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February 1, 2018

Performance Audit  
Recommendations and  
Corrective Actions for Audit:  
16-02

EQUALIZED PUPILS

Agency of Education's  
Calculations Generally Followed  
Law but Data Quality Could Be  
Enhanced

Dated: March 11, 2016

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# Overview

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The SAO makes recommendations designed to improve the operations of state government. For our work to produce benefits, auditees or the General Assembly must implement these recommendations, although we cannot require them to do so. Nevertheless, a measure of the quality and persuasiveness of our performance audits is the extent to which these recommendations are accepted and acted upon. The greater the number of recommendations that are implemented, the more benefit will be derived from our audit work.

In 2010, the SAO began to follow-up on the recommendations issued in our performance audits. Experience has shown that it takes time for some recommendations to be implemented. For this reason, we perform our follow-up activities one and three years after the calendar year in which the audit report is issued. Our annual performance reports summarize whether we are meeting our recommendation implementation targets.

<http://auditor.vermont.gov/about-us/strategic-plans-and-performance-reports>

This report addresses the requirements of Act 155 (2012) to post the results of our recommendation follow-up work on our website. The report does not include follow-up on recommendations issued as part of the state's financial statement audit and the federally mandated Single Audit, which are performed by a contractor. However, our current contract for this work requires the contractor to provide the results of its recommendation follow-up.

Audit Number & Name	Rec #	Recommendation	Follow-Up Date	Status	Review Comments
<a href="#">16-2 Equalized Pupils-Agency of Education's Calculations Generally Followed Law but Data Quality Could Be Enhanced</a>	1	Develop more detailed criteria for districts in reporting of: <ul style="list-style-type: none"> <li>Federally funded students, and</li> <li>English language learners (ELL) designation.</li> </ul>	2017	Not Implemented	The Agency of Education (AOE) had planned to amend the SY18 Public School Fall Census instructions to address this recommendation and had anticipated that the Statewide Longitudinal Data System (SLDS) would be utilized for collection of the census information. The census guidelines were not amended as planned and the SLDS was delayed. Funding sources were discussed at all training sessions.
			2019		The three-year recommendation follow-up for this audit will be conducted in 2019.
	2	Develop a process to evaluate the completeness and accuracy of school districts reporting of homeschooled students, such as a system edit or backend checks for data anomalies.	2017	Not Implemented	According to AOE, the back-end check for homeschooled students will be incorporated into the SLDS, but implementation of the SLDS has been delayed.
			2019		The three-year recommendation follow-up for this audit will be conducted in 2019.
	3	Improve the process for reconciliation of state-placed students ensuring that the year-end reports submitted by supervisory unions are consistent with the information provided by DCF.	2017	Implemented	AOE developed new procedures to improve the accuracy of the state-placed students (SPS) count. Annually, AOE sends a worksheet to school districts to complete and return to AOE. Using spreadsheets obtained from the Department of Children and Families (DCF), AOE compares the DCF spreadsheets to the worksheets prepared by school districts and notifies the districts when discrepancies are found. In the event the school district does not know where the student is going to school, AOE contacts special education administrators and/or DCF staff to determine where the student is attending school. To improve the efficiency of this process going forward, semi-annually AOE plans to send the school districts a list of SPS living in their districts so that when the annual count of SPS needs to be assembled, the school districts will have the most accurate information.
			No further follow-up is required because the recommendation was implemented.		
	4	In the Fall census submissions, obtain student level designations to identify: <ul style="list-style-type: none"> <li>ELL students, and</li> <li>ELL students who do not reside with families receiving nutritional benefits.</li> </ul>	2017	Not Implemented	AOE has not taken any action to implement this recommendation.
			2019		The three-year recommendation follow-up for this audit will be conducted in 2019.
	5	Direct school districts to use DCF Directly Certified reports for the information regarding ELL students receiving nutritional benefits (3SquaresVT).	2017	Not Implemented	The AOE data team is meeting to determine how best to use the data from the DCF Directly Certified reports, but no decisions have been made.
			2019		The three-year recommendation follow-up for this audit will be conducted in 2019.

Audit Number & Name	Rec #	Recommendation	Follow-Up Date	Status	Review Comments
<a href="#">16-2 Equalized Pupils-Agency of Education's Calculations Generally Followed Law but Data Quality Could Be Enhanced</a>	6	Compare what the school districts report for ELL students and ELL students that do not reside with the families receiving nutrition benefits to the data in the AOE ELL database and DCF Directly Certified reports and follow up on significant differences.	2017	Not Implemented	The AOE data team is meeting to determine how best to use the data from the DCF Directly Certified reports, but no decisions have been made.
			2019		The three-year recommendation follow-up for this audit will be conducted in 2019.
	7	Provide guidance to school boards regarding the interpretation of 16 VSA §1075 and whether or the extent to which it requires them to verify students' legal residences.	2017	Partially Implemented	AOE updated handouts used during census training to address interpretation of 16 V.S.A. §1075. The handouts now include guidance on legal residence as defined in 16 V.S.A. §1075, but do not address whether or the extent to which school boards are required to verify students' legal residence.
			2019		The three-year recommendation follow-up for this audit will be conducted in 2019.