RSM US LLP

**Independent Accountant's Report**

The Superintendent of Schools
and Board of Education
Board of Education Building
City of Stamford, Connecticut

We have performed the procedures included in the Connecticut State Department of Education's (CSDE's) Agreed Upon Procedures ("AUP") Package, which were agreed to by the CSDE and the Town of Stamford Board of Education (LEA), solely to assist the CSDE in evaluating certain school year grant data as printed on CSDE's internet application in connection with education reimbursement claims submitted by the LEA for the year ended June 30, 2023. The school year grant data is reported on the following CSDE forms and data systems:

- **2022-2023 EFS Schedule Report** December 6, 2023, 5:54:11 PM
- **2022-2023 EFS District-Level Function/Object Report** December 6, 2023, 5:55:05 PM
- **2022-2023 EFS School-Level Function/Object Report** December 6, 2023, 5:55:54 PM
- **2022-2023 SEECG Student Data Filing Form** December 11, 2023 12:04:08 PM
- **October 2022 Summer School Full-Time Equivalent Credit Report** December 5, 2023, 2:00:26 PM
- **October 2022 Racial Survey by District** December 4, 2023, 7:38:47 AM
- **October 2022 Racial Survey by Town of Residence** December 4, 2023, 7:34:59 AM
    - Magnet Schools included on the above noted report:
        - Rogers International School
        - Strawberry Hill an ext. of Rogers International
        - The Academy of Information, Technology & Engineering

The LEA's management is responsible for the school year grant data as printed on CSDE's internet application in connection with education reimbursement claims submitted by the LEA for the year ended June 30, 2023.

The LEA has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the CSDE in evaluating certain school year grant data. Additionally, the CSDE has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Refer to Appendix A for a listing of procedures in the CSDE AUP Package. As a result of performing the procedures included in the CSDE's AUP Package, certain matters came to our attention that caused us to believe that adjustments should be recorded to the school year grant data reported in the EFS printout(s) **Steps 9b, 18c and 19d.** The adjustments are incorporated in the following internet application printouts: **EFS printout**—Printed on December 20, 2023, at 4:09:11 PM **and the SEECG Student Data Filing printout**—Printed on December 19, 2023, at 10:50:08 AM. We were unable to complete **Steps 3a, 7b, and 10-12** as the City's audit has not been completed as of the date of this report.



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The listing of procedures as described in Appendix A, with the exception of the steps mentioned above, were performed with no exception.

We were engaged by the LEA to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the procedures included in the CSDE's AUP Package. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the LEA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the CSDE and the LEA and is not intended to be and should not be used by anyone other than these specified parties.

RSM US LLP

Hartford, Connecticut
December 21, 2023

# Appendix A

## CSDE Agreed Upon Procedures (Rev. 8-2023)

# CONNECTICUT STATE DEPARTMENT OF EDUCATION
## OFFICE OF INTERNAL AUDIT

**AGREED UPON PROCEDURES (AUP) PACKAGE FOR:**

- **2022-2023 Education Financial System Data**
- **2022-2023 SEECG Student Data Filing Form**
- **October 2022 PSIS Summer School FTE Credit Report**
- **October 2022 PSIS Data Elements**
- **October 2022 PSIS Data Elements For LEAs With CSDE Approved Interdistrict Magnet Schools (This pertains to the following LEAs; Bloomfield, Bridgeport, Danbury, East Hartford, Hartford, New Haven, New London, Norwalk, Stamford, Waterbury and Windham)**

**REVISED SEPTEMBER 2023**

# CONNECTICUT STATE DEPARTMENT OF EDUCATION
# OFFICE OF INTERNAL AUDIT

## AUP PACKAGE FOR
## EFS DATA, SEECG STUDENT DATA FILING FORM,
## PSIS SUMMER SCHOOL FTE CREDIT REPORT AND PSIS DATA ELEMENTS

## REVISED AUGUST 2023

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# DEFINITIONS

**Many terms, forms, numbers, and initials that are used by education department administrators are also used in this AUP Package. This section is intended to familiarize accountants with this terminology by providing brief definitions.**

| | |
|---|---|
| **LEA** | **"Local Educational Agency"** is either a city's or town's board of education, or a regional school district. |
| **ECS** | **"Education Cost Sharing"** is a commonly used term for the equalization aid grant which is paid to towns. |
| **CSDE** | **"Connecticut State Department of Education."** |
| **BFS** | The **"Bureau of Fiscal Services"** distributes state and federal grants to eligible local educational agencies. The Bureau collects a variety of data from the districts and also has the responsibility of implementing the results of the AUP for Local Educational Agency EFS, SEECG System and Public School Information System Summer School Full-Time Equivalent data. |
| **OSPP** | The **"Office of Strategic Planning and Partnerships"** supports numerous projects within the CSDE, including school choice legislative requirements and policies; providing information/guidance on Choice Programs, including magnet schools. |
| **Performance Office** | The **"Performance Office"** has the responsibility of implementing the results of the AUP for Local Educational Agency public school information system data. |
| **RPE** | **"Regular Program Expenditures."** - in general this represents a school district's expenditures except for **(a)** all special education expenditures, **(b)** all pupil transportation expenditures, and **(c)** expenditures from specified state and federal grants. |
| **EFS** | The "Education Financial System" is used to report the Local Educational Agency's financial operations for the year. |
| **PSIS** | **"Public School Information System"** is a data system that reflects enrollments on October 1 or the full school day immediately preceding such date, in accordance with **Sections 10-10a, 10-261 (a)(2) and 10-262f of the Connecticut General Statutes.** Data from this system is used in determining various elements utilized in both state and federal grant calculations, as well as for federal reporting. |
| **PSIS Summer School FTE Credit Report** | **"Public School Information System – Summer School Full-Time Equivalent Credit Report."** This form is used for reporting resident students enrolled in a free summer school program or tuitioned out of district at the Local Educational Agency's expense. |
| **Special Education Excess Cost Grant Student Data Filing Form (SEECG)** | This form is used for reporting final costs for excess costs and state agency placed special education students. The form references each student with a Special Assigned Student Identification (SASID) number. The term SEECG refers to the Special Education Excess Cost – Grants database. |

# GENERAL INSTRUCTIONS

***NAME OF LEA*_____ *2022-2023***

The primary objective of this program is to perform certain agreed upon procedures for the financial and enrollment data ***(EFS Data, SEECG Student Data, PSIS Summer School FTE Credit and PSIS Data Elements)*** prepared by LEAs for certain state grants.

**Work performed under this program with respect to information submitted by the LEA on the various application forms and data systems consists of:**

- **Agreeing of financial information to records audited by the town's independent accountants;**
- **Obtaining the LEA's methods of allocating revenues and expenses among various categories;**
- **Obtaining documentation supporting nonfinancial information, and;**
- **Reviewing the forms for compliance with instructions and applicable laws.**

In completing this agreed upon procedure, it may be necessary to add additional steps for any additional or alternative procedures considered appropriate. In this event, the additional or alternative procedures must be discussed with and agreed to by CSDE's Office of Internal Audit (see below) prior to the work being done. These procedures must also be explained in the workpapers and Independent Accountant's Report. All exceptions noted in performing any procedures must be investigated and resolved by appropriate means. In the absence of appropriate notations to the contrary, the signature or initials of the independent accountant who performed the procedure will indicate that there were no unresolved exceptions.

The data elements subject to these procedures under this program are also reviewed by the CSDE for clerical accuracy and for certain other aspects. The CSDE's review will continue beyond the date independent accountants are to render their reports and will often involve issues that are not communicated to the independent accountants who performed the examination. It is therefore expected that in many cases the CSDE will request LEAs to make adjustments after independent accountants have completed their procedures and rendered their reports. **For this reason, it is imperative that independent accountants include in their report a reference to the document dates (print date/time) which appear on the final internet application printouts. (See Pro Forma Accountant's Report).**

A number of quality assurance reviews may be performed. The independent accountant must retain all workpapers and the AUP Package for a **minimum of five years** from the date of the report. These workpapers must be made available to the CSDE, their independent accountants, or other parties performing a review under the State Single Audit Act. **The workpapers must be sufficient to support all work performed in this AUP Package.**

**NOTE: Statute requires that this report must be submitted to CSDE on or before December 31, 2023. However, because December 31, 2023 falls on a Sunday and the following Monday is a Holiday, the AUP must be submitted on or before the next business day (Tuesday, January 2, 2024).**

**THERE IS NO EXTENSION FOR THIS DEADLINE**
**Failure to meet this deadline can result in a fine from $1,000 to $10,000 for the LEA.**

**If the report is sent via email, the address is grants.sde@ct.gov (See Note 3 on Page 23). If it is sent by mail, it must be sent by certified, return receipt requested mail by January 2, 2024 to 450 Columbus Boulevard, Hartford, CT 06103 (See Step 32 on Page 19).**

**For questions concerning this AUP Package, please contact Tom Markoski, Office of Internal Audit, via email at Tom.Markoski@ct.gov or phone (860) 713-6538.**

# PREPARATION

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **1. Obtain and read the following materials to assist in the AUP:**<br><br>**a) Instructions** for the **2022-2023 Education Financial System can** be accessed on the internet at:<br><br>**https://portal.ct.gov/SDE/Fiscal-Services/EFS/EducationFinancialSystem/Documents** | | |
| **b) The 2022-2023 PSIS Reference Guide,** prepared by the Performance Office. This can be accessed on the internet at:<br><br>**https://portal.ct.gov/SDE/Performance/Data-Collection-Help-Sites/PSIS-Help-Site/Documentation#refguide** | | |
| **c) Instructions** for the PSIS Summer School Credit can be accessed on the internet at:<br><br>**https://portal.ct.gov/SDE/Fiscal-Services/Data-Collection-and-Forms/Documents** | | |
| **d) The Special Education Excess Cost User Guide** last revised on 7/19/2022, prepared by the Bureau of Fiscal Services. This can be accessed on the internet at:<br><br>**https://portal.ct.gov/SDE/Fiscal-Services/Special-Education/Documents** | | |
| **e) Financial Accounting for Local and State School Systems: 2014 Edition.** This document is located on the internet at:<br><br>**https://nces.ed.gov/pubs2015/2015347.pdf** | | |
| **f)** A listing of the LEA's FY2022-2023 federal and state grants payments provided through the CSDE. This listing is available at:<br><br>**https://www.csde.state.ct.us/public/dgm/grantreports1/paydetlMain.aspx** | | |
| **g)** All relevant **audit reports** for the year subject to these procedures. These may include:<br><br>- Basic Financial Statements and Auditor's Report on the municipality or regional school district. | | |
| - Federal and State Single Audit Reports. | | |

# PREPARATION *(CONT'D)*

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **2. Obtain the following data reports, forms and information:**<br><br>**a) For PSIS data;**<br>• **The Racial Survey and Detail of Enrollment for Entire District Report for the October 2022 filing period as last revised.**<br>• **For Bloomfield, Bridgeport, Danbury, East Hartford, Hartford, New Haven, New London, Norwalk, Stamford, Waterbury and Windham the Magnet School Racial Survey by Town of Residence Report(s) for the October 2022 filing period as last revised.**<br>• **The October 2022 PSIS Summer School FTE Credit Report (Access through the October 2022 PSIS Data Collection, Select "Summer School Schedule", Select "Print Report").**<br><br>In order to ensure complete coverage of all prior adjustments, the independent accountant **MUST** request that the **LEA** run the report(s) **ON THE DAY** fieldwork for that individual area of the package is started. **The print date/time of each report will appear in paragraph #1 of the Independent Accountant's Report to CSDE.** | | |
| **b) 2022-2023 EFS Data and SEECG Student Data Filing Form as last revised.**<br><br>In order to ensure complete coverage of all prior adjustments, the independent accountant **MUST** request that the **LEA** run the following report(s) **ON THE DAY** field work for that individual area of the package is started:<br><br>• 2022-2023 EFS DR3 - Schedule Report<br>• 2022-2023 EFS DR1 - District - Level Function/Object Report<br>• 2022-2023 EFS SR1 - School - Level Function/Object Report<br>• 2022-2023 SEECG Student Data Filing Form Report<br><br>**The print date/time of each of these printouts will appear in paragraph #1 of the Independent Accountant's Report to CSDE.** | | |
| **c) The October 2023 Desk Audit Findings/Variances issued by BFS to the LEA.** These findings are a result of desk reviews performed by BFS on 2022-2023 EFS data, SEECG Student Data Filing Form and PSIS Summer School FTE Credit Report (by the LEAs). **The independent accountant will obtain and read these items to confirm that all findings have been addressed by the LEA.** | | |

# AGREED UPON PROCEDURES FOR 2022-2023 EFS DATA

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **DR3 Schedule Report**<br><br>**3. Procedures for the Local Funding Schedule are as follows:**<br><br>**a)** From the audited financial statements obtained in **Step 1g** and other supporting documentation, determine that the amount reported on **Line LA199** is in compliance with **Section 3.11 of the EFS User Guide.** | | |
| **b)** Through inquiry and agreeing to supporting documentation, determine whether the LEA has identified and properly reported the "Deductions" on **Lines LA201** through **LA214** in compliance with the instructions in **Section 3.11 of the EFS User Guide**. | | |
| **c)** Through inquiry and agreeing to the supporting documentation, confirm that the "Additions" on **Lines LA301** through **LA307** have been reported in compliance with the instructions in **Section 3.11 of the EFS User Guide.** | | |
| **d) If the town audit has not been completed prior to submission of the Independent Accountant's Report for this AUP package *(due January 2, 2024)*, all adjustments resulting from completion of the town audit must be read to determine if there is any impact on EFS data or SEECG Student data. If there is impact, the necessary final printout (print date/time) including such adjustments must be referenced in the revised Independent Accountant's Report.** | | |
| **4. Procedures for the In-Kind Schedule are as follows:**<br><br>**a)** Read and become familiar with **CSDE** reporting requirements for in-kind expenditures contained in **Section 3.4 of the EFS User Guide**. | | |
| **b)** Obtain the in-kind worksheet(s) and supporting documentation for in-kind expenditures which the **CSDE** has instructed the **LEA** to have available for these agreed upon procedures. | | |
| **c)** Trace and agree amounts reported on **Lines IK101 through IK106** and **IK201 through IK206**, to the supporting worksheet(s) and perform the procedures as follows: | | |
| - For 25% of total expenditures on the In-Kind Schedule, agree the allocation rationale, method, percentage and cost base for compliance with the **EFS User Guide**. | | |

# AGREED UPON PROCEDURES FOR 2022-2023 EFS DATA *(CONT'D)*

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| ▪ Obtain amounts reported in the EFS for Employee Benefit Expenditures such as retirement, health insurance, etc. to ensure that such amounts are reported "net" of related revenues from non-local tax sources (e.g. contributions from the State Teachers Retirement Board, employee co-payments, etc.). | | |
| **d)** Determine through inquiry and agreeing to underlying records, that the following types of expenditures are not included:<br>▪ **General Town Administration Services**<br>▪ **Indirect Costs**<br>▪ **Community Services**<br>▪ **Nonpublic School Health Services**<br>▪ **Nonpublic School Transportation Services to Nonmember Students**<br>▪ **Nonpublic Expenditures from Federal Grant Programs**<br>▪ **Adult and Adult Basic Education Programs**<br>▪ **Continuing Education Programs**<br>▪ **Volunteer Services**<br>▪ **Capital Expenditures for Land and Buildings *(those not eligible for credit under C.G.S.10-261 and C.G.S.10-262f(20))***<br>▪ **Any Expenditures for Debt Service**<br>▪ **Tuition Summer School** | | |
| **e)** Based upon the above procedures noted in Step 4a-4d, identify and include in the agreed-upon procedures report, net over-reporting or under-reporting of in-kind expenditures exceeding $25,000 summarized by line item cost category (s). | | |
| **5. Procedures for the Expenditures for Land, Buildings, Capital Construction and Debt Service Schedule are as follows:**<br>**a)** Determine that **Lines BT401 and BT402:**<br>▪ Do not include retirement of debt incurred for equipment subject to reimbursement under a school construction grant as provided under *Chapter 173 of the Connecticut General Statutes.* | | |
| **b)** Determine that **Line BT202:**<br>▪ Does not include expenditures which were supported by bond funds or other debt service. | | |
| ▪ Is in accordance with **Appendix C of the EFS User Guide** regarding CSDE definitions of what is and what is not Major Remodeling, Extension of Service Systems and Improvement to Sites. | | |

# AGREED UPON PROCEDURES FOR 2022-2023 EFS DATA *(CONT'D)*

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| ▪ **Includes current year expenditures supported by School Construction Progress Payments received, if applicable, from CSDE plus any local non-debt funding source for the applicable construction activity (Appendix C of the EFS User Guide).** | | |
| **6. Procedures for the Food Services Schedule are as follows:**<br>**a)** Agree individual amounts to the municipality's audited financial statements or underlying records.<br>Note: Completion of the Food Services Schedule by the LEA is required only if local funds are expended to reduce or eliminate an operational deficit (net loss on line FS304 or contribution for prior year deficit on line FS401). | | |
| **b)** Determine through inquiry that food service revenues and expenditures are reported on the modified accrual basis. | | |
| **c)** Determine that individual amounts are in accordance with **Section 3.5 of the EFS User Guide.** | | |
| **7. Procedures for the Special Education Schedule are as follows:**<br>**a)** Obtain from the LEA, the local financial reports and other supporting documentation for expenditures reported on **Lines SE101 through SE110 and Lines SE201 through SE210.** | | |
| **b)** ***Perform the following procedures on the selected amounts:***<br>▪ Trace and agree amounts into the audited financial records. | | |
| ▪ Obtain the methods used to classify or allocate expenditures **between Line SE101 through SE110 and Lines SE201 through SE210** for compliance with **Section 3.6 of the EFS User Guide.** | | |
| ▪ Determine that the amounts have been properly allocated/classified. | | |
| **c)** Determine through inquiry if the **LEA** was responsible for students in any of the 9 private special education residential facilities listed in **Appendix D of the EFS User Guide.** | | |

**NOTE:** If the response to step 7c is "yes" the SEECG Student Data Form (Steps 17-19, pages 11-13) should be read before finalizing the procedures for this Schedule, AND Step 7d must be completed if necessary.

# AGREED UPON PROCEDURES FOR 2022-2023 EFS DATA *(CONT'D)*

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **d)** Based on the procedures performed on the underlying records and other work performed during the agreed upon procedures of SEECG Student data, determine if tuition costs in excess of the amounts based on approved daily education rates (**Noted in Steps 17-19**) have been properly reported on the Special Education Schedule. | | |
| **8. For the Transportation Schedule perform the following:**<br>**a)** Agree the amounts to underlying records. | | |
| **b)** Re-compute the amounts reported on **Lines TR201 and TR202** in accordance with **EFS User Guide Section 3.7.** | | |
| **9. Perform the following procedures for the Tuition and Transportation Revenue Schedule as follows:**<br>**a)** Perform procedures on 10% of tuition and transportation revenues by confirming such revenues with independent parties or, alternatively, agreeing the tuition or transportation revenue amounts to underlying records. | | |
| **b)** For the items tested in **Step 9a** determine that the amounts were reported in the proper line in accordance with **Section 3.12 of the EFS User Guide.** | | |
| **10. Procedures for the Federal Funding Schedule are as follows:**<br>**a)** Determine the correctness and appropriateness of the amounts reported by performing the following:<br>- Starting from highest to lowest, select the amounts representing 10% of the total of **Lines FF103, FF201 and FF301** and trace all amounts into audited financial records or audited financial reports. | | |
| **11. Procedures for the State Funding Schedule are as follows:**<br>**a)** Determine the correctness and appropriateness of the amounts reported by performing the following:<br>- Starting from highest to lowest, select the amounts representing 10% of the total of **Lines SF103, SF201 and SF301** and trace all amounts into audited financial records or audited financial reports. | | |

# AGREED UPON PROCEDURES FOR 2022-2023 EFS DATA *(CONT'D)*

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **12. Procedures for the Private/Miscellaneous Funding Schedule are as follows:**<br><br>**a)** Determine the correctness and appropriateness of the amounts reported by performing the following:<br><br>- Starting from highest to lowest, select the amounts representing 10% of the total of **Lines PF101 through PF106 and PF108** and trace all amounts into audited financial records or audited financial reports. | | |
| **13. Procedures for the Claim for Exceeding Statutory School Year Schedule:**<br><br>Through inquiry and reading and agreeing to supporting documentation, determine if the LEA has correctly completed **Line CE101** and if applicable, has correctly reported the additional sessions on **Lines CE103-CE108.** | | |
| **DR1 – District-Level Function/Object Report**<br><br>**14. Obtain the supporting documentation for the amounts reported on the EFS DR1 – District-Level Function/Object Summary Report.**<br><br>**a) From supporting documentation, select 40 transactions, at a minimum 10 must be from the salaries object. Verify that the amounts have been properly classified by education type, function and object categories in accordance with Sections 4.3 – 4.5 of the EFS User Guide.** | | |
| **SR1 – School-Level Function/Object Report**<br><br>**15. For one high school, one middle school, and three elementary schools, obtain the supporting documentation for the amounts reported on the EFS SR1 – School-Level Function/Object Summary Report.**<br><br>**a) From supporting documentation, select 20 transactions for each school selected, at a minimum 5 must be from the salaries object. Verify that the amounts have been properly assigned/allocated to that school. Salaries can be verified via Teachers contracts, School Teacher/Grade Lists. Non-personnel costs can be verified via purchase orders and invoice documentation.** | | |
| **16. Obtain the desk audit correspondence referred to in Step 2c and confirm that all findings have been addressed by the LEA.** | | |

# AGREED UPON PROCEDURES FOR SEECG STUDENT DATA FILING FORM

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **17. The Internet Application System is the only method for reporting 2022-2023 final costs for excess cost and state agency placed special education students.** Therefore, the independent accountant must request the LEA to run the SEECG Student Data Filing Form **ON THE DAY fieldwork is started.** | | |
| **For Locally Placed Students:**<br><br>**Perform the procedures of the expenses on the form as follows:**<br>**18. a)** Select amounts for testing by performing a random sample in accordance with AICPA Professional Standards Section AU 350 **(Sources: SAS No. 43; SAS No. 45; SAS No. 111)** on Audit Sampling.<br><br>At least **25%** of all students should be selected for testing. **For populations of 20 or more, the sample must include the 5 (five) highest cost students. For populations less than 20, the sample must include the highest cost student.** | | |
| **For pupils selected, perform procedures as follows:**<br>**b)** By obtaining and agreeing to the supporting documentation (i.e., IEP, contract, invoices) determine in which facility the student was placed and compare to the Education Facility Code reported. | | |
| **c)** Obtain and read the Special Education Excess Cost User Guide regarding the reporting of allowable special education costs for grant purposes. Obtain documentation supporting actual costs for Tuition, Transportation and Room & Board. Agree those allowable costs to those reported to CSDE. Also, ensure that Room & Board is not included in the Tuition column. | | |
| **d)** Obtain documentation such as invoices and contracts supporting the amount of "Tuition Days" reported and agree this amount to the amount reported to CSDE. (A "Tuition Day" is defined as a day in which educational services are provided for an enrolled child by the approved private special education program). | | |
| **e)** By reading **Appendix D of the EFS User Guide**, determine if an approved education daily rate has been set by the CSDE for the facility. If yes, note the approved rate and proceed to **Steps 18f and 18g**. | | |
| **f)** Multiply the number of “Tuition Days” determined in **Step 18d** by the approved daily rate for the facility noted in **Step 18e**. | | |

# AGREED UPON PROCEDURES FOR SEECG STUDENT DATA FILING FORM (CONT'D)

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **g)** Compare the results of **Step 18f** to the amount reported as "Tuition Cost" reported on the SEECG Student Data Filing Form. If the tuition costs exceeded the amount based on the approved daily education rate determined in **Step 18e**, note the excess amount and return to **Step 7d on page 9.** | | |
| **h)** **Any identified variances should be discussed with the LEA, referenced in the report and corrected by the LEA, if necessary.** | | |
| **For State Agency Placed Students:**<br><br>**Perform the procedures of the expenses on the form as follows:**<br>**19. a)** Select amounts for testing by performing a random sample in accordance with AICPA Professional Standards Section AU 350 **(Sources: SAS No. 43; SAS No. 45; SAS No. 111)** on Audit Sampling.<br><br>At least **25%** of all students should be selected for testing. **For populations of 20 or more, the sample must include the 5 (five) highest cost students. For populations less than 20, the sample must include the highest cost student.** | | |
| **For pupils selected, perform procedures as follows:**<br>**b)** For State Agency Placed Students included in the sample where Placing Agency Code is 347, confirm that there is a DCF-603 form on file and that the placement date on the form is on or before the contract start date reported. | | |
| **c)** By obtaining and agreeing of supporting documentation (i.e., IEP, contract, invoices) determine in which facility the student was placed and compare to the Facility Code reported. | | |
| **d)** Obtain and read the Special Education Excess Cost User Guide regarding the reporting of allowable special education costs for grant purposes. Obtain documentation supporting actual costs for Tuition and Transportation. Agree those allowable costs to those reported to CSDE. Also, Room & Board costs are not an allowable expenditure for State Agency Placed Students and should not be included**.** | | |
| **e)** Obtain documentation such as invoices and contracts supporting the amount of "Tuition Days" reported and agree this amount to the amount reported to CSDE. (A "Tuition Day" is defined as a day in which educational services are provided for an enrolled child by the approved private special education program.) | | |

# AGREED UPON PROCEDURES FOR SEECG STUDENT DATA FILING FORM (CONT'D)

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **f)** By reading **Appendix D of the EFS User Guide**, determine if an approved education daily rate has been set by the CSDE for the facility. If yes, note the approved rate and proceed to **Steps 19g and 19h.** | | |
| **g)** Multiply the number of "Tuition Days" determined in **Step 19e** by the approved daily rate for the facility noted in **Step 19f.** | | |
| **h)** Compare the results of **Step 19g** to the amount reported as "Tuition Cost" reported on the SEECG Student Data Filing Form. If the tuition costs exceeded the amount based on the approved daily education rate determined in **Step 19f**, note the excess amount and return to **Step 7d on page 9**. | | |
| **i)** **Any identified variances should be discussed with the LEA, referenced in the report and corrected by the LEA, if necessary.** | | |
| **20. Obtain the desk audit correspondence referred to in Step 2c and confirm that all findings have been addressed by the LEA.** | | |

# AGREED UPON PROCEDURES FOR PSIS SUMMER SCHOOL FTE CREDIT REPORT (Testing is Limited to LEAs with a Total Summer School FTE Credit > 1)

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **21. October 2022 PSIS Summer School FTE Credit Report: (If the total Summer School FTE Credit is greater than 1, for 100% of the programs:**<br><br>**a)** Obtain and read page 2 of the Summer School FTE Credit Report instructions regarding reporting of resident summer school students**.**<br><br>**Please note:**<br>**Included on this schedule should be resident students enrolled in the district's free summer school program or tuitioned out of district at the district's expense. Programs fully funded by federal or state grants should not be reported. (See Step 21c for guidance concerning reporting of Special Education Students).**<br><br>**b) Determine through inquiry or examination of the Summer School Program brochure if tuition, registration or other fees were charged for the Summer School Program(s) listed, or if programs were fully funded by federal or state grants.** | | |
| **c)** Obtain and read page 2 of the Summer School FTE Credit Report instructions regarding reporting of special education students.<br><br>**d) For PreK-12 Special Education students confirm through inquiry or agreement to supporting documentation that reported amounts are in conformance with the instructions.** | | |
| **For 30% of the programs listed (with a minimum of two programs tested):**<br><br>**e)** Agree the number of students reported to supporting documentation. | | |
| **f)** Agree the number of program days reported and the instructional minutes per day reported to supporting documentation.<br><br>**Please note that these numbers should not be adjusted for daily attendance of individual students.** | | |
| **g) Any identified variances should be discussed with the LEA, referenced in the report and corrected by the LEA, if necessary.** | | |
| **h) Obtain the desk audit correspondence referred to in Step 2c and confirm that all findings have been addressed by the LEA.** | | |

# AGREED UPON PROCEDURES FOR PSIS DATA ELEMENTS

The CSDE uses the PSIS to collect data regarding student enrollment throughout the state of Connecticut. The PSIS data is used for federal and state grants; PSIS data also connects to other CSDE data collection systems and is used for public reporting and analysis as well. The following steps were developed to test and confirm certain data elements within this PSIS system.

The independent accountant is required to obtain and agree the documentation which supports the September 30, 2022 enrollment data which was reported and certified to the CSDE through the PSIS system. For purposes of consistency and clarification, the following guidance as to adequacy of documentation is provided:

- School offices should provide adequate documentation to support student enrollment data contained in the PSIS system including but not limited to pupil personnel records, registration cards, report cards, class lists, invoices, etc..

- Proper coding of students such as Special Education, Pre-K, etc. should have adequate supporting documentation such as the items listed above.

If the independent accountant encounters a situation involving the unavailability of adequate documentation, Tom Markoski of the Office of Internal Audit must be contacted at (860) 713-6538 for consultation.

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **22.** Obtain the Racial Survey and Detail of Enrollment by District Report for the October 2022 filing period as last revised. (see Step 2a)<br><br>In order to ensure complete and current coverage of all prior adjustments, the independent accountant **MUST** request that the **LEA** run the report **ON THE DAY** fieldwork is started. The print date/time of this report will appear in paragraph #1 of the Independent Accountant's Report to CSDE. | | |
| **23.** **a)** Select a sample, for testing, of K-12 students from the October Audit File Download for the October 2022 filing period which is reported on the following lines:<br><br>- **K-12** Resident Students Enrolled at the Expense of the District<br><br>- **K-12** Nonresident Students Enrolled | | |

# AGREED UPON PROCEDURES FOR PSIS DATA ELEMENTS *(CONT'D)*

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **b)** For each student selected for testing, agree information shown on the Audit File Download to enrollment records or comparable documentation. Include confirmation of the following data elements:<br>- First Name<br>- Last Name<br>- Resident Town<br>- Special Program Status Code<br>- Student Enrolled At No Local Expense<br>- Free/Reduced Meals<br>**c)** **Any identified variances should be discussed with the LEA, referenced in the report and corrected by the LEA, if necessary.** | | |
| **24.** **a)** Select a sample of **Pre-K** students from the October Audit File Download for the October 2022 filing period which is reported on the following lines:<br>- **Pre-K** Resident Students Enrolled at the Expense of the District<br>- **Pre-K** Nonresident Students Enrolled<br>**b)** For each student selected for testing, agree information shown on the Audit File Download to enrollment records or comparable documentation. Include confirmation of the following data elements:<br>- First Name<br>- Last Name<br>- Resident Town<br>- Pre-K Program Status Code<br>- Pre-K Days Per Year<br>- Student Enrolled At No Local Expense<br>- Free/Reduced Meals<br>**c)** **Any identified variances should be discussed with the LEA, referenced in the report and corrected by the LEA, if necessary.** | | |

**If you have any questions regarding sampling or testing from the PSIS Database, please contact the Office of Internal Audit as indicated in the instructions on page 3 of this package.**

## AGREED UPON PROCEDURES FOR PSIS DATA ELEMENTS FOR LEAS WITH CSDE APPROVED INTERDISTRICT MAGNET SCHOOLS (These steps pertain to the following LEAs: Bloomfield, Bridgeport, Danbury, East Hartford, Hartford, New Haven, New London, Norwalk, Stamford, Waterbury and Windham)

The CSDE uses the PSIS to collect data regarding student enrollment throughout the State of Connecticut. The PSIS data is used for federal and state grants; PSIS data also connects to other CSDE data collection systems and is used for public reporting and analysis as well. The following steps were developed to test and confirm certain data elements within this PSIS system.

The independent accountant is required to obtain and agree documentation which supports the September 30, 2022 enrollment data which was reported and certified to the CSDE through the PSIS system. For purposes of consistency and clarification, the following guidance as to adequacy of documentation is provided:

- School offices should provide adequate documentation to support student enrollment data contained in the PSIS system including but not limited to pupil personnel records, registration cards, report cards, class lists, invoices, etc..

- Proper coding of students such as Special Education, Pre-K, etc. should have adequate supporting documentation such as the items listed above.

If the independent accountant encounters a situation involving the unavailability of adequate documentation, Tom Markoski of the Office of Internal Audit must be contacted at (860) 713-6538 for consultation.

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **25. Obtain the Magnet School Racial Survey by Town of Residence School Report(s) for the October 2022 filing period as last revised. (see Step 2a)**<br><br>In order to ensure complete and current coverage of all prior adjustments, the independent accountant **MUST** request that the **LEA** run the report **ON THE DAY** fieldwork is started. The print date/time of these reports will appear in paragraph #1 of the Independent Accountant's Report to the CSDE. | | |

# AGREED UPON PROCEDURES FOR PSIS DATA ELEMENTS FOR LEAS WITH CSDE APPROVED INTERDISTRICT MAGNET SCHOOLS *(CONT'D)*

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **26. a)** ***For <u>each</u> Magnet School, select a sample for testing. The sample must include at least 5% (<u>minimum of 10 or maximum of 25</u>) of all students from the October Audit File Download for the October 2022 filing period which is reported on the Magnet School Racial Survey by Town of Residence School Report(s).*** | | |
| **b)** For each student selected for testing, agree information shown on the Audit File Download to enrollment records or comparable documentation. Include confirmation of the following data elements:<br>- First Name<br>- Last Name<br>- Resident Town<br>- Grade Code<br>- Special Program Status Code<br>- Student Enrolled at No Local Expense<br>- Race/Ethnicity<br>- Free/Reduced Meals | | |
| **c)** Trace student sample to class attendance records for the September 30, 2022 snapshot date to confirm students enrolled and attending. | | |
| **d)** **<u>Any identified variances should be discussed with the LEA, referenced in the report and corrected by the LEA, if necessary</u>**. | | |

# FOLLOW-UP, REPORT PREPARATION AND SUBMISSION

| | Procedure Performed By | Comments, References to Analyses, Etc. |
|---|---|---|
| **Perform the following:**<br>**27**. Present all AUP findings to the preparer and/or the **LEA's Superintendent**. All parties should understand the reasons for these findings and agree that corrections should be made. In the event that an agreement cannot be reached, the independent accountant should report the issue in the Independent Accountant's Report. The CSDE will resolve. | | |
| **28.** For data corrections, direct the business official **(or other appropriate LEA personnel)** to enter the required revisions in the **CSDE's** database via the **internet application** and print a copy of the revised reports which reflect AUP adjustments. | | |
| **29.** Obtain the revised **internet application** reports to ascertain that proposed corrections were entered correctly and that the impact of such corrections as they relate to Education Financial System data has been properly reflected. | | |
| **30.** Prepare the "Independent Accountant's Report" to the CSDE **(See page 21 for a Pro Forma Report).** Appropriate modifications and/or notifications should be made if errors were noted or other unusual circumstances were encountered. | | |
| **31.** **If there were no adjustments**, it is sufficient for the Independent Accountant's Report [**first paragraph**] to reference only the print date and time of the printouts which were obtained. It is not necessary to attach printouts to the report, although copies of the applicable printouts must be retained with the AUP workpapers.<br><br>**If there were AUP adjustments**, printouts which incorporate all AUP adjustments must be referenced by print date and time in the Independent Accountant's Report [**third paragraph**]. | | |
| **32.** Submit a signed copy of the Independent Accountant's Report to:<br><br>**Roger Persson, Chief of Fiscal & Administrative Services**<br>**Bureau of Fiscal Services**<br>**Connecticut State Department of Education**<br>**450 Columbus Boulevard, Suite 404**<br>**Hartford, Connecticut 06103**<br>**Email Address: grants.sde@ct.gov**<br>**(See Note 3 on Page 23)** | | |

## FOLLOW-UP, REPORT PREPARATION AND SUBMISSION *(CONT'D)*

| ✓ REPORT CHECKLIST | Yes | If No, Please Explain |
|---|---|---|
| **33.** Have all errors been corrected by using the internet application revision process? | | |
| **34.** Has a copy of each final internet application printout which was prepared previously in **Step 29** been referenced (print date and time) in the Independent Accountant's Report and retained with the AUP workpapers? It is not necessary to attach copies of the internet application printouts to the report, although copies of the printouts must be retained with the AUP workpapers. | | |
| **35.** Have all corrections which resulted from AUP findings been discussed with the LEA's superintendent? | | |
| **36.** Have all of the CSDE's desk audit findings obtained in **Step 2c** and internet application edit messages described in **Step 30** been addressed? | | |

# PRO FORMA ACCOUNTANT'S REPORT

**INDEPENDENT ACCOUNTANT'S REPORT**
**ON APPLYING AGREED UPON PROCEDURES (AUP)**

DATE:

To the Superintendent of Schools
and Board of Education
Board of Education Building
Town of XX, CT 06000

We have performed the procedures included in the Connecticut State Department of Education's (CSDE's) AUP Package, which were agreed to by the CSDE and the Town of XX Board of Education ("LEA"), solely to assist the CSDE in evaluating certain school year grant data as printed on CSDE's internet application in connection with education reimbursement claims submitted by the LEA for the year ended June 30, 2023. The school year grant data is reported on the following CSDE forms and data systems:

- **2022-2023 EFS Schedule Report** [specify print date and time of the internet application report]
- **2022-2023 EFS District-Level Function/Object Report** [specify print date and time of the internet application report]
- **2022-2023 EFS School-Level Function/Object Report** [specify print date and time of the internet application report]
- **2022-2023 SEECG Student Data Filing Form** [specify print date and time of the internet application report]
- **10/2022 PSIS Summer School FTE Credit Report** [specify print date and time of the internet application report]
- **10/2022 PSIS (Racial Survey and Detail of Enrollment for Entire District Report)** [specify print date and time of the internet application report]
- **For Bloomfield, Bridgeport, Danbury, East Hartford, Hartford, New Haven, New London, Norwalk, Stamford, Waterbury and Windham**
  **10/2022 PSIS (Magnet School Racial Survey by Town of Residence Report(s))**

The LEA has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the CSDE in evaluating certain school year grant data. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The LEA's management is responsible for the school year grant data as printed on CSDE's internet application in connection with education reimbursement claims submitted by the LEA for the year ended June 30, 2023. The sufficiency of the procedures is solely the responsibility of CSDE. Consequently, we make no representation regarding the sufficiency of the procedures described in the CSDE's AUP package either for the purpose of this report has been requested or for any other purpose.

(Option 1) Refer to Appendix A for a listing of procedures in the CSDE AUP Package. As a result of performing the procedures included in the CSDE's AUP Package, no exceptions were noted.

(Option 2) Refer to Appendix A for a listing of procedures in the CSDE AUP Package. As a result of performing the procedures included in the CSDE's AUP Package, certain matters came to our attention that caused us to believe that adjustments contained in Schedule 1 should be recorded to the October 2022 PSIS Report(s) **(Step(s) XX) (See Note 1)**. Additionally certain matters came to our attention that caused us to believe that adjustments should be recorded to the school year grant data reported in the EFS printout(s) **(Step(s) XX).** The adjustments are incorporated in the following internet application printouts: **(Specify print date and time of day for the EFS printout(s), the SEECG Student Data Filing printout, the Summer School FTE Credit Report printout and the PSIS printout (See Note 2) as appropriate).** [We were unable to (describe scope limitation, if applicable.)] **(See Note 4).**

The listing of procedures as described in Appendix A, with the exception of the steps mentioned above, were performed with no exception.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion or conclusion on compliance. Accordingly, we do not express such an opinion. Had we been able to (refer to scope limitation) or had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the LEA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the CSDE and the LEA and is not intended to be and should not be used by anyone other than these specified parties.

## EXAMPLE – SCHEDULE 1
## *(SCHEDULE OF AUP FINDINGS)*

**Education Financial System and SEECG Student Data Filing**

**Data adjustments incorporated into the Education Financial System and SEECG Student Data Filing System referenced in the Independent Accountant's Report (third paragraph) do not need to be listed separately in the Schedule of AUP Findings.**

**PSIS Adjustments**

**(Name of LEA)**

**The following findings pertain to our performance of procedures specified in the CSDE's AUP Package for Form PSIS Summer School FTE Credit Report and PSIS Data Elements:**

**October 2022 PSIS Summer School FTE Credit Report**
**Finding #1: The number of Summer School program days was misstated.**
**Recommended Revisions:**

| Line | Description | Amount Per Summer School Report | Proposed Adjustment | Adjusted Summer School Report |
|---|---|---|---|---|
| 2 | Column 5 | xx | (xx) | Xx |
| 5 | Column 5 | xx | (xx) | Xx |

**October 2022 PSIS Data**
**Finding #1: The resident town was incorrectly reported for three Pre-K thru 12 students.**

**Recommended Revisions:**

| SASID | Resident Town per PSIS Data System | Proposed Adjustment | Adjusted PSIS Data System |
|---|---|---|---|
| xxxxxxx | Xxxxx | xxxxx | Xxxxx |
| xxxxxxx | Xxxxx | xxxxx | Xxxxx |
| xxxxxxx | Xxxxx | xxxxx | Xxxxx |

## Appendix A

## CSDE Agreed Upon Procedures (Rev. 8-2023)

**The CSDE Agreed Upon Procedures (Rev. 8-2023) must be attached to the Independent Accountant's Report.**

# NOTES

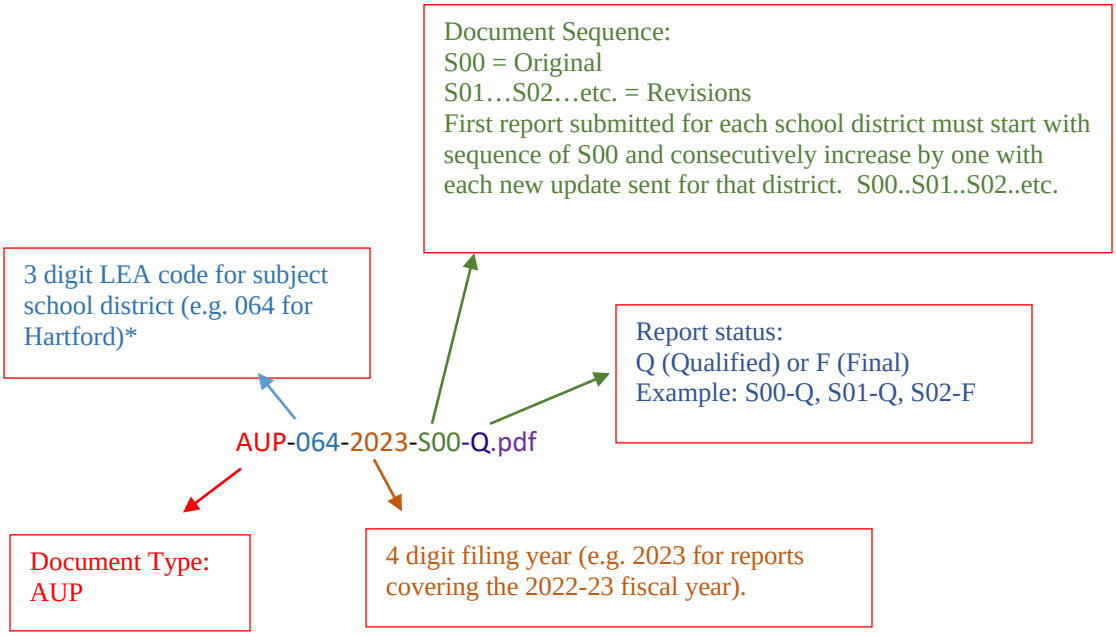
| | |
|---|---|
| **NOTE (1)** | **October 2022 PSIS Data Revisions must be listed in the Schedule of Findings** |
| **NOTE (2)** | **Only the forms being revised should be referenced in this sentence.** |
| **NOTE (3)** | **If the Independent Accountant intends to submit an electronic version of the Independent Accountant's Report, please email the report by Tuesday, January 2, 2024 to the BFS at grants.sde@ct.gov. Submittal instructions are included on page 24 of the package. When an email is received, the account will send an automated response, which will serve as your confirmation of receipt.**<br><br>**FOR EACH INDIVIDUAL ENTITY, PLEASE SUBMIT A SEPARATE EMAIL WITH THE ATTACHED REPORT** |
| **NOTE (4)** | **For EFS procedures only; upon completion of the town audit, a revised (unqualified) Independent Accountant's Report along with any additional adjustments should be forwarded to the BFS at grants.sde@ct.gov following the instructions included on page 24 of this package.**<br><br>**Procedures outlined in this AUP Package associated with the testing of PSIS, PSIS Summer School FTE Credit, and SEECG data must be completed by January 2, 2024. Any scope limitation reported related to these procedures could result in a fine to the LEA. For example, a scope limitation contained in the AUP report that states these procedures (PSIS, PSIS Summer School FTE Credit or SEECG) could not be completed because the town's financial statement audit is not complete, may be deemed as late filing and subject the LEA to penalty.** |

# Instructions for Email Submission of the Independent Accountant's Report on Agreed-Upon-Procedures to the Connecticut State Department of Education (CSDE)

Email address: grants.sde@ct.gov

Subject line of the email **must** contain "AUP 20XX" where XX is the end year of the fiscal year being reported. This wording is necessary for the report to be routed properly for record of receipt and filing. You may also include the school district name(s) or other information for reference. Example: AUP 2023: Andover.

Reports **must** be attached as .pdf files; multiple reports, in separate attachments, may be sent in one email. Each attachment **must** be named as follows:




*The 3-digit LEA code for the subject school district can be found in Table H at https://portal.ct.gov/SDE/Performance/Data-Collection-Help-Sites/PSIS-Help-Site/Documentation, be sure to add leading zeroes if necessary for the 3-digit format.

We will send an automated message confirming receipt in response to acceptable submissions per above guidelines. Please note that emails with subject lines or attachment file names not formatted as specified above will not be considered received by the CSDE.