COLORADO
Department of Education

2026-2027 Annual Audit Review Process

Effective June 2026

School Auditing Office
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Background

The Public School Finance Act (as amended) governs the distribution of state funding to public school districts and the Charter School Institute (CSI). The formula for per pupil funding for each district is calculated based upon a one-day student membership count; under the Act, additional funding is provided for students who are also considered At-Risk, English Language Learner (ELL), and/or Special Education. The combined funding distributed to districts associated with each of these reported figures—the funded pupil count, at-risk count, ELL count, and Special Education pupil count (as well as online and extended high school students)—is known as Total Program funding, which includes both a state and a local share. All of the Total Program student counts used in the School Finance formula are taken from the Student October data submission.

In an effort to ensure accurate reporting of data fields associated with Total Program funding as described in the Public School Finance Act, the School Auditing Office conducts compliance audits of each district's Student October Count data, which includes the funded pupil, at-risk, ELL, and Special Education counts. These compliance audits include a review of student-level documentation to confirm funding eligibility requirements have been met for each funded count.

For purposes of these audits, supporting audit documentation evidencing funding eligibility is described in each count's corresponding "Audit Resource Guide" for the applicable school year.

For additional information, including copies of all corresponding Audit Resource Guides, visited the School Auditing Office's count websites:

- Pupil Count website
  - [https://www.cde.state.co.us/cdefinance/auditunit_pupilcount]
- At-Risk Count website
  - [https://www.cde.state.co.us/cdefinance/auditunit_atrisk_freeandreduced]
- English Language Learner (ELL) Count website
  - [https://www.cde.state.co.us/cdefinance/auditunit_ell_count]
- Special Education Pupil (SPED) Count website
  - [https://cde.state.co.us/cdefinance/auditunit/special-education-pupil-count]

For a listing of the School Auditing Office's available 2026 Student October Count trainings and office hours sessions, including power points and recordings of previous trainings, visit the Training and Office Hours website [https://www.cde.state.co.us/cdefinance/auditunit_trainings].

Note: All references to "district" within this document include Colorado public school districts, the Charter School Institute (CSI), and BOCES, as applicable.

Annual Audit Review

In order to ensure compliance with the Administrative Rules, the CDE School Auditing Office will conduct an "Annual Audit Review," to include a review of the student-level data submitted during the most recent Student October Count data collection and the initial documentation upload, for all districts.

Overview

During the Annual Audit Review in January, the School Auditing Office will review and evaluate the initial documentation upload (including all corresponding audit questionnaires), and the student-level data submitted by each district during the 2026 Student October Count data collection. At the completion of this initial review and assessment, the School Auditing Office will determine which districts will be required to participate in an "expanded" audit.

Initial Review and Assessment

During the Annual Audit Review process, the School Auditing Office will review the following:

- Submitted student-level 2026 Student October Count data;
- Completed 2026-2027 Annual Audit Review Questionnaires
    - Pupil Count Questionnaire
        - Form AUD-111 (Audit Assurances for Part-Time Homeschool Students)*
            - AUD-111a (Part-Time Homeschool Programming Location Grid)
    - At-Risk Count Questionnaire
    - English Language Learner (ELL) Count Questionnaire
    - Special Education Pupil (SPED) Count Questionnaire
- The results of prior audits; and
- Initially required 2026-2027 audit documentation as listed in the corresponding count questionnaire(s)

No later than **February 1, 2027**, all districts will be notified via email letting them know if they have been identified to participate in an expanded audit. This notification will outline the next steps in the audit process, which will include uploading specific student-level documentation to support that applicable funding requirements have been met. If no expanded audit is required, an audit closure notification letter will be sent to the district via email stating that the annual audit review is complete, and no further action is required.

Failure to upload all required questionnaires and initial audit documentation via Syncplicity no later than **September 15, 2026** will automatically result in a district being flagged to participate in an expanded audit.

*Charter schools must also complete Form AUD-111 (and Form AUD-111a, as applicable); it is the responsibility of each district (or CSI) to ensure this form is completed by each charter school it authorizes. **Failure to submit Form AUD-111 will prevent a district or CSI from completing the Student October Count data submission.**

Expanded Audit Types

After the completion of the Annual Audit Review process, some districts will be selected to participate in an expanded audit and will be required to upload additional district/school process documentation and student-level documents within 30 days following receipt of the notification.

Note: Failure to upload sufficient audit documentation that evidences funding criteria were met may result in adjustments to the district's funded pupil, at-risk, ELL and/or SPED counts which may impact the district's Total Program funding for 2026-2027.

Focused Audit

During a Focused Audit, the School Auditing Office will provide the district with a list of specific audit documentation that will "focus" on specific subsets or samples of student populations for whom the district will need to evidence that all applicable funding criteria have been met.

Comprehensive Audit

A Comprehensive Audit will be more in-depth than a focused audit and will require the district to upload documentation evidencing funding criteria have been met for a wide range of student populations across the district.

High-Level Timeline

Following is a tentative timeline for the 2026-2027 Annual Audit Review process:

- **July through November, 2026**
  - Districts work to compile and validate required student-level data reported in the Student October Count data collection
    - Includes gathering required audit documentation, confirming funding statuses, etc.
- **September 2026**
  - Districts upload their completed Annual Audit Review Questionnaires (Pupil, At-Risk, ELL, and SPED counts) and initial supporting audit documentation to their Audit Syncplicity folder (**September 15, 2026)**
- **November 2026**
  - Districts submit (finalize) their Student October Count Snapshots (**November 10, 2026)**
  - Districts participate in the Duplicate Count process, if applicable.
    - Documentation upload deadline: **November 13, 2026**
    - School Auditing Office makes final decisions: **November 18, 2026**
  - If necessary, and in response to Duplicate Count decisions, districts resubmit (finalize) their Student October Count Snapshots, as applicable (**November 25, 2026)**
- **December 2026**
  - Districts submit their Secretary of the Board of Education Verification "sign-off" forms to the Data Services Unit (**December 4, 2026)**
- **January 2027**
  - The School Auditing Office conducts the initial Annual Audit Review to include all four counts; identifies districts that will participate in an expanded (i.e., "Focused" or "Comprehensive") audit for each count.
- **February 2027**
  - No later than **February 1, 2027**, districts will be notified by the School Auditing Office as to whether or not they will be required to upload additional audit documentation as part of an expanded audit.
  - If notified of their required participation in an expanded audit, districts will have **30 days** upon receipt of the notification to upload the additional audit documentation.
- **February through October 2027**
  - School Auditing Office will conduct expanded audits; district audit contacts will be required to assist throughout the process; failure to provide sufficient audit documentation in a timely manner may result in adjustments to the district's funded pupil, at-risk, ELL, and SPED counts, as applicable, and may impact the district's Total Program funding for 2026-2027.
- **December 2027**
  - No later than **December 31, 2027**, field work for all expanded audits for the 2026-2027 school year will be completed; draft audit reports will be issued shortly thereafter

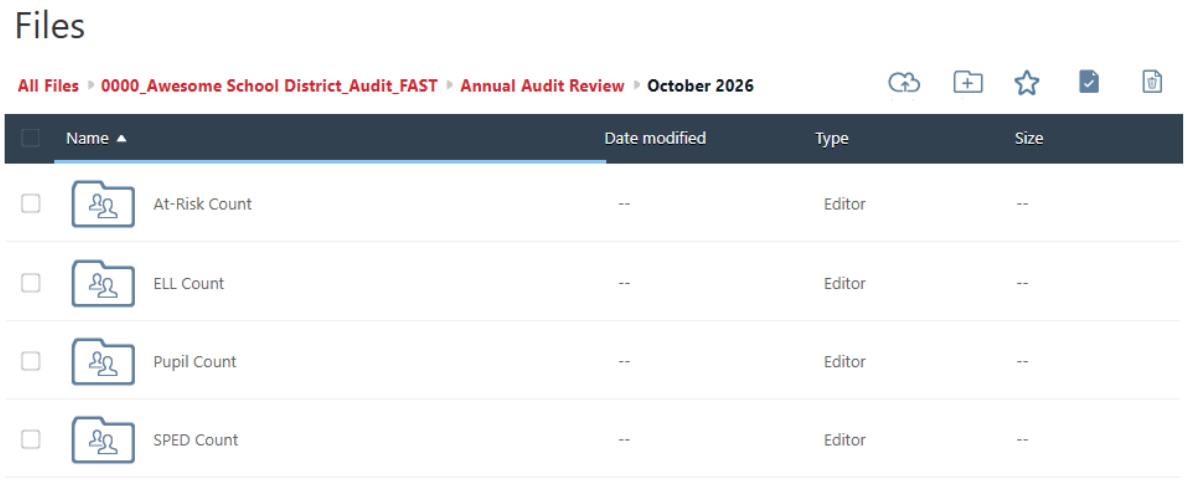
Syncplicity

For purposes of the Annual Audit Review and expanded audits, the School Auditing Office uses Syncplicity, a secure file sharing online platform, for the transmission of all required audit documentation.

Each district has an assigned Audit Syncplicity folder that contains the following naming convention:

- District Code_District Name_Audit_FAST

Within the main Audit Syncplicity folder, there is a subfolder labeled “Annual Audit Review” which contains a year-specific subfolder (i.e., “October 2026”) with further additional subfolders into which the district will upload all applicable audit questionnaires and initial audit documentation no later than **September 15, 2026.**



To request access to the Audit Syncplicity folder, email the School Auditing Office at audit@cde.state.co.us