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INDEPENDENT ACCOUNTANTS' REPORT

To 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 on the City of Stamford, Connecticut Board of Education ("LEA") education reimbursement claims submitted by the LEA for the year ended June 30, 2021 and the October 2021 PSIS submission. LEA's management is responsible for the education reimbursement claims. Steps 18a and 19a of the Review Package procedures were modified to include testing of 10% of all students rather than 25%. The school year grant data is reported on the following CSDE forms and data systems:

- **2020-2021 EFS Schedule Report** *printed on September 2, 2021 at 3:06:49 pm.*
- **2020-2021 EFS District-Level Function/Object Report** *printed on September 2, 2021 at 3:10:27 pm.*
- **2020-2021 EFS School-Level Function/Object Report** *printed on September 2, 2021 at 3:09:56 pm.*
- **2020-2021 SEECG Student Data Filing Form** *printed on September 20, 2021 at 3:33:16 pm.*
- **10/2021 PSIS Summer School FTE Credit Report** *printed on December 17, 2021 at 10:01:42 am.*
- **10/2021 PSIS (Racial Survey and Detail of Enrollment for Entire District Report)** *printed on December 17, 2021 at 10:00:14 am.*
- **10/2021 PSIS (Magnet School Racial Survey by Town of Residence Reports)** *printed on December 17, 2021 at 10:01:11 am.*

The LEA has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of completing the CSDE AUP Package. 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, no exceptions were noted.

We were unable to complete agreed upon procedures steps 1g, 2c, and 3-36, because the audit of the financial statements was not completed as of December 31, 2021.

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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 LEA's education reimbursement claims. Accordingly, we do not express such an opinion or conclusion. Had we performed steps 1g, 2c, and 3-36 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 LEA and CSDE and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

West Hartford, Connecticut
December 22, 2021

PREPARATION

	Procedure Performed By	Comments, References to Analyses, Etc.
1. Obtain and read the following materials to assist in the AUP: **a)** **Instructions** for the **2020-2021 Education Financial System can** be accessed on the internet at: **https://portal.ct.gov/SDE/Fiscal-Services/EFS/EducationFinancialSystem/Documents**		
b) **The 2021-2022 PSIS Reference Guide,** prepared by the Performance Office. This can be accessed on the internet at: **https://portal.ct.gov/SDE/Performance/Data-Collection-Help-Sites/PSIS-Help-Site/Documentation#refguide**		
c) **Instructions** for the PSIS Summer School Credit (Rev. 8-2021) can be accessed on the internet at: **https://portal.ct.gov/SDE/Fiscal-Services/Data-Collection-and-Forms/Documents**		
d) **The Special Education Excess Cost User Guide** issued in October 2020, prepared by the Bureau of Fiscal Services. This can be accessed on the internet at: **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: **https://nces.ed.gov/pubs2015/2015347.pdf**		
f) A listing of the LEA's FY2020-2021 federal and state grants payments provided through the CSDE. This listing is available at: **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: - 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: **a) For PSIS data;** • **The Racial Survey and Detail of Enrollment for Entire District Report for the October 2021 filing period as last revised.** • **<u>For Bloomfield, Bridgeport, Danbury, East Hartford, Hartford, New Haven, New London, Norwalk, Stamford, Waterbury and Windham</u>** **The Magnet School Racial Survey by Town of Residence Report(s) for the October 2021 filing period as last revised.** • **The October 2021 PSIS Summer School FTE Credit Report (Access through the October 2021 PSIS Data Collection, Select "Summer School Schedule", Select "Print Report").** 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 <u>each</u> report will appear in paragraph #1 of the Independent Accountant's Report to CSDE.**		
b) 2020-2021 EFS Data and SEECG Student Data Filing Form as last revised. 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: • 2020-2021 EFS DR3 - Schedule Report • 2020-2021 EFS DR1 - District - Level Function/Object Report • 2020-2021 EFS SR1 - School - Level Function/Object Report • 2020-2021 SEECG Student Data Filing Form Report **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 2021 Desk Audit Findings/Variances issued by BFS to the LEA. These findings are a result of desk reviews performed by BFS on 2020-2021 EFS data, SEECG Student Data Filing Form and PSIS Summer School FTE Credit Report (by the LEAs). **<u>The independent accountant will obtain and read these items to confirm that all findings have been addressed by the LEA.</u>**		

AGREED UPON PROCEDURES FOR 2020-2021 EFS DATA

	Procedure Performed By	Comments, References to Analyses, Etc.
DR3 Schedule Report **3.** ***Procedures for the Local Funding Schedule are as follows*:** **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 3, 2022)*, 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:*** **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 inkind 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 2020-2021 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: ▪ **General Town Administration Services** ▪ **Indirect Costs** ▪ **Community Services** ▪ **Nonpublic School Health Services** ▪ **Nonpublic School Transportation Services to Nonmember Students** ▪ **Nonpublic Expenditures from Federal Grant Programs** ▪ **Adult and Adult Basic Education Programs** ▪ **Continuing Education Programs** ▪ **Volunteer Services** ▪ **Capital Expenditures for Land and Buildings *(those not eligible for credit under C.G.S.10-261 and C.G.S.10-262f(20))*** ▪ **Any Expenditures for Debt Service** ▪ **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:*** **a)** Determine that **Lines BT401 and BT402:** ▪ 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:** ▪ 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 2020-2021 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:*** **a)** 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) 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:*** **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:*** ▪ 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 8 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 2020-2021 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:*** **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:*** **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 10a** 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:*** **a)** Determine the correctness and appropriateness of the amounts reported by performing the following: - 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:*** **a)** Determine the correctness and appropriateness of the amounts reported by performing the following: - 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 2020-2021 EFS DATA *(CONT'D)*

	Procedure Performed By	Comments, References to Analyses, Etc.
12. ***Procedures for the Private/Miscellaneous Funding Schedule are as follows:*** **a)** Determine the correctness and appropriateness of the amounts reported by performing the following: - 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:*** 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 **14. Obtain the supporting documentation for the amounts reported on the EFS DR1 – District-Level Function/Object Summary Report.** **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 **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.** **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 2020-2021 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: ***Perform the procedures of the expenses on the form as follows:*** **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. 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: **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: ***Perform the procedures of the expenses on the form as follows:*** **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. 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: **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 2021 PSIS Summer School FTE Credit Report: **(<u>If the total Summer School FTE Credit is greater than 1, for 100% of the programs:</u>** **a)** Obtain and read page 2 of the Summer School FTE Credit Report instructions regarding reporting of resident summer school students**.** **Please note:** **Included on this schedule should be resident students enrolled in the district's <u>free summer school program</u> <u>or tuitioned out of district at the district's expense</u>. Programs fully funded by federal or state grants should not be reported. (See Step 21c for guidance concerning reporting of Special Education Students).** **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. **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): **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. **Please note that these numbers should not be adjusted for daily attendance of individual students.**		
g) <u>Any identified variances should be discussed with the LEA, referenced in the report and corrected by the LEA, if necessary.</u>		
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 October 1, 2021 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) 713-6540 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 2021 filing period as last revised. (see Step 2a) 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 2021 filing period which is reported on the following lines: **-** **K-12** Resident Students Enrolled at the Expense of the District - **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: - First Name - Last Name - Resident Town - Special Program Status Code - Student Enrolled At No Local Expense - Free/Reduced Meals **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 2021 filing period which is reported on the following lines: - **Pre-K** Resident Students Enrolled at the Expense of the District - **Pre-K** Nonresident Students Enrolled **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: - First Name - Last Name - Resident Town - Pre-K Program Status Code - Pre-K Days Per Year - Student Enrolled At No Local Expense - Free/Reduced Meals **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 October 1, 2021 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) 713-6540 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 2021 filing period as last revised. (see Step 2a) 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 2021 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: • First Name • Last Name • Resident Town • Grade Code • Special Program Status Code • Student Enrolled at No Local Expense • Race/Ethnicity • Free/Reduced Meals		
c) Trace student sample to class attendance records for the October 1, 2021 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:		
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 21-22 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. **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: **Roger Persson, Chief of Fiscal & Administrative Services** **Bureau of Fiscal Services** **Connecticut State Department of Education** **450 Columbus Boulevard, Suite 404** **Hartford, Connecticut 06103** **Email Address: grants.sde@ct.gov** **(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?		