according to A.R.S. §15-901. For any time where general educational opportunities are provided, audit will consider the planned time on the schedule towards the total days and hours provided for the year. Any time between 3/30/20 and the scheduled end of the school year where general educational opportunities are not provided will not be considered.