COLORADO
Department of Education

School Auditing Office

Preparing for the 2026 Annual Audit Review



Purpose

By the end of today's webinar, you should be able to:

- Understand the high-level scope and timeline of the 2026 annual audit review cycle
- Locate and complete the required annual questionnaires
- Complete the required document upload process by **September 15, 2026**
- Differentiate between the levels of audit review



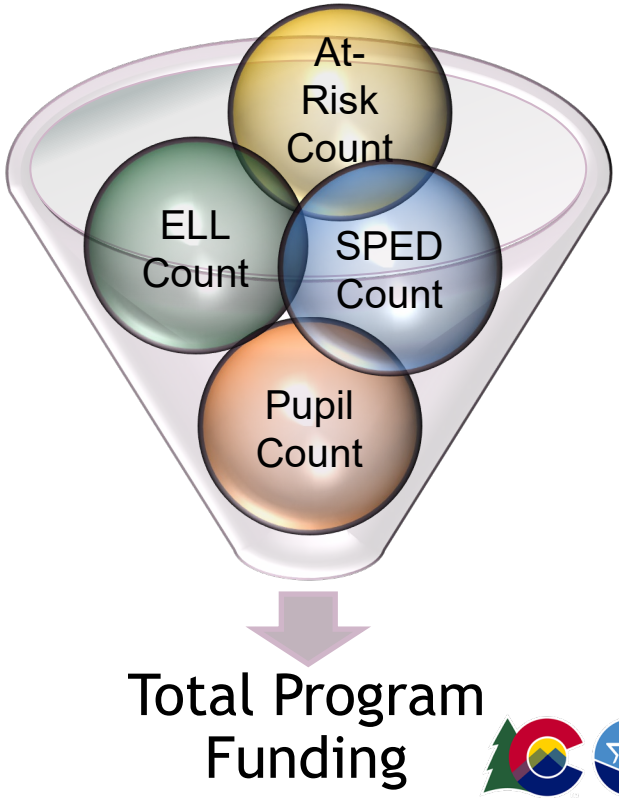
Introduction

What does the School Auditing Office do?

- Supports districts with guidance on Total Program Funding eligibility and documentation requirements
- Publishes Audit Resource Guides around July 1 each year
- Conducts Annual Audit Reviews of the funded counts used in determining Total Program Funding
  - This is different than a financial audit; we check whether students were reported correctly in the Student October Count data collection
- Info & Contact
  - School Auditing Office's Website
  - Email: audit@cde.state.co.us

Total Program Funding

- School districts in Colorado are funded by a variety of sources.
- The biggest source of funding comes from the School Finance Act.
- The amount a district receives according to the School Finance Act is called **Total Program Funding.**
- Counts from the Student October Count Data Collection are used to calculate Total Program Funding.



Funding and Audit Documentation Requirements

- The School Auditing Office posts annual Audit Resource Guides for each count (pupil, at-risk and ELL).
- These Guides describe all funding and audit documentation requirements.
- If flagged for an expanded audit, the organization will need to provide full audit documentation to support any student included in one of the funded counts.





Audit Approach

Annual Audit Review

Two years ago, the School Auditing Office shifted its audit approach.

- All **organizations** participate in the Annual Audit Review.
  - The blanket term "**organization**" includes all districts, CSI, and BOCES that operate their own schools and/or submit data during the Student October data collection.
- No later than **September 15, 2026**, all districts/CSI/BOCES must:
  - Complete all 4 funded count **audit questionnaires**, and
  - Upload initial audit documentation (as described in the questionnaires) to Syncplicity.
- This approach continues to evolve - questionnaires and initial audit documentation update each year as needed.

Annual Audit Review Initial Upload Deadline

Therefore, the deadline to upload the required questionnaires and initial audit documentation via Syncplicity is

September 15, 2026!

Failure to upload will automatically result in the district, BOCES, or CSI being flagged to participate in an expanded audit!

Annual Audit Review Overview

During the annual audit review, the School Auditing Office reviews the following for every organization:

- Responses provided on the audit questionnaires, and
- Initial audit documentation, and
- Reported Student October Count data, and
- Areas of concern across the state, and
- Changes in legislation and/or administrative rules



Expanded Audits

- Based on the results of the Annual Audit Review for each organization, the School Auditing Office will flag some organizations for an expanded audit review.
- Expanded audit reviews mean the organization must upload additional documentation, including student-level documents.
- Student-level documentation will be used to check that students met the funding requirements each count.
    - If you cannot provide appropriate student-level documentation showing funding eligibility, your organization's funded count/s will be adjusted.
    - Adjustments will likely result in money being owed back to the state based on the School Finance formula.

Expanded Review Type 1: Focused Audit Reviews

- Focused audit reviews will have a narrow scope based on a risk assessment.
- After being engaged for audit, Districts and BOCES will provide audit documentation for schools, programs, and/or students identified in the scheduling letter.
    - In rare cases, samples may be expanded based on the preliminary results.
- When a BOCES is engaged for audit, the reporting district will have a focused audit that includes the students attending a BOCES school, but the BOCES will be responsible for providing the audit documents for these students.

Expanded Review Type 2: Comprehensive Audit Reviews

- Comprehensive audit reviews will be more in-depth than focused audits and will require the organization to upload documentation for a wide range of student populations across the organization.
- The organization should be prepared to provide any and all audit documentation to support funding eligibility as described in the corresponding Audit Resource Guides.

2026-2027 School Year AAR Timeline

Jul-Oct 2026

- Organizations collect and report Student October Count data
- Gather supporting audit documents

Sep 15, 2026

Organizations upload AAR Questionnaires and initial supporting documents

Nov 2026

- Submit Student October Snapshots (11/10)
- Duplicate count & corrections if needed (11/11-11/26)

Dec 5, 2026

Submit local Board of Education "sign off" forms to Data Services

Jan-Mar 2027

- Initial Annual Audit Reviews
- Organizations are notified whether they will have an expanded audit

Feb-Oct 2027

- Expanded* audits progress
- District and BOCES audit contacts assist with the audit process

Dec 2027

Goal: By 12/31/27, the School Auditing Office will finalize all expanded audits for FY26/27

2028

The AAR Cycle Continues

* "Expanded audits" include focused and comprehensive audits.



Questionnaires

Four Count Questionnaires

- The 2026 questionnaires cover similar topics to last year.
- The questions and format have been updated based on last year's results and feedback from the field.
- The 4 questionnaires are posted on their School Auditing Office pages:
  - Pupil Count
  - At-Risk Count
  - ELL Count
  - SPED Count (NEW!)

Questionnaire Trainings and Assistance

- The Pupil Count questionnaires will have a webinar for a detailed walkthrough:
  - Pupil Count Questionnaire Walkthrough **7/16/26 (1 PM)**
- Other questionnaires will be covered as part of the count overviews:
  - At-Risk Count: Audit Overview 8/26/26 (2pm)
  - Special Education Pupil Count: Audit Overview 9/1/26 (1pm)
  - English Language Learner Count: Audit Overview 9/15/26 (10am)
- If you still have questions after the walkthroughs, our office is happy to schedule a one-on-one meeting to help. Contact audit@cde.state.co.us.

Questionnaire Contents

- Each questionnaire should be filled out by a knowledgeable expert in your organization.
    - Usually the audit contact, but you may find someone else is a better choice.
- Answering the questions should help you complete your Student October Count data collection more smoothly.
- If you are filling out the questionnaire and find you don’t know the answer to a question, we encourage you to reach out to others in your organization to track down the answer!

Pupil Count Questionnaire Highlights

- Basic Info
  - Contact Info
  - 360/90 scheduled hours calculations
  - Contractual Education Providers
- Programming (as applicable)
  - Home School - **NEW: Form AUD-111 Audit Assurances for Part-Time Homeschool Students**
  - Alternative Instruction Courses for Brick-And-Mortar Students
  - Other Offerings
- Pupil Count Initial Documentation Upload Checklist
- Join us 7/16 at 1pm for Pupil Count Topics: Questionnaire Walkthrough

At-Risk Count Questionnaire Highlights

- Contact Info
- Public School Finance Act Flexibilities
- The New At-Risk Status Field

ELL Count Questionnaire Highlights

- Contact Information
- Identification Procedures
- Redesignation Procedures
- Note: No extra ELL documents beyond the questionnaire need to be uploaded during the AAR this year. If the organization is engaged for an expanded ELL Count audit, more documents will be required at that time.

SPED Count Questionnaire Highlights

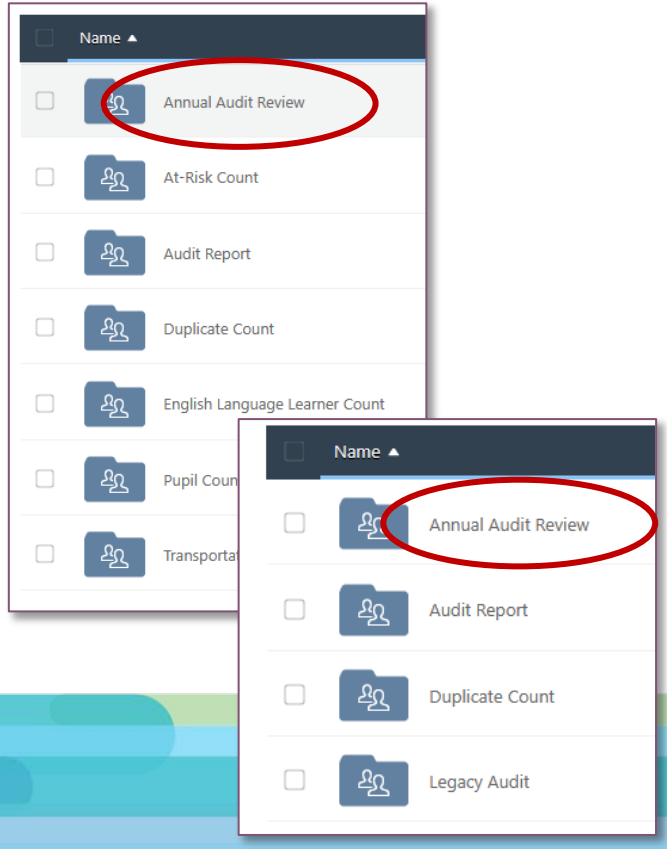
- Contact Information
- **Question 1**: Does the organization provide Special Education Services directly, or are services delivered through an Administrative Unit (AU) or BOCES? If applicable, please list the name of the AU or BOCES.
- **Question 2:** Does your organization utilize a Data Management System for IEP development and reporting? (e.g., Frontline Enrich, Spedtrack, Project Education, Infinite Campus, etc.). If so, please list the system.



Syncplicity

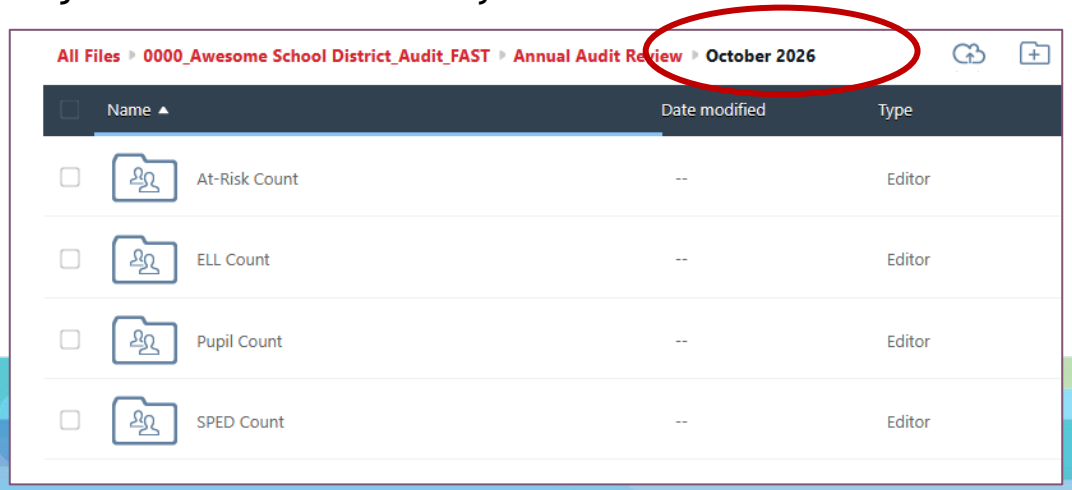
Syncplicity Folders

- All districts, CSI, and BOCES (that operate schools) have Audit specific Syncplicity folders.
- The naming convention for these folders are as follows:
  - District Code_District Name_Audit_FAST
  - Example: 0000_Awesome School District_Audit_FAST
- Within each of these main audit folders, you will find several subfolders:
  - **Annual Audit Review is where AAR Documents should be uploaded!**



Annual Audit Review Folder

- By August 15th, the Annual Audit Review subfolder will contain:
  - A folder labeled “October 2026”
  - The 2026-2027 Annual Audit Review Guidance document (which is also posted to the School Auditing Office’s Overview website).
- Within the October 2026 subfolder, there will be a subfolder for each of the funded counts subject to audit review this year:



Required Uploads

- Upload each audit questionnaire into the appropriate subfolder found in the Annual Audit Review folder.
  - Pupil Count supporting documents go in the same folder as the Pupil Count questionnaire
- The upload due date is **September 15, 2026**
- **Failure to upload** these documents to the correct subfolder **will result in the organization being assigned an expanded audit.**
  - The assumption will be that the organization did not complete the initial Annual Audit Review requirements.
- To request access to the Audit Syncplicity folder, email the School Auditing Office at audit@cde.state.co.us


POTATO PANTS!
Splat the Cat
BEAN THIRTEEN
WINTERCAKE
Easy Fiction

Resources



Audit Count Websites and Audit Resource Guides

- Funded Pupil Count
  - Pupil Count website
  - 2026 Guide will be posted on or before July 1, 2026
- At-Risk Count
  - At-Risk Count website
  - 2026 At-Risk Count Audit Resource Guide (PDF)
- English Language Learner (ELL) Count
  - English Language Learner Count website
  - 2026 ELL Count Audit Resource Guide (PDF)
- SPED Count
  - Special Education Pupil Count website
  - 2026 Special Education Audit Resource Guide (PDF)

Contact

School Auditing Office

- General audit questions email: audit@cde.state.co.us
- At-Risk Email: ARmeasure@cde.state.co.us
- School Auditing Office Website: http://www.cde.state.co.us/cdefinance/auditunit

Rebecca McRee, Audit Manager

- Email: mcree_r@cde.state.co.us

Email for questions about part-time homeschool programs: PartTimeHomeSchool@cde.state.co.us



Questions?

