

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures (AUP)**

To the Superintendent of Schools  
and Board of Education  
Board of Education Building  
Town of Stamford, Connecticut

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 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, 2022. The school year grant data is reported on the following CSDE forms and data systems:

- **2021-2022 EFS Schedule Report**—Printed on September 1, 2022, at 4:33:16 PM
- **2021-2022 EFS District-Level Function/Object Report**—Printed on September 1, 2022, at 4:31:27 PM
- **2021-2022 EFS School-Level Function/Object Report**—Printed on September 1, 2022, at 4:36:10 PM
- **2021-2022 SEECG Student Data Filing Form**—Printed on September 20, 2022, at 5:11:01 PM

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 compliance with the CSDE requirements. The sufficiency of the procedures is solely the responsibility of the CSDE. Consequently, we make no representation regarding the sufficiency of the procedures described in the CSDE's AUP Package either for the purpose for which this report has been requested or for any other purpose.

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, 18 and 19**. The adjustments are incorporated in the following internet application printouts: **EFS printout**—Printed on December 13, 2022, at 12:37:09 PM and the **SEECG Student Data Filing printout**—Printed on December 8, 2022, at 9:29:38 AM. We were unable to complete **Steps 3a, 7b, and 10-12** as the City's audit was not complete.

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 obtain the annual comprehensive financial report or the federal and state single audit reports as they were not issued as of the date of this report 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.






*RSM US LLP*

Hartford, Connecticut  
December 13, 2022

**Appendix A**  
**CSDE Agreed Upon Procedures (Rev. 8-2022)**

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

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

-  **2021-2022 Education Financial System Data**
-  **2021-2022 SEECG Student Data Filing Form**
-  **October PSIS Summer School FTE Credit Report**
-  **October PSIS Data Elements**
-  **October 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 AUGUST 2022**

**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 2022**

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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.

<b>LEA</b>	" <b>Local Educational Agency</b> " is either a city's or town's board of education, or a regional school district.
<b>ECS</b>	" <b>Education Cost Sharing</b> " is a commonly used term for the equalization aid grant which is paid to towns.
<b>CSDE</b>	" <b>Connecticut State Department of Education.</b> "
<b>BFS</b>	The " <b>Bureau of Fiscal Services</b> " 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.
<b>OSPP</b>	The " <b>Office of Strategic Planning and Partnerships</b> " supports numerous projects within the CSDE, including school choice legislative requirements and policies; providing information/guidance on Choice Programs, including magnet schools.
<b>Performance Office</b>	The " <b>Performance Office</b> " has the responsibility of implementing the results of the AUP for Local Educational Agency public school information system data.
<b>RPE</b>	" <b>Regular Program Expenditures.</b> " - in general this represents a school district's expenditures except for <b>(a)</b> all special education expenditures, <b>(b)</b> all pupil transportation expenditures, and <b>(c)</b> expenditures from specified state and federal grants.
<b>EFS</b>	The "Education Financial System" is used to report the Local Educational Agency's financial operations for the year.
<b>PSIS</b>	" <b>Public School Information System</b> " is a data system that reflects enrollments on October 1 or the full school day immediately preceding such date, in accordance with <b>Sections 10-10a, 10-261 (a)(2) and 10-262f of the Connecticut General Statutes</b> . Data from this system is used in determining various elements utilized in both state and federal grant calculations, as well as for federal reporting.
<b>PSIS Summer School FTE Credit Report</b>	" <b>Public School Information System – Summer School Full-Time Equivalent Credit Report.</b> " 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.
<b>Special Education Excess Cost Grant Student Data Filing Form (SEECG)</b>	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 \_\_\_\_\_

2021-2022

The primary objective of this program is to perform certain agreed upon procedures for the financial data (***EFS Data and SEECG Student Data***) 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, 2022. However, because December 31, 2022 falls on a Saturday and the following Monday is a Holiday, the AUP must be submitted on or before the next business day (Tuesday, January 3, 2023).



### 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](mailto:grants.sde@ct.gov) (See Note 2 on Page 21). If it is sent by mail, it must be sent by certified, return receipt requested mail by January 3, 2023 to 450 Columbus Boulevard, Hartford, CT 06103 (See Step 26 on Page 17).

For questions concerning this AUP Package, please contact Tom Markoski, Office of Internal Audit, via email at [Tom.Markoski@ct.gov](mailto:Tom.Markoski@ct.gov) or phone (860) 713-6540.


<b>PREPARATION</b>
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	Procedure Performed By	Comments, References to Analyses, Etc.
<b>1. Obtain and read the following materials to assist in the AUP:</b>		
<b>a) Instructions</b> for the <b>2021-2022 Education Financial System</b> can be accessed on the internet at:  <a href="https://portal.ct.gov/SDE/Fiscal-Services/EFS/EducationFinancialSystem/Documents">https://portal.ct.gov/SDE/Fiscal-Services/EFS/EducationFinancialSystem/Documents</a>		
<b>b) The Special Education Excess Cost User Guide</b> issued in October 2021, prepared by the Bureau of Fiscal Services. This can be accessed on the internet at:  <a href="https://portal.ct.gov/SDE/Fiscal-Services/Special-Education/Documents">https://portal.ct.gov/SDE/Fiscal-Services/Special-Education/Documents</a>		
<b>c) <u>Financial Accounting for Local and State School Systems: 2014 Edition.</u></b> This document is located on the internet at:  <a href="https://nces.ed.gov/pubs2015/2015347.pdf">https://nces.ed.gov/pubs2015/2015347.pdf</a>		
<b>d)</b> A listing of the LEA's FY2021-2022 federal and state grants payments provided through the CSDE. This listing is available at:  <a href="https://www.csde.state.ct.us/public/dgm/grantreports1/paydetlMain.aspx">https://www.csde.state.ct.us/public/dgm/grantreports1/paydetlMain.aspx</a>		
<b>e)</b> All relevant <b>audit reports</b> for the year subject to these procedures. These may include:  <div style="margin-left: 20px;">  Basic Financial Statements and Auditor's Report on the municipality or regional school district. </div>		
<div style="margin-left: 20px;">  Federal and State Single Audit Reports. </div>		

<b>PREPARATION (CONT'D)</b>
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	Procedure Performed By	Comments, References to Analyses, Etc.
<p><b>2. Obtain the following data reports, forms and information:</b></p> <p><b>a) 2021-2022 EFS Data and SEECG Student Data Filing Form as last revised.</b></p> <p>In order to ensure complete coverage of all prior adjustments, the independent accountant <b>MUST</b> request that the <b>LEA</b> run the following report(s) <b>ON THE DAY</b> field work for that individual area of the package is started:</p> <ul style="list-style-type: none"> <li> 2021-2022 EFS DR3 - Schedule Report</li> <li> 2021-2022 EFS DR1 - District - Level Function/Object Report</li> <li> 2021-2022 EFS SR1 - School - Level Function/Object Report</li> <li> 2021-2022 SEECG Student Data Filing Form Report</li> </ul> <p><b>The print date/time of each of these printouts will appear in paragraph #1 of the Independent Accountant's Report to CSDE.</b></p>		
<p><b>b) The October 2022 Desk Audit Findings/Variations issued by BFS to the LEA.</b> These findings are a result of desk reviews performed by BFS on 2021-2022 EFS data and SEECG Student Data Filing form (by the LEAs). <b><u>The independent accountant will obtain and read these items to confirm that all findings have been addressed by the LEA.</u></b></p>		





<b>AGREED UPON PROCEDURES FOR 2021-2022 EFS DATA</b>
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	Procedure Performed By	Comments, References to Analyses, Etc.
<b>DR3 Schedule Report</b>		
<b>3. Procedures for the Local Funding Schedule are as follows:</b>		
a) From the audited financial statements obtained in <b>Step 1e</b> and other supporting documentation, determine that the amount reported on <b>Line LA199</b> is in compliance with <b>Section 3.11 of the EFS User Guide</b> .		
b) Through inquiry and agreeing to supporting documentation, determine whether the LEA has identified and properly reported the "Deductions" on <b>Lines LA201 through LA214</b> in compliance with the instructions in <b>Section 3.11 of the EFS User Guide</b> .		
c) Through inquiry and agreeing to the supporting documentation, confirm that the "Additions" on <b>Lines LA301 through LA307</b> have been reported in compliance with the instructions in <b>Section 3.11 of the EFS User Guide</b> .		
d) If the town audit has not been completed prior to submission of the Independent Accountant's Report for this AUP package ( <i>due January 3, 2023</i> ), 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.		
<b>4. Procedures for the In-Kind Schedule are as follows:</b>		
a) Read and become familiar with <b>CSDE</b> reporting requirements for in-kind expenditures contained in <b>Section 3.4 of the EFS User Guide</b> .		
b) Obtain the in-kind worksheet(s) and supporting documentation for in-kind expenditures which the <b>CSDE</b> has instructed the <b>LEA</b> to have available for these agreed upon procedures.		
c) Trace and agree amounts reported on <b>Lines IK101 through IK106 and IK201 through IK206</b> , 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 <b>EFS User Guide</b> .		

<b>AGREED UPON PROCEDURES FOR 2021-2022 EFS DATA (CONT'D)</b>
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	Procedure Performed By	Comments, References to Analyses, Etc.
<ul style="list-style-type: none"> <li>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.).</li> </ul>		
<p>d) Determine through inquiry and agreeing to underlying records, that the following types of expenditures are not included:</p> <ul style="list-style-type: none"> <li><b>General Town Administration Services</b></li> <li><b>Indirect Costs</b></li> <li><b>Community Services</b></li> <li><b>Nonpublic School Health Services</b></li> <li><b>Nonpublic School Transportation Services to Nonmember Students</b></li> <li><b>Nonpublic Expenditures from Federal Grant Programs</b></li> <li><b>Adult and Adult Basic Education Programs</b></li> <li><b>Continuing Education Programs</b></li> <li><b>Volunteer Services</b></li> <li><b>Capital Expenditures for Land and Buildings</b> <i>(those not eligible for credit under C.G.S.10-261 and C.G.S.10-262f(20))</i></li> <li><b>Any Expenditures for Debt Service</b></li> <li><b>Tuition Summer School</b></li> </ul>		
<p>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).</p>		
<p>5. <b>Procedures for the Expenditures for Land, Buildings, Capital Construction and Debt Service Schedule are as follows:</b></p> <p>a) Determine that <b>Lines BT401 and BT402:</b></p> <ul style="list-style-type: none"> <li>Do not include retirement of debt incurred for equipment subject to reimbursement under a school construction grant as provided under <i>Chapter 173 of the Connecticut General Statutes</i>.</li> </ul>		
<p>b) Determine that <b>Line BT202:</b></p> <ul style="list-style-type: none"> <li>Does not include expenditures which were supported by bond funds or other debt service.</li> </ul>		
<ul style="list-style-type: none"> <li>Is in accordance with <b>Appendix C of the EFS User Guide</b> regarding CSDE definitions of what is and what is not Major Remodeling, Extension of Service Systems and Improvement to Sites.</li> </ul>		

<b>AGREED UPON PROCEDURES FOR 2021-2022 EFS DATA (CONT'D)</b>
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	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).		
<b>6. Procedures for the Food Services Schedule are as follows:</b> <b>a)</b> Agree individual amounts to the municipality's audited financial statements or underlying records. 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>b)</b> Determine through inquiry that food service revenues and expenditures are reported on the modified accrual basis.		
<b>c)</b> Determine that individual amounts are in accordance with <b>Section 3.5 of the EFS User Guide.</b>		
<b>7. Procedures for the Special Education Schedule are as follows:</b> <b>a)</b> Obtain from the LEA, the local financial reports and other supporting documentation for expenditures reported on <b>Lines SE101 through SE110 and Lines SE201 through SE210.</b>		
<b>b) Perform the following procedures on the selected amounts:</b>  Trace and agree amounts into the audited financial records.		
 Obtain the methods used to classify or allocate expenditures <b>between Line SE101 through SE110 and Lines SE201 through SE210</b> for compliance with <b>Section 3.6 of the EFS User Guide.</b>		
 Determine that the amounts have been properly allocated/classified.		
<b>c)</b> Determine through inquiry if the <b>LEA</b> was responsible for students in any of the 9 private special education residential facilities listed in <b>Appendix D of the EFS User Guide.</b>		

<b>NOTE:</b> 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.
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<b>AGREED UPON PROCEDURES FOR 2021-2022 EFS DATA (CONT'D)</b>
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	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 ( <b>Noted in Steps 17-19</b> ) have been properly reported on the Special Education Schedule.		
<b>8. For the Transportation Schedule perform the following:</b>		
a) Agree the amounts to underlying records.		
b) Re-compute the amounts reported on <b>Lines TR201 and TR202</b> in accordance with <b>EFS User Guide Section 3.7</b> .		
<b>9. Perform the following procedures for the Tuition and Transportation Revenue Schedule as follows:</b>		
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 <b>Step 9a</b> determine that the amounts were reported in the proper line in accordance with <b>Section 3.12 of the EFS User Guide</b> .		
<b>10. Procedures for the Federal Funding Schedule are as follows:</b>		
a) Determine the correctness and appropriateness of the amounts reported by performing the following:  <div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;">✚</div> <div>Starting from highest to lowest, select the amounts representing 10% of the total of <b>Lines FF103, FF201 and FF301</b> and trace all amounts into audited financial records or audited financial reports.</div> </div>		
<b>11. Procedures for the State Funding Schedule are as follows:</b>		
a) Determine the correctness and appropriateness of the amounts reported by performing the following:  <div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;">✚</div> <div>Starting from highest to lowest, select the amounts representing 10% of the total of <b>Lines SF103, SF201 and SF301</b> and trace all amounts into audited financial records or audited financial reports.</div> </div>		

<b>AGREED UPON PROCEDURES FOR 2021-2022 EFS DATA (CONT'D)</b>
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	Procedure Performed By	Comments, References to Analyses, Etc.
<p><b>12. Procedures for the Private/Miscellaneous Funding Schedule are as follows:</b></p> <p>a) Determine the correctness and appropriateness of the amounts reported by performing the following:</p> <ul style="list-style-type: none"> <li>✚ Starting from highest to lowest, select the amounts representing 10% of the total of <b>Lines PF101 through PF106 and PF108</b> and trace all amounts into audited financial records or audited financial reports.</li> </ul>		
<p><b>13. Procedures for the Claim for Exceeding Statutory School Year Schedule:</b></p> <p>Through inquiry and reading and agreeing to supporting documentation, determine if the LEA has correctly completed <b>Line CE101</b> and if applicable, has correctly reported the additional sessions on <b>Lines CE103-CE108</b>.</p>		
<p><b>DR1 – District-Level Function/Object Report</b></p> <p><b>14. Obtain the supporting documentation for the amounts reported on the EFS DR1 – District-Level Function/Object Summary Report.</b></p> <p>a) From supporting documentation, select 40 tyransactions, 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.</p>		
<p><b>SR1 – School-Level Function/Object Report</b></p> <p><b>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.</b></p> <p>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.</p>		
<p><b>16. Obtain the desk audit correspondence referred to in Step 2b and confirm that all findings have been addressed by the LEA.</b></p>		

<b>AGREED UPON PROCEDURES FOR SEECG STUDENT DATA FILING FORM</b>
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	Procedure Performed By	Comments, References to Analyses, Etc.
<b>17. The Internet Application System is the only method for reporting 2021-2022 final costs for excess cost and state agency placed special education students.</b> Therefore, the independent accountant must request the LEA to run the SEECG Student Data Filing Form <b>ON THE DAY</b> fieldwork is started.		
<b><u>For Locally Placed Students:</u></b>  <b>Perform the procedures of the expenses on the form as follows:</b>  <b>18. a)</b> Select amounts for testing by performing a random sample in accordance with AICPA Professional Standards Section AU 350 ( <b>Sources: SAS No. 43; SAS No. 45; SAS No. 111</b> ) on Audit Sampling.  At least <b>25%</b> of all students should be selected for testing. <b>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.</b>		
<b>For pupils selected, perform procedures as follows:</b>  <b>b)</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.		
<b>c)</b> 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.		
<b>d)</b> 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).		
<b>e)</b> By reading <b>Appendix D of the EFS User Guide</b> , 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 <b>Steps 18f and 18g</b> .		
<b>f)</b> Multiply the number of "Tuition Days" determined in <b>Step 18d</b> by the approved daily rate for the facility noted in <b>Step 18e</b> .		

<b>AGREED UPON PROCEDURES FOR SEECG STUDENT DATA FILING FORM (CONT'D)</b>
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	Procedure Performed By	Comments, References to Analyses, Etc.
<b>g)</b> Compare the results of <b>Step 18f</b> 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 <b>Step 18e</b> , note the excess amount and return to <b>Step 7d on page 9</b> .		
<b>h)</b> <u>Any identified variances should be discussed with the LEA, referenced in the report and corrected by the LEA, if necessary.</u>		
<b><u>For State Agency Placed Students:</u></b>  <b>Perform the procedures of the expenses on the form as follows:</b>  <b>19. a)</b> Select amounts for testing by performing a random sample in accordance with AICPA Professional Standards Section AU 350 ( <b>Sources: SAS No. 43; SAS No. 45; SAS No. 111</b> ) on Audit Sampling.  At least <b>25%</b> of all students should be selected for testing. <b>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.</b>		
<b>For pupils selected, perform procedures as follows:</b>  <b>b)</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.		
<b>c)</b> 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.		
<b>d)</b> 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.		
<b>e)</b> 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.)		

<b>AGREED UPON PROCEDURES FOR SEECG STUDENT DATA FILING FORM (CONT'D)</b>
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	Procedure Performed By	Comments, References to Analyses, Etc.
f) By reading <b>Appendix D of the EFS User Guide</b> , 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 <b>Steps 19g and 19h</b> .		
g) Multiply the number of "Tuition Days" determined in <b>Step 19e</b> by the approved daily rate for the facility noted in <b>Step 19f</b> .		
h) Compare the results of <b>Step 19g</b> 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 <b>Step 19f</b> , note the excess amount and return to <b>Step 7d on page 9</b> .		
i) <u>Any identified variances should be discussed with the LEA, referenced in the report and corrected by the LEA, if necessary.</u>		
20. Obtain the desk audit correspondence referred to in Step 2b 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)**

There are no procedures to be performed for PSIS Summer School FTE Credit Reporting.

## **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.

There are no procedures for the testing of PSIS Data Elements.

**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.

**There are no procedures for the testing of PSIS Data Elements for LEA's with CSDE Approved Interdistrict Magnet Schools.**



## FOLLOW-UP, REPORT PREPARATION AND SUBMISSION

	Procedure Performed By	Comments, References to Analyses, Etc.
<b>Perform the following:</b>		
21. Present all AUP findings to the preparer and/or the <b>LEA's Superintendent</b> . 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.		
22. For data corrections, direct the business official ( <b>or other appropriate LEA personnel</b> ) to enter the required revisions in the <b>CSDE's</b> database via the <b>internet application</b> and print a copy of the revised reports which reflect AUP adjustments.		
23. Obtain the revised <b>internet application</b> 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.		
24. Prepare the "Independent Accountant's Report" to the CSDE ( <b>See page 19 for a Pro Forma Report</b> ). Appropriate modifications and/or notifications should be made if errors were noted or other unusual circumstances were encountered.		
25. <b>If there were no adjustments</b> , it is sufficient for the Independent Accountant's Report [ <b>first paragraph</b> ] to reference only the <u>print date and time</u> 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.  <b>If there were AUP adjustments</b> , printouts which incorporate all AUP adjustments must be referenced by <u>print date and time</u> in the Independent Accountant's Report [ <b>third paragraph</b> ].		
26. Submit a signed copy of the Independent Accountant's Report to:  <b>Roger Persson, Chief of Fiscal &amp; Administrative Services</b> <b>Bureau of Fiscal Services</b> <b>Connecticut State Department of Education</b> <b>450 Columbus Boulevard, Suite 404</b> <b>Hartford, Connecticut 06103</b> <b>Email Address: <a href="mailto:grants.sde@ct.gov">grants.sde@ct.gov</a></b> <b>(See Note 3 on Page 21)</b>		



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

<b><u>REPORT CHECKLIST</u></b>	<b>Yes</b>	<b>If No, Please Explain</b>
<b>27.</b> Have all errors been corrected by using the internet application revision process?		
<b>28.</b> Has a copy of each final internet application printout which was prepared previously in <b>Step 23</b> 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.		
<b>29.</b> Have all corrections which resulted from AUP findings been discussed with the LEA's superintendent?		
<b>30.</b> <u>Have all of the CSDE's desk audit findings obtained in <b>Step 2b</b> and internet application edit messages described in <b>Step 24</b> been addressed?</u>		



## 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, 2022. The school year grant data is reported on the following CSDE forms and data systems:

- ✚ **2021-2022 EFS Schedule Report** [specify print date and time of the internet application report]
- ✚ **2021-2022 EFS District-Level Function/Object Report** [specify print date and time of the internet application report]
- ✚ **2021-2022 EFS School-Level Function/Object Report** [specify print date and time of the internet application report]
- ✚ **2021-2022 SEECG Student Data Filing Form** [specify print date and time of the internet application report]

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 compliance with the CSDE requirements. The sufficiency of the procedures is solely the responsibility of the CSDE. Consequently, we make no representation regarding the sufficiency of the procedures described in the CSDE's AUP Package either for the purpose for which 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 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) and the SEECG Student Data Filing printout (See Note 1) as appropriate)**. [We were unable to (describe scope limitation, if applicable).] **(See Note 3)**.

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 SEECS Student Data Filing**

Data adjustments incorporated into the Education Financial System and SEECS 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.

**Appendix A**

**CSDE Agreed Upon Procedures (Rev. 8-2022)**

The CSDE Agreed Upon Procedures (Rev. 8-2022) must be attached to the Independent Accountant's Report.

<b>NOTES</b>
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<b>NOTE (1)</b>	Only the forms being revised should be referenced in this sentence.
<b>NOTE (2)</b>	<p>If the Independent Accountant intends to submit an electronic version of the Independent Accountant's Report, please email the report by Tuesday, January 3, 2023 to the BFS at <a href="mailto:grants.sde@ct.gov">grants.sde@ct.gov</a>. The entity should be indicated in the subject. When an email is received, the account will send an automated response, which will serve as your confirmation of receipt.</p> <p><b><u>FOR EACH INDIVIDUAL ENTITY, PLEASE SUBMIT A SEPARATE EMAIL WITH THE ATTACHED REPORT.</u></b></p>
<b>NOTE (3)</b>	<p>If Agreed Upon Procedure step(s) cannot be completed by the January 3, 2023 filing date, please reference those step(s) in the Independent Accountant's report due January 3, 2023.</p> <p>Once step(s) have been completed by the audit firm, submit a revised report to the BFS at <a href="mailto:grants.sde@ct.gov">grants.sde@ct.gov</a>.</p>