
January 20, 2020

Performance Audit
Recommendations and
Corrective Actions for Audit:
16-02

EQUALIZED PUPILS

Agency of Education's
Calculations Generally Followed
Law but Data Quality Could Be
Enhanced

Dated: March 11, 2016

Overview

The State Auditor's Office (SAO) makes recommendations designed to improve the operations of state government. For our work to produce benefits, auditees or the General Assembly must implement these recommendations, although we cannot require them to do so. Nevertheless, a measure of the quality and persuasiveness of our performance audits is the extent to which these recommendations are accepted and acted upon. The greater the number of recommendations that are implemented, the more benefit will be derived from our audit work.

In 2010, the SAO began to follow-up on the recommendations issued in our performance audits. Experience has shown that it takes time for some recommendations to be implemented. For this reason, we perform our follow-up activities one and three years after the calendar year in which the audit report is issued. Our annual performance reports summarize whether we are meeting our recommendation implementation targets.

<http://auditor.vermont.gov/about-us/strategic-plans-and-performance-reports>

This report addresses the requirements of Act 155 (2012) to post the results of our recommendation follow-up work on our website. The report does not include follow-up on recommendations issued as part of the state's financial statement audit and the federally mandated Single Audit, which are performed by a contractor. However, our current contract for this work requires the contractor to provide the results of its recommendation follow-up.

	Rec #	Recommendation	Follow-Up Date	Status	Review Comments
16-2 Equalized Pupils-Agency of Education's Calculations Generally Followed Law but Data Quality Could Be Enhanced	1	Develop more detailed criteria for districts in reporting of: <ul style="list-style-type: none"> Federally funded students, and English language learners (ELL) designation. 	2017	Not Implemented	The Agency of Education (AOE) had planned to amend the SY18 Public School Fall Census instructions to address this recommendation and had anticipated that the Statewide Longitudinal Data System (SLDS) would be utilized for collection of the census information. The census guidelines were not amended as planned and the SLDS was delayed. Funding sources were discussed at all training sessions.
			2019	Partially Implemented	The AOE has implemented the Statewide Longitudinal Data System (SLDS) for the collection of the census information. The AOE has also amended the Public School Fall Census instructions so that it includes more detailed criteria for districts in reporting of funding of students with ELL designation. The instructions do not include more details for federally funded students. These instructions are available online as well as communicated in monthly in-person PowerPoint presentations.
	2	Develop a process to evaluate the completeness and accuracy of school districts reporting of homeschooled students, such as a system edit or backend checks for data anomalies.	2017	Not Implemented	According to the AOE, the back-end check for homeschooled students will be incorporated into the SLDS, but implementation of the SLDS has been delayed.
			2019	Implemented	Each November, the AOE receives a list of home study students that is cross-checked with the SLDS. Any student that is identified as a non-home study student in the SLDS will have a verification/error report send to their School Union/District for a data revision.
	3	Improve the process for reconciliation of state-placed students ensuring that the year-end reports submitted by supervisory unions are consistent with the information provided by the DCF.	2017	Implemented	The AOE developed new procedures to improve the accuracy of the state-placed students (SPS) count. Annually, the AOE sends a worksheet to school districts to complete and return to the AOE. Using spreadsheets obtained from the Department for Children and Families (DCF), the AOE compares the DCF spreadsheets to the worksheets prepared by school districts and notifies the districts when discrepancies are found. In the event the school district does not know where the student is going to school, the AOE contacts special education administrators and/or the DCF staff to determine where the student is attending school. To improve the efficiency of this process going forward, semi-annually the AOE plans to send the school districts a list of SPS living in their districts so that when the annual count of SPS needs to be assembled, the school districts will have the most accurate information.
			No further follow-up is required because the recommendation was implemented.		
	4	In the Fall census submissions, obtain student level designations to identify: <ul style="list-style-type: none"> ELL students, and ELL students who do not reside with families receiving nutritional benefits. 	2017	Not Implemented	The AOE has not taken any action to implement this recommendation.
			2019	Not Implemented	According to the AOE, the SLDS was not designed to identify ELL students at an individual level or if they reside with families receiving nutritional benefits.

	Rec #	Recommendation	Follow-Up Date	Status	Review Comments
16-2 Equalized Pupils-Agency of Education's Calculations Generally Followed Law but Data Quality Could Be Enhanced	5	Direct school districts to use the DCF Directly Certified reports for the information regarding ELL students receiving nutritional benefits (3SquaresVT).	2017	Not Implemented	The AOE data team is meeting to determine how best to use the data from the DCF Directly Certified reports, but no decisions have been made.
			2019	Not Implemented	The AOE reported that it will be conducting internal meetings to determine how to use the DCF Directly Certified Reports in conjunction with the SLDS.
	6	Compare what the school districts report for ELL students and ELL students that do not reside with the families receiving nutrition benefits to the data in the AOE ELL database and the DCF Directly Certified reports and follow up on significant differences.	2017	Not Implemented	The AOE data team is meeting to determine how best to use the data from the DCF Directly Certified reports, but no decisions have been made.
			2019	Not Implemented	The AOE reported that it will be conducting internal meetings to determine how to use the DCF Directly Certified Reports in conjunction with the SLDS.
	7	Provide guidance to school boards regarding the interpretation of 16 VSA §1075 and whether or the extent to which it requires them to verify students' legal residences.	2017	Partially Implemented	The AOE updated handouts used during census training to address interpretation of 16 V.S.A. §1075. The handouts now include guidance on legal residence as defined in 16 V.S.A. §1075, but do not address whether or the extent to which school boards are required to verify students' legal residence.
			2019	Implemented	The AOE updated their guidance and it now includes an explanation of who makes the determination of the legal residence of students and the appeal process for those decisions.