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The Audit Unit

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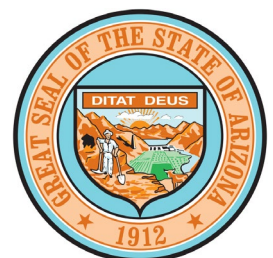
Phoenix, Arizona 85007

602-364-4036

Average Daily Membership Audit Report Blueprint Education Fiscal Years 2019, 2020 and 2021

Report Number—22-25

January 31, 2022



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Arizona Department of Education

Audit Unit

January 31, 2022

Mark French, CEO
Blueprint Education
5651 W Talavi Blvd Ste 170
Glendale, AZ 85306

Dear CEO French:

The Arizona Department of Education Audit Unit has conducted an audit of the Blueprint Education (School) Average Daily Membership (ADM) for Fiscal Years 2019, 2020 and 2021. The purpose of the audit was to address whether the School properly reported student enrollment, and to determine if it received the correct amount of Basic State Aid.

Auditors determined that the School incorrectly reported the enrollment data of 108 students, which resulted in its ADM being overstated by 54.69. Furthermore, the School incorrectly reported the AOI data of 157 students, which resulted in its ADM being overstated by 1.27. As a result, the School was overfunded by \$309,108.85 which the School must repay to ADE. Additionally, auditors determined that the School failed to properly maintain some required documentation in student cumulative files.

We appreciate the cooperation and assistance provided by the School'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

The Arizona Department of Education (ADE) Audit Unit has conducted an Average Daily Membership (ADM) audit of the Blueprint Education (School) pursuant to Arizona Revised Statutes (A.R.S.) § 15-239. This audit focused on whether the School properly reported enrollment data to ADE and received the correct amount of Basic State Aid for Fiscal Years (FY) 2019 through 2021.

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.

School information—The School, located in Glendale, Arizona, offered instruction in grades 9 through 12 during the fiscal years audited. The School had one high school and one AOI program. Table 1 presents the School’s unaudited student, staffing and financial information for FY2019, FY2020 and FY2021.

Table 1
Blueprint Education
Total students, revenues and expenditures
Fiscal Years 2019, 2020 and 2021
(Unaudited)

| | 2019 | 2020 | 2021 |
|---------------------------|----------------------------|----------------------------|----------------------------|
| Students enrolled | 541 | 617 | 677 |
| Number of teachers | 14 | 13 | 12 |
| Revenue | | | |
| Local | \$ 65,405 | \$ 52,498 | \$ 11,898 |
| Intermediate | \$ 0 | \$ 0 | \$ 0 |
| State | \$ 3,708,165 | \$ 4,293,282 | \$ 4,773,175 |
| Federal | \$ 201,949 | \$ 277,960 | \$ 815,418 |
| Total revenues | <u>\$ 3,975,519</u> | <u>\$ 4,623,740</u> | <u>\$ 5,600,491</u> |
| Total expenditures | <u>\$ 3,599,683</u> | <u>\$ 4,263,423</u> | <u>\$ 4,829,075</u> |

Source: Annual Report of the Arizona Superintendent of Public Instruction for FY2019, FY2020 and FY2021.

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 for Arizona Charter Schools (USFRCS) and its own policies and procedures for FY2019, FY2020 and FY2021.

To conduct this audit, auditors used a variety of methods, including examining School and ADE records to review 2,892 of 3,843 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 School policies and procedures, and interviewed School 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.
- **FTE calculations** – Auditors reviewed the bell schedules and student schedules to determine whether the School 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 School, and compared the FTE to what was reported to ADE. When the FTE was incorrect, auditors made an adjustment.
- **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. Auditors identified files that did not contain all the documentation that was required to be kept in them by statute and ADE guidelines.
- **Instructional hours** – Auditors reviewed the bell schedules and calendars for the School for FY2019, FY2020 and FY2021. The total instructional hours offered for each grade met the minimum required by statute for each of the three fiscal years audited.
- **Distance Learning Plans** – Auditors reviewed the Distance Learning Plans (DLP)

for FY2021 that were used to provide education to students. In addition, auditors reviewed the percentage of learning that was distance learning or in person to determine if this was reported correctly. No findings were identified for this area.

- ***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 System. No findings were identified for this area.

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

FINDING 1: THE SCHOOL DID NOT ACCURATELY REPORT SOME STUDENT DATA, RESULTING IN AN OVERPAYMENT OF \$299,187.46

Auditors determined that the School inaccurately reported the student data for 108 students for FY2019, FY2020 and FY2021. Specifically, auditors found that 105 students had an incorrectly reported FTE, two students had 10 consecutive unexcused absences and one student had an incorrect enrollment date. In addition, 18 of these students that had data reported incorrectly were also funded with a SPED category. As a result of these errors, the School's ADM was overreported by 54.69 and the School was overfunded by \$299,187.46 in Basic State Aid. According to A.R.S. § 15-915, ADE needs to recover these monies from the School.

The School inaccurately reported some student data

The School inaccurately reported 108 student's enrollment data to ADE, which resulted in the School's ADM being overstated by 54.69.

According to A.R.S. § 15-901, 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 subjects enrolled.¹ In addition, according to ADE External Guideline and Procedures GE-17 and A.R.S. § 15-901, with the exception of 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. Finally, A.R.S. § 15- 901 states that a student with 10 consecutive unexcused absences must be withdrawn. However, the School did not always adhere to these requirements. Specifically, for the students that were sampled:

- 105 students had an incorrect FTE reported. As a result, the ADM for the School was overreported by 51.84.
- 2 students had 10 consecutive unexcused absences and should have been withdrawn. As a result, the ADM for the School was overreported by 0.23.

¹ Pursuant to A.R.S. § 15-901, a full time student (1.0 FTE) in grades 9 through 12 must be scheduled for and attending at least 720 hours of instruction and at least four subjects each of which meets for at least 123 hours annually; a 0.75 FTE student must be scheduled for at least 540 hours of instruction and at least three subjects each of which meets for at least 123 hours annually, a 0.50 FTE student must be scheduled for at least 360 hours of instruction and at least two subjects each of which meets for at least 123 hours annually and a 0.25 FTE student must be scheduled for at least 180 hours of instruction and at least one subject which meets for at least 123 hours annually.

- 1 student was reported with an incorrect enrollment date. As a result, the ADM for the School was overreported by 0.21.
- 18 of the students that had data reported incorrectly were also funded with a SPED category. As a result, the weighted SPED ADM for the School was overreported by 2.41.

As shown in Table 2, data reporting errors resulted in an ADM overstatement of 54.69 for FY2019, FY2020 and FY2021.

Table 2
Blueprint Education
ADM adjustments due to enrollment data errors
Fiscal Years 2019, 2020 and 2021

| | 2019 | 2020 | 2021 | Total |
|---------------------------|--------------|-------------|--------------|--------------|
| FTE | 20.76 | (0.01) | 31.09 | 51.84 |
| Absence | - | 0.23 | - | 0.23 |
| Incorrect enrollment date | - | 0.21 | - | 0.21 |
| SPED | 2.39 | - | 0.02 | 2.41 |
| Total | 23.15 | 0.43 | 31.11 | 54.69 |

Source: Auditor analysis of School records, ADE data for FY2019, FY2020 and FY2021.

The School failed to comply with statute and ADE guidelines

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

Auditors determined that 105 of the School’s students did not meet the statutory and ADE guideline requirements for full time enrollment (FTE). According to A.R.S. § 15-901, 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. However, some subjects did not meet 123 annual instructional hours and the FTE that was reported for some students was not correct based on the number of subjects or annual instructional hours the students were enrolled in. As a result, the School overreported the FTE for 105 students.

Additionally, the School misreported the enrollment data of three students. According to ARS § 15-901 and ADE guidelines, 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. Additionally, A.R.S. § 15- 901 states that a

student with 10 consecutive unexcused absences must be withdrawn. However, two students had 10 or more consecutive unexcused absences and one student had an incorrect enrollment date.

In the future, the School must ensure it complies with statute and ADE guidelines to properly report FTE and student enrollments.

The School was overfunded by \$299,187.46

Auditors determined that the School did not receive the correct amount of Basic State Aid due to the inaccurate student data reported to ADE for FY2019, FY2020 and FY2021. The student data incorrectly reported by the School resulted in its ADM being overstated by 54.69. As a result, the School was overfunded by \$299,187.46 in Basic State Aid, which ADE must recoup from the School. Table 3 shows the ADM and funding adjustments required for the School for FY2019, FY2020 and FY2021.

Table 3

**Blueprint Education
ADM and funding adjustments
Fiscal Years 2019, 2020 and 2021**

| | ADM adjustment | Total |
|--------------|-----------------------|---------------------|
| 2019 | 23.15 | \$152,272.49 |
| 2020 | 0.43 | \$ 1,828.23 |
| 2021 | 31.11 | \$145,086.74 |
| Total | 54.69 | \$299,187.46 |

Source: Auditor analysis of School and ADE records for FY2019, FY2020 and FY2021.

Recommendations:

1. The School must repay to ADE \$299,187.46 in Basic State Aid due to incorrectly reported student data.
2. The School must ensure that it properly reports students' FTE pursuant to statute and ADE guidelines.
3. The School must ensure that students are properly withdrawn pursuant to statute and ADE guidelines.
4. The School must reconcile to ensure that enrollment dates are reported accurately pursuant to A.R.S. § 15-901.

FINDING 2: THE SCHOOL DID NOT ACCURATELY REPORT AOI DATA RESULTING IN AN OVERPAYMENT OF \$9,921.39

The School did not accurately report enrollment data for 157 of its AOI students to ADE for FY2019, FY2020 and FY2021. Specifically, auditors found that 94 students had been reported as full time but were part time, 62 students had been reported as part time but were full time and one student was reported with an incorrect FTE. In addition, one of these students that had data reported incorrectly was also funded with a SPED category. As a result, the School's weighted AOI ADM was overstated by 1.27. This led to the School being overfunded by \$9,921.39 which ADE must recoup from the School according to A.R.S. § 15-915.

The School inaccurately reported some AOI data

Auditors determined that student data for 157 of its AOI students was inaccurate, which resulted in the School's weighted AOI ADM being overstated by 1.27 for FY2019, FY2020 and FY2021. 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 School did not always meet these requirements as follows:

- 94 students were incorrectly reported as full time and should have been reported as part time.
- 62 students were incorrectly reported as part time and should have been reported as full time.
- 1 student was reported with an incorrect FTE.
- 1 student that was identified with an adjustment also had a SPED weight.

As shown in Table 4, AOI data reporting errors resulted in a net weighted ADM overstatement of 1.27 for FY2019, FY2020 and FY2021.

Table 4

**Blueprint Education
Weighted AOI ADM adjustments
Fiscal Years 2019, 2020 and 2021**

| | 2019 | 2020 | 2021 | Total |
|--------------|-------------|---------------|---------------|--------------|
| Full time | 14.35 | (2.58) | (1.05) | 10.72 |
| Part time | (12.55) | 2.02 | 0.94 | (9.59) |
| SPED | 0.14 | - | - | 0.14 |
| Total | 1.94 | (0.56) | (0.11) | 1.27 |

Source: Auditor analysis of School records and ADE data for Fiscal Years 2019, 2020 and 2021.

The School must properly reconcile its enrollment data with ADE data

The School 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 School should review its reconciliation practices to ensure that its staff properly review the reports produced by and reconcile them to the School’s AOI SMS data to identify any discrepancies that would affect funding and correct any errors identified. The School must comply with the requirements of A.R.S. § 15-808 and SF-0003 when calculating and reporting AOI students.

The School was overfunded by \$9,921.39

Auditors determined that the School did not receive the correct amount of Basic State Aid due to the inaccurate AOI student data reported to ADE for FY2019, FY2020 and FY2021. The student data incorrectly reported by the School resulted in its ADM being overstated by 1.27. As a result, the School was overfunded by \$9,921.39 in Basic State Aid, which ADE must recoup from the School. Table 5 (see page 10) shows the ADM and funding adjustments required for the School for FY2019, FY2020 and FY2021.

Table 5

**Blueprint Education
ADM and funding adjustments
Fiscal Years 2019, 2020 and 2021**

| | ADM adjustment | Total |
|--------------|-----------------------|--------------------|
| 2019 | 1.94 | \$12,794.52 |
| 2020 | (0.56) | \$(2,356.02) |
| 2021 | (0.11) | \$ (517.11) |
| Total | 1.27 | \$ 9,921.39 |

Source: Auditor analysis of School and ADE records for Fiscal Years 2019, 2020 and 2021.

Recommendations:

1. The School must repay to ADE \$9,921.39 in Basic State Aid for FY2019, FY2020 and FY2021 for incorrect AOI enrollment data.
2. The School must comply with the requirements of A.R.S. § 15-808 and SF-0003 when calculating and reporting AOI students.

FINDING 3: THE SCHOOL DID NOT PROPERLY MAINTAIN SOME STUDENT RECORDS AS REQUIRED BY STATUTE AND GUIDELINE

Auditors determined that the School failed to properly maintain residency, birth certificate and immunization documentation for some students as required by statute and ADE guidelines. The School did not properly maintain required documentation in some of its student cumulative files. In the future, the School should properly maintain these documents to ensure compliance with statute and ADE guidelines.

The School did not properly maintain student file documentation

Auditors determined that the School failed to maintain residency documentation for some students as required by statute and ADE guidelines. According to A.R.S. § 15-823 and the ADE Arizona Residency Guideline, school districts and charter schools are required to maintain verifiable documentation of Arizona residency in the student's cumulative file. This documentation must be provided each time a student enrolls in a school district or charter school, and reaffirmed during the annual registration process. The ADE Arizona Residency Guideline identifies an approved list of options a parent or legal guardian may provide to the school district or charter school to meet these requirements.

Auditors also determined that the School failed to maintain birth certificate documentation for some students as required by statute. According to A.R.S. § 15-828, the student file must contain a photocopy of the student's birth certificate, other reliable proof of the student's identity and age and affidavit explaining the inability to provide a birth certificate, or a letter from an authorized agency with custody of the student.

In addition, auditors determined that the School failed to maintain immunization documentation for some students as required by statute. According to A.R.S. § 15-872, "A pupil shall not be allowed to attend school without submitting documentary proof to the school administrator unless the pupil is exempted from immunization pursuant to section 15-873."

The School did not maintain the proper documentation required by statute and ADE's residency guideline. Of the 90 students sampled, 11 student files did not have the proper residency documentation, 33 student files did not have the residency reaffirmed annually, two student files did not have a birth certificate and one student file did not have immunization record documentation. Table 6 (see page 12) lists the student file documentation maintained by the School for FY2019, FY2020 and FY2021.

Table 6

**Blueprint Education
Student cumulative file documentation
Fiscal Years 2019, 2020 and 2021**

| | Total sampled | Missing residency documentation | Residency not reaffirmed | Missing birth certificate | Missing immunization |
|--------------|--------------------------|------------------------------------------------|-------------------------------------|--------------------------------------|---------------------------------|
| 2019 | 30 | 1 | 7 | 0 | 0 |
| 2020 | 30 | 6 | 8 | 2 | 1 |
| 2021 | 30 | 4 | 18 | 0 | 0 |
| Total | 90 | 11 | 33 | 2 | 1 |

Source: Auditor analysis of School records for FY2019, FY2020 and FY2021.

In the future, the School must ensure that it complies with statute by collecting and maintaining in each student's cumulative file copies of verifiable residency, birth certificate documentation and immunization documentation as required by law.

Recommendation:

1. The School must comply with statute by collecting and maintaining in each student's cumulative file copies of verifiable residency, birth certificate and immunization documentation as required by law.

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.

Basic State Aid adjustment of \$309,108.85 required to be paid to ADE—Auditors identified an overall funding adjustment of \$309,108.85 for the three fiscal years audited due to inaccurate student brick and mortar and AOI enrollment.

Table 7 lists the ADM adjustments and the associated Basic State Aid adjustments for the School for FY2019, FY2020 and FY2021.

Table 7

**Blueprint Education
ADM and funding adjustments
Fiscal Years 2019, 2020 and 2021**

| | 2019 | | 2020 | | 2021 | | Total | |
|---------------------------------|-------|--------------|--------|--------------|--------|--------------|--------------|---------------------|
| | ADM | Funding | ADM | Funding | ADM | Funding | ADM | Funding |
| Brick and Mortar | 23.15 | \$152,272.49 | 0.43 | \$1,828.23 | 31.11 | \$145,086.74 | 54.69 | \$299,187.46 |
| AOI | 1.94 | \$12,794.52 | (0.56) | \$(2,356.02) | (0.11) | \$(517.11) | 1.27 | \$9,921.39 |
| Total funding adjustment | 25.09 | \$165,067.01 | (0.13) | \$(527.79) | 31.00 | \$144,569.63 | 55.96 | \$309,108.85 |

Source: Auditor analysis of ADE and School student and financial data for FY2019, FY2020 and FY2021.