

# **MINIMUM FOUNDATION PROGRAM STUDENT COUNT AUDITS**

## **Documentation Requirements**

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## INTRODUCTION

In an effort to facilitate the auditing process, the Louisiana Department of Education has established *minimum* requirements for supporting documentation for use by school districts. Minimum requirements for Vocational Education units and At-Risk students have again been provided this year. The Minimum Foundation Program formula adopted for each school year requires student data to be used for the Special Education weight. Therefore, minimum documentation requirements for Special Education have also been furnished.

District personnel should make every effort to supply the required documents. Any documentation provided by individual schools to the central office should be reviewed for completeness by central office personnel *prior to* the audit. If an individual school does not furnish the required documents, the central office should follow up to secure the documentation so it can be ready for review by the auditors.

If a district does not have all the required documentation on the day of the audit, the school district will be given a limited amount of time in which to secure the needed documentation. If a document cannot be provided, any substitution will be examined on an individual basis and final determination of acceptance, as sufficient documentation will be made by the Audit staff.

Occasionally, districts will be asked to provide additional documentation (i.e. lunch reports, doctors' excuses, grades, etc.) if the inclusion of a certain student in the funded membership remains questionable after review of all required documentation. This procedure will give the district a final opportunity to provide evidence that this student should be included in the funded membership.

Student records used as supporting documentation for any and all students in question should be retained by the school for a minimum of *three years*.

**DOCUMENTATION REQUIREMENTS  
FOR  
STUDENT DATA**

District personnel should maintain documentation necessary to verify that students included in the Student Membership Count taken from the Student Information System (SIS) were actually enrolled and attending school on **October 1**. The following items are considered as the **minimum supporting documentation required** for all students in question:

1. **School enrollment/registration document signed and dated by the parent or guardian.** A computer printout listing the date of enrollment may be acceptable if it has been determined that the computer system is reliable. Experience from past audits has shown that computer data do not always agree with source documents used to input the data. For example, some school district computer records show that all students are enrolled on the first day of school whether or not each student was actually enrolled on that day.
2. **A copy of the student's social security card or documentation of the State-assigned identification number.** Every effort should be made to provide legible copies of social security cards when the social security number is used as the state ID number.
3. **Student's daily school attendance record showing attendance from the first day of school through October 30.** These data can be maintained in the teacher's rollbook or on the school's computer system. **The rollbook is the preferred document for verifying student attendance;** because it has been determined that the teacher's rollbook usually provides the most accurate evidence of the location of a student on October 1. Previous audits have revealed that computer data do not always agree with input documents. For example, the computer system and the rollbook may have different dates for a student's withdrawal from school. (See "Guidelines for Maintaining Student Attendance Data," found on page 4 of this document.)

For students enrolled in homebound instruction, the district must provide homebound documentation as of October 1. Acceptable homebound information includes an official doctor's authorization and homebound rollbook attendance or logs from the first day of homebound services through October 31.

Computer attendance data may be acceptable if it has been determined by the auditors that the internal controls over input documents are reliable. If attendance is recorded on the computer system, a printout indicating the actual dates the student was present and/or absent must be available. Totals only of days present or absent are unacceptable.

Additional supporting documentation may be required for students who have numerous or consecutive absences around the October 1 funding date. If a student's absences are unexplained, unexcused, or illegal and if said absences have been reported to the Child Welfare and Attendance Supervisor, the district's documented Child Welfare and Attendance Plan will be reviewed for compliance. A copy of the referral made to the Child Welfare and Attendance Supervisor should be available for review by the auditors.

Additional supporting documentation may be required for students who have no absences noted on or before the October 1 funding date, when the school personnel records only the days absent. This audit evidence is called “negative assurance” and cannot stand on its own to prove attendance at a school as of the October 1 funding date.

### **Records to be Maintained for Students Gained or Lost**

1. **In the case of a student who has been gained by the local school district, a dated student-record request from the gaining school to the previous school should be provided.** All schools should send dated record requests to the previous school and maintain a copy of the dated request and the dated reply in the school office. **The gain date should be the first day the student attends school, not necessarily the day the record request is completed or the day the student registers to attend school.**
2. **A withdrawal form signed and dated by the parent, guardian, or appropriate school personnel for a student who has been lost.** Withdrawal forms for all students who have exited the school system should be completed and maintained in the school office. The exit date should be the last day the student attended school, not necessarily the day the form is completed.

## GUIDELINES FOR MAINTAINING STUDENT ATTENDANCE DATA

**Purpose:** Attendance data maintained in a teacher's rollbook should provide evidence of a student's enrollment and attendance at school.

1. The following items should be **clearly** recorded in the rollbook:
  - a. The name of the teacher.
  - b. The class subject, grade level, and period in which the class is taught.
  - c. The school year for which the attendance records apply.
  - d. The month and date for each school day.
  - e. Each student's first **and** last name. **Please use students' names as they are reported to the Student Information System (SIS).** If a student goes by a nickname, this name can be inserted in parenthesis in the roll book.
2. The first day on which a new student attends class should be clearly indicated with an *E*.
3. On each school day, the absence or presence of each student should be clearly indicated. It is suggested that the following symbols be used to record attendance: *A* = absent; *P* = present; *T* = tardy. **Any** symbol used should be clearly described in a legend recorded in the rollbook.
4. The day on which a student is dropped from class enrollment should be clearly indicated with a *D*. If this student was present during the same day in which the drop occurred, attendance should also be recorded.
5. The transfer of a student to another class should be clearly indicated. The symbol used to indicate a transfer student should be **different** from the *D* used for a student who has been dropped.
6. Students who have transferred or dropped from class should **never** be deleted (i.e. "whited out" or "lined out") from the rollbook.
7. Any new students should be added **after** the last student name currently listed.
8. For any students listed on the class roster but who have **never** attended class, an explanation of the status of this student (i.e. "Transferred" or "No Show") should be provided.
9. Holidays or any days students are not required to attend school should be clearly indicated. In addition, if for any reason attendance is not taken in a class period, an explanation should be recorded (i.e. school assembly).
10. When a grade is recorded, the grade should be recorded on the date the grade was earned. (i.e. Record a test grade on the date on which the test was given, not on the date on which it was graded.)
11. Any temporary class rosters should be maintained with the permanent rollbooks.
12. Rollbooks should be maintained in a central location at the school site for a period of three years.

**UNACCEPTABLE DOCUMENTATION**  
**FOR ATTENDANCE RECORDS**

1. **Report Cards.** Report cards do not provide detailed attendance information to denote whether a student was in attendance on a particular day.
2. **Computer generated student data/transmittal sheets.** Auditors have seen numerous examples of computer student data sheets that did not agree with better evidence, such as hand written enrollment documents. In many cases, an enrollment document may have an entry date of two, three, or four weeks after the start of school while the computer record may indicate an entry date of the first day of school. Before the auditor will accept computer generated records, the auditor will ascertain that the source documents and the computer records agree.
3. **Immunization cards.** These cards provide no information relevant to student membership audits.
4. **Birth certificates.** Though generally not required, the birth certificate can be helpful in identifying students who are twins or students with the same or similar names. Birth certificates do not provide enrollment or attendance information.
5. **Information/emergency cards.** These cards provide only an update of emergency information; they do not provide attendance information.
6. **Student schedules/scheduling cards.** These cards provide class periods assigned; they do not provide attendance information.

**DOCUMENTATION REQUIREMENTS  
FOR  
SPECIAL EDUCATION**

District personnel should maintain documentation necessary to verify that a student was receiving Special Education services as of October 1.

Documentation for a Special Education Student should include, but not be limited to, the following:

- 1. Current evaluation in accordance with *Bulletin 1508* in effect as of October 1 of the current school year.**
- 2. Individualized Education Program (IEP), or Individualized Family Service Plan (IFSP) that is in effect as of October 1 of the current school year.**
- 3. Description of the location at which services are provided;**
- 4. List of person(s) who are providing Special Education services and description of certification(s) held; and**
- 5. Evidence that a student is receiving one or more of the Special Education services prescribed on the IEP or IFSP between the dates of August 15 and October 31 of the current school year (ie., resource/study skills class attendance records, speech and APE service logs, gifted/talented class attendance).**

**DOCUMENTATION REQUIREMENTS  
FOR  
VOCATIONAL EDUCATION UNITS**

School districts are required to maintain supporting documentation for all students included in the Vocational Education unit count taken from the **prior year's Annual School Report**. Documentation should include, but not be limited to, the following:

- 1. Annual School Report staff sheets for each teacher for the prior school year, including the teacher(s) name, course code, number of classes taught, and the October 1 membership of each class; and**
- 2. Attendance records for the entire prior school year for all Vocational Education Teachers. This will accommodate schools that are on the block scheduling system. (Refer to “Guidelines for Maintaining Student Attendance Data,” found on page 4 of this document.)**

**DOCUMENTATION REQUIREMENTS  
FOR  
AT-RISK STUDENTS**

School districts are required to maintain supporting documentation for all students included in the *At-Risk Student Count* taken from the Student Information System (SIS). Documentation should include, but not be limited to, the following:

- 1. Approved free or reduced price lunch application;**
- 2. Direct Certification list; and/or**
- 3. Evidence of approval or denial of application (ie., letter to applicant);**
- 4. Master File printout (September 30 and October 31 of the current school year).**

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