

DISTRICT OF COLUMBIA

PUBLIC SCHOOLS ENROLLMENT CENSUS

OCTOBER 5, 2006



2006 - 2007
DC Public Schools and Public Charter Schools
Enrollment Census SY 2006 - 2007

TCBA

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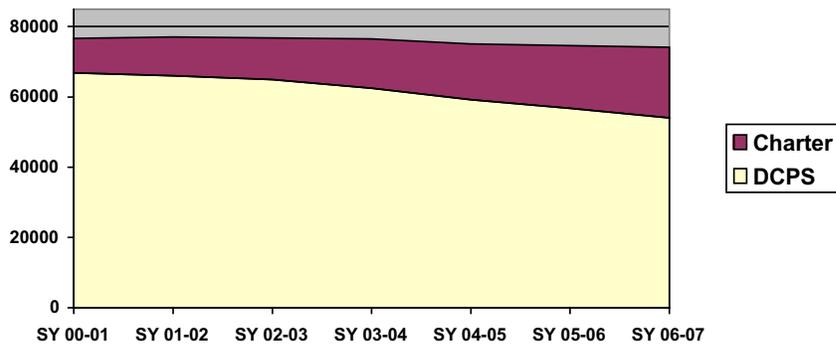
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Executive Summary

Thompson, Cobb, Bazilio & Associates, PC (TCBA) was retained by the State Education Office of the District of Columbia (the SEO) to conduct a full census-type audit of the October 5, 2006, student enrollment for the District of Columbia Public Schools (DCPS) and public charter schools. In addition to the enrollment verification, TCBA reviewed each student file to ensure that it contained proper documentation to support residency, special education, and English language proficiency designations. All abbreviated terms are defined in the Glossary.

This was the sixth year that a 100% verification of student enrollment and residency files was conducted. The chart below depicts the trend between DCPS and charter schools. Total enrollment reported by the District has remained relatively stable, declining only 2,500 over six years. However, DCPS is averaging a loss of about 2,500 students per year. As shown in Chart 1, approximately 80% of that loss is being picked up by charter schools.



**Chart 1: Enrollment Trend
(DCPS and Charter School Students - as Reported)**

Being the sixth year that the audit has been conducted with a report issued each year citing deficiencies and recommendations, one would expect to see annual improvements. This is not the case. Every year, the audit report has cited the same deficiencies, which we continued to see this year. While individual schools may show improvement, the overall findings are the same year after year. There is no indication, for the most part, that the audit findings are addressed. Once again this year, we found:

- Hundreds of students being claimed as enrolled in more than one school
- Inaccurate data in STARS and ENCORE
- Incomplete and inaccurate attendance records

- Noncompliance with residency verification procedures
- Inefficient enrollment and residency verification processes
- A large number of discrepancies at certain high schools, due primarily to a lack of records and/or cooperation with the audit
- Lack of cooperation from the Child and Family Services Agency regarding wards attending county schools
- Students withdrawing or transferring within days after the October 5 membership date

While the same pattern of deficiencies is seen year after year, there are always certain schools that stand out, many of which demonstrate good administrative practices and cooperation with the census process. We would like to commend those schools that had no enrollment or residency issues remaining after the resolution process, shown below. Particular kudos go to those schools bolded, which had no differences two or more years running.

DCPS Schools

Aiton	Eliot	Kimball	Peabody
Banneker	Ferebee-Hope	Lafayette	Reed
Beers	Gage-Eckington	Langdon	Reggio Emilia
Benning	Garrison	Lee, Mamie D	Ross
Birney	Green	Mann	Smothers
Bruce-Monroe	Hearst	Maury	Stevens
Burroughs	Houston	Meyer	Turner
Burrville	Hyde	Montgomery	Tyler
Barnard	Jackie Robinson	Moten Center	Watkins
Choice@Taft	Janney	Murch	West
Draper	Jefferson	Noyes	

Public Charter Schools

Academy for Learning	City Collegiate	Meridian
Through the Arts	Elsie Whitlow Stokes	Roots
Appletree Early Learning	KIPP	St. Coletta
PCS	LAMB	SEED
Capital City	Friendship Edison - Woodridge	The Next Step
Children's Studio	Howard Road Academy	Two Rivers

DCPS issues an annual Membership Report detailing the number of students reported by each school to be enrolled at October 5th. Each public charter school submits an enrollment roster annually to the DC Budget Office detailing the students enrolled at October 5th. These are referred to as the Reported Enrollment throughout this report. Table 1 summarizes the Reported and Audited enrollment. The Attachments provide a breakdown of total enrollment by grade. The Next Step PCS is an ungraded

high school. For purposes of this audit, the students at The Next Step PCS were categorized based on age as follows:

14/15 years old	9th grade
16 years old	10th grade
17 years old	11th grade
18+ years old	12th grade

	DCPS	Nonpublic and Surrounding County	BOE Charters	PCSB Charters
Students enrolled in pre-school, pre-kindergarten, kindergarten, grades 1 through 12, non-grade level and adult programs	52,645	2,710	5,096	14,637
Students with Unverified Residency	(454)	(253)	(14)	(57)
Enrollment with Verified Residency	52,191	2,457	5,082	14,580
Reported Enrollment	54,079	2,708	5,195	14,804
Difference	(1,888)	(251)	(113)	(224)
Students who have current IEPs to receive special education services (without regard to residency)	7,091		901	1,277
English Language Learners	3,979		460	624

Table 1: Enrollment Comparison - Audited vs. Reported

	2006 - 2007		2005 - 2006	
	Audited Enrollment with Verified Residency	Audit as a Percentage of Reported	Audited Enrollment with Verified Residency	Audit as a Percentage of Reported
Alternative	194	94%	231	94%
Elementary	31,152	99%	33,358	99%
Middle	3,879	96%	3,987	96%
Junior	3,413	98%	4,136	97%
High	12,595	90%	11,870	89%
Special Education	958	92%	1,019	91%
BOE Charters	5,082	98%	4,483	96%
PCSBCharters	14,580	98%	12,915	98%

Table 2: Comparison to Prior Year

The enrollment count was based primarily on verification of the student's presence in the school. For students who were not present on the day of the count, we relied on the enrollment and attendance records provided by the school and assumed those documents to be accurate and complete. However, we found numerous inconsistencies between the system and manual attendance records as well as some evidence that the attendance records did not accurately reflect attendance. In an exception-based system, it is not possible to determine if the inconsistencies are intentional or unintentional misrecordings.

	DCPS	BOE Charters	PCSB Charters
Students Present	46,226	4,594	13,225
Students Absent and Counted as Enrolled	6,419	502	1,412
Total Audited Enrollment	52,645	5,096	14,637
Students Absent and not Counted as Enrolled	1,462	102	174
Percentage Absent	14.5%	11.6%	10.7%
Percentage of Absent that could not be substantiated as enrolled	18.6%	16.9%	11.0%

Table 3: Absences

The percentages shown in Table 3 reflect the total of each school system. However, these numbers are skewed by the schools with excessively high absences and poor attendance records, primarily certain high schools and special education schools. Senior high schools and special education schools account for nearly one-half of the students absent in DCPS. High schools alone make up 73% of the students who were absent but could not be substantiated as enrolled.

THE RESOLUTION PROCESS

The SEO established a resolution process to allow schools an opportunity to appeal the audit results. The appeal process was in addition to the resolution process that is built into the audit. In prior years, the resolution process was outside of the audit because it was overseen by DCPS and the Chartering Authorities, and these bodies did not adhere to the requirements for appeal. As a result, the final enrollment numbers used by the Office of Budget were different than those reported in the audit.

To eliminate this dual reporting, the SEO modified the process such that all appeals would come through the SEO, an independent body, and would be reviewed by TCBA. The resolution process was an opportunity for schools to challenge an audit finding, not to circumvent the audit. To ensure that schools cooperated with the audit process, the SEO adhered to the policy that a school could not provide "new" documentation in its appeal, i.e., documentation that had not been provided to TCBA during the audit.

Upon receipt of an appeal by the SEO, TCBA reviewed the documentation on hand and reconsidered the audit decision based on the provided reason for appeal. The majority of changes agreed to by TCBA were at high schools after re-reviewing attendance records. The primary reasons that certain high schools have large enrollment discrepancies each year are the high level of absences and the poor condition of the attendance documentation. The audit process requires that schools provide attendance records from the beginning of the school year for each student absent. Certain high schools do not provide these records, provide incomplete records, or provide them in a manner unsuitable for review. For example, TCBA returned documents to one high school twice because they had been thrown in boxes with no organization. With more than two hundred absent students at some of the high schools, finding records for an individual student was the proverbial needle in a haystack if the documents were not organized. However, for students who were appealed, TCBA re-reviewed all attendance records and was able to piece together enough information for some students to be reconsidered.

The final audit numbers shown in this report and the attached exhibits reflect all changes made as a result of the SEO's resolution process.

RESIDENCY

During the initial review, we identified students for whom we had not seen adequate residency documentation. Principals were given an opportunity to provide the missing information. Table 4 summarizes the final results of the residency review. The "Not Verified" column includes students for whom we were not provided the necessary documentation to make a determination of residency status.

	Resident and/or District Ward	Non-Resident Paying Tuition	Non-Resident Not Paying Tuition	Not Verified	Total
DCPS Schools	52,123	68	4	450	52,645
BOE Charters	5,082			14	5,096
PCSB Charters	14,580		7	50	14,637

Table 4: Residency

The DCPS Office of Residency assesses tuition for students enrolled in District schools who are known to live outside of the District. The following table summarizes the SY '06-07 tuition assessments as of October 5, 2006.

Grade	Number of Students	Tuition Assessed (per DCPS)
Pre-K	1	\$ 7,892
Kindergarten	2	15,054
2nd	1	7,527
3rd	1	7,527
6th	1	7,527
9th	20	171,000
10th	23	195,475
11th	14	119,700
12th	5	42,750
Total	68	\$ 574,452

Table 5 Tuition Assessments

TCBA was unable to obtain evidence that the seven nonresident students attending charter schools pay tuition; therefore, these students are not included in the total enrollment with verified residency. However, because the District should not fund the school for these students, there is no impact.

STUDENTS IN PRIVATE PLACEMENT AND SURROUNDING COUNTY SCHOOLS

There are special education students who attend private day and residential programs for which DCPS pays tuition. There are also wards of the District, both special and regular education students, who

attend schools in surrounding counties. The majority of these students attend schools in Prince George's County, but some attend schools in Montgomery County, Baltimore County, Baltimore City, Fairfax County, and a few others. Using school information provided by the DCPS Division of Special Education, we sent letters to non-DCPS schools requesting enrollment information as of October 5, 2006. Table 6 summarizes the results.

	Regular Education		Special Education	
	County Schools	Private Placement	County Schools	Private Placement
Students at October 5, 2006:				
Total in data provided from STARS	287		218	2,186
Students in STARS not attending designated school	(42)		(30)	(51)
Students not counted as enrolled due to lack of attendance				(9)
Students in STARS confirmed by schools	245		188	2,126
Students confirmed by schools but who were not in STARS	71		33	47
Special Education students reported by the schools to be Regular Education	27	7	(27)	(7)
Regular Education students reported by the schools to be Special Education	(12)		12	
Total Nonpublic Students per Audit	331	7	206	2,166
Per the DCPS Membership Report	287		225	2,196
Difference	44	7	(19)	(30)

Table 6: Tuition Grant Confirmation Results
 Note: See Attachments 15 and 16 for totals by school

For purposes of the audit, a student is not counted as enrolled if he or she quit attending prior to October 5, 2006. This standard is applied to all schools. However, because DCPS has entered into contracts with the nonpublic schools to pay tuition for each student placed, DCPS may be required to pay tuition for a month in which a student stopped attending. Depending on when during the month the student stopped attending, DCPS may be required to pay tuition for the subsequent month until action can be taken to return the student to DCPS.

Observations and Findings

This report includes both quantitative enrollment data as well as qualitative observations. Only those students who have proven District residency, or pay tuition, are considered properly enrolled. Therefore, the enrollment data are presented in two ways - enrollment without regard to residency and enrollment only for students who have properly proven residency or who pay tuition. The quantitative data are presented in the attachments.

CENSUS REQUIREMENT

Since the introduction of the census requirement six years ago, it has been the goal of the SEO, DCPS, and Chartering Authorities to reach a level of accuracy in membership reporting to eliminate the need for the census-type audit. There are two primary obstacles to achieving this goal: 1) there is no comprehensive District-wide student information system, and 2) there is no standard for accurate attendance reporting.

One Comprehensive Student Information System

As reported in previous years, there is no one system that tracks all key information for all DCPS and charter school students. In fact, there is not even a single system of record within DCPS. There are, currently, at least three systems of record for DCPS. In addition to STARS, the Office of Special Education maintains ENCORE and the Office of Bilingual Education (OBE) maintains a separate system to track language services (the OBE System). These systems do not directly interface. Although there is supposed to be a daily upload between STARS and ENCORE, the two systems do not reconcile. Therefore, there is no one system from which to obtain and report student information for DCPS.

These three systems track only DCPS students. Because there is no comprehensive system incorporating the public charter school students, the District has no means to track and monitor all of the students served by the District. This impacts the District's ability to determine a true enrollment number, including special and bilingual education students; a school's ability to know whether a transferring student requires special or bilingual education; and a school's ability to schedule a transferring student appropriately.

Until a comprehensive system is in place, the District will be unable to accurately report and forecast enrollment without some form of audit. The database created in the audit is the only comprehensive database of all District students and the only means for identifying students being counted as enrolled by more than one school.



After combining reported enrollment data from all systems, DCPS and charter, TCBA identified approximately 240 pairs of duplicate students. There are several hundred duplicate students each year. Without a comprehensive system or an audit that identifies and eliminates duplicates, the enrollment as reported by schools would be overstated in total by 240 students. Assuming average tuition of \$7,500 per student, this equates to nearly \$2 million of potential over-funding by the District for over-reported enrollment.

Accurate information can only be achieved through the implementation and maintenance of one system of record to include DCPS and public charter schools and incorporates all users, including OSE and OBE. If separate systems are maintained for specific purposes, i.e. OSE and OBE, these feeder systems should interface with the primary system and have safeguards in place to ensure that they reconcile.

Accurate Attendance and Enrollment Reporting for DCPS

What is the official record of attendance? After six years, we are unable to answer that question because school officials cannot answer that question. There are at least three forms of attendance records used by most DCPS schools.

1. The Attendance Record Card. This is an individual card for each student on which daily attendance is recorded for the year.
2. The Homeroom/Class Attendance Collection (HRAC). This is the bi-weekly class roster produced by STARS on which attendance is manually recorded. With the exception of some high schools that do not maintain manual records, every school uses the HRAC as the source for STARS input.
3. STARS Attendance Summary. Once the manual records are input into STARS, STARS can produce a variety of reports. This STARS report shows activity by day for an individual student.

As reported in previous years, these records frequently showed differing attendance history, and there is no consistency as to which one is considered the most accurate. Some principals believe that the Attendance Card is considered the official record and spend substantial time reconciling the Card with the HRAC and STARS while others do not use the Attendance Card at all. Some principals had teachers complete Attendance Cards after the fact to provide as audit support.

There were 1,462 students in the October 5, 2006, STARS download of registered (enrolled) students provided by DCPS who were not included in the audit count. For any student absent on the day of the physical count, we reviewed attendance records to determine if the student should be counted as enrolled and attending as of October 5. The instructions to each school were to provide the "most accurate" attendance record. In some cases we received the Attendance Card, some the HRAC, and some the STARS Summary. Often, we received different records for different students within the same school since teachers within a school do not have a standard method for attendance taking.

The 1,462 DCPS students not included in the audit count were those for whom the school did not provide adequate record of attendance. The majority of these students are from senior high schools. Because of the large number of absences at senior high schools, principals may not provide all of the

attendance records. However, 399 were from other schools, where cooperation with the audit tends to be higher. This means that enrollment could not be supported by attendance records for approximately 9% of the absent students at schools other than senior high schools. As discussed in previous years, STARS attendance records are considered the least accurate of the records discussed for most schools. STARS tracks attendance on an exception basis, that is, only days when a student is other than "Present" are captured in the system. Therefore, if a student has perfect attendance, the attendance screen will be blank. This does not provide the schools with adequate information to monitor attendance. For instance, the same blank screen could indicate that the student was never included on any attendance rosters (not assigned a homeroom) or that the student was a "no-show". In addition, schools might not record attendance in STARS daily. Because of system malfunction or workload, the attendance sheets may not be input. Therefore, because STARS records attendance on an exception basis, all students would appear to be present on days when no information is input.

We understand that STARS has the capability for attendance to be entered in the classroom by the teacher, but this is not yet operational. Having this operational at all schools will greatly improve the reliability of attendance data.

Schools are continuing to input the withdrawal date as the day that the information was input in STARS or the day that a withdrawal was requested rather than the last day of attendance. As a result, students who effectively withdrew prior to October 5 are shown in the system as enrolled.

ENROLLMENT AND ATTENDANCE

There continues to be duplication of effort particularly surrounding the enrollment and residency verification processes, creating additional work for the school staff. The 4-part enrollment and residency verification form is still completed manually each year rather than using the capabilities of STARS to rollover student enrollments and produce automated enrollment forms.

There is no standardization as to the form that attendance documentation should take. Some of the inconsistencies between the system attendance records and the teachers' attendance records could result from the office staff having to interpret each teacher's individual method for documenting attendance.

DCPS is slow in implementing the capabilities of STARS that will make enrollment and attendance more efficient and more accurate. Principals interviewed stated that they are not aware of any discussions or plans to implement on-line attendance taking in every classroom.

Enrollment Age

In July 2006, the Board of Education adopted Resolution R06-98 defining age eligibility for Registration which moves the cut-off date for student registration from December 31 to September 30. The resolution provides the following phase-in:

	Age Requirement	2006 - 07	2007 - 08	2008 - 09
Pre-kindergarten	4	December 31	September 30	
Kindergarten	5	December 31	September 30	
First grade	6	December 31	December 31	September 30

Although DCPS and charter schools have pre-school programs, the resolution does not define age eligibility for pre-school. For the purpose of the audit, we presumed it to be a consistent requirement for students to be 3 years old by December 31 for school year 2006-07.

Because of the lack of data integrity in STARS and the data submitted by some charter schools, as discussed in the Data Integrity section of this report, TCBA did not consider age as a requirement for determining the number of students enrolled. However, it is possible that students are being enrolled who do not meet the age requirements. The Enrollment Data include students in pre-school and pre-kindergarten who are less than 3 years old.

While the resolution addresses minimum ages, it does not address maximum ages. If the dates of birth in the data provided are correct, there are students eligible for kindergarten enrolled in pre-school and so forth. There are also students over 22 enrolled in graded programs.

We recommend that the SEO, in conjunction with the Board of Education and the Chartering Authorities, better define age eligibility for enrollment as well as services, as discussed later in this report. The definition should:

- Apply to both DCPS and charter schools,
- Include pre-school, and
- Establish minimum and maximum ages and cut-offs for each applicable grade level.

Attendance Record Card for DCPS

The Attendance Record Card seems to be a relic that has no purpose and is not consistently used. In addition, for those who do try to use it as designed, it is incomprehensible. As shown below, the prescribed legend to be used is a series of hash marks that cannot be discerned from one another. Using the legend, the student shown below appears to have been absent either all day (A) or just in the afternoon (/) for every day of the school year to date. It is possible that this teacher was not using the legend, in which case the hash mark (/) may be meant to indicate that the student was present. There is no way to determine the teacher's intent. With each teacher using his or her own manual system, it would be unreasonable to expect office staff to maintain accurate automated records.

	HOLIDAY		ABSENT A.M.		P.M.		ALL DAY		TARDY A.M.		P.M.		A.M. AND P.M.																					
DATE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL DAYS ABSENT		
AUGUST																																		
SEPTEMBER	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	
OCTOBER	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	
NOVEMBER	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	
DECEMBER	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/	
JANUARY																																		

We recommend eliminating the use of the Attendance Record Card and using the HRAC as the official manual record until such time as the process becomes automated. We further recommend that DCPS-wide standards be established for documenting attendance.

Funding Should Follow the Student

Under the Budget Support Act, funding is based upon audited enrollment as of October 5th each year. Enrollment in any school system is fluid. This is particularly true in the District where students move in and out of charter schools. Having a static funding date provides an incentive for holding students until after October 5th as well as a disincentive for admitting new students. Every year, the auditors hear complaints that charter schools "dump" students back into DCPS right after the 5th and vice versa, particularly special education. There are rumors of schools convincing parents to delay transferring students until after October 5th. There is no evidence to support these allegations, but we do see a number of withdrawals within days after October 5th. Some charter schools admitted to refusing new enrollments after October 5th because there would be no funding.

The District does not currently have a system in place that would facilitate funding following the student. The theory underlying static funding is that the movements in and out of a given school during the year will roughly balance out so that related costs do not significantly change.

We recommend that the District conduct an analysis of student movement for a given period of time to 1) determine if there is any validity to the claim that schools hold students creating a disproportionate number of withdrawals and transfers shortly after October 5th and 2) provide support for the assumption that movement balances out, thereby making the funding issue less critical.

RESIDENCY

Compliance with Residency Rules

DCPS schools and some charter schools do not keep copies of the documents submitted to prove residency. Therefore, because schools do not maintain copies of the proof of residency provided by parents, the scope of the audit was limited to reviewing the District Residency Verification Form (Residency Form). The audit process included reviewing the Residency Form for every student; however, there was no form on file for some students. For purposes of the audit, a properly completed and signed Residency Form was considered to have been completed in accordance with the applicable rules. However, there was no evidence to support that they had been completed in accordance with the acceptable procedures.

Although the scope of the audit assumed a completed Residency Form to have been completed in accordance with the residency rules, TCBA performed alternate procedures that revealed that residency rules are not always strictly adhered to.

- a. We visited a sample of schools during the summer to observe residency verification being conducted;
- b. We interviewed select schools regarding the residency verification process; and
- c. We reviewed copies of the supporting documentation made available for any student for whom the Residency Form was missing or incomplete at the initial file review.

The observations and interviews revealed that school staff are generally aware of the residency rules, but they do not necessarily apply them strictly. This was borne out in the review of documentation for those students who did not have valid Residency Forms. Noncompliance included:

- Not obtaining receipts for utility bills and leases;
- Accepting bills other than gas, electric and water as utilities;
- Accepting documentation that does not show the current address;
- Accepting alternate documentation, such as mortgage payments, social security cards, DC employee ID cards, birth certificates, pay stubs that do not identify the state, etc.

Given the frequency with which we observed the lack of compliance for the fraction for which TCBA saw the proof documents, we can only surmise that many of the Residency Forms that appeared to be properly completed may have also not followed the prescribed procedures.

The rules also require that students for whom the required proofs of residency are not obtained prior to the official membership date, or within 10 days after the enrollment date, be withdrawn from school and excluded from the count. Most schools do not adhere to this rule.

Additional Guidelines Needed

The SEO developed the residency rules and guidelines and has revised them each year to clarify or modify requirements. The residency rules as written are applicable to the majority of students. However, with the diversity of the student population in the District, additional guidance is needed for unusual, but not uncommon, situations. Following are some of the situations that should be considered for additional guidance for both residency verification and enrollment.

1. The current residency rules require that proof of residency be provided by the person enrolling the student. Must the person enrolling the student be the custodial parent/legal guardian or other primary caregiver?
2. Is the person enrolling the student required to prove that he or she is the custodial parent or legal guardian? Schools we spoke with do not require the person enrolling the student to prove relationship.
3. If a family lives with another relative, e.g grandparent, uncle, etc., can the relative enroll the student and thus be allowed to be the person proving residency?
4. Is the student required to live with the person enrolling/proving residency? For instance, if one parent lives in Maryland and one parent lives in the District, can the parent in the District enroll the student if the student lives with the parent in Maryland? Does it matter whether there is a legal custody agreement, shared custody, or informal agreement?
5. Which shelters qualify as District housing assistance?
6. What constitutes a receipt for leases and utility bills?
7. Does a student over 18 who lives with his parents have to prove residency for himself as an adult?
8. What are the guidelines for performing home visits?

Home Visits

Home visits are the only alternative for charter schools when parents cannot provide the documents shown on the Residency Form. However, there is little guidance on conducting a home visit. The SEO and Chartering Authorities should establish parameters under which home visits are acceptable to prove residency, guidelines for conducting a home visit, and training.

Following are examples from some of the home visits reviewed during the audit that highlight the need for guidelines.

- A home visit was conducted at the home of a young man's girlfriend's mother with whom he was staying.
- A home visit was conducted at the home of a girl's uncle; however, the enrollment document showed the girl living with a different uncle.
- Documentation that the student lives in the home is generally vague with notations such as clothes and toys. The requirements should be more specific as to evidence that the student lives in the home.

Alternative Process Needed for Charter Schools

As discussed above, charter schools must perform home visits if parents cannot provide the required proofs of residency. DCPS has the Office of Residency, which has the authority to review alternative documentation and grant a variance establishing residency. The Chartering Authorities should consider establishing a process similar to that of DCPS whereby a central authority can review alternative documentation and issue a variance. The same central authority should be responsible for investigating claims of nonresident students.

Automate the Residency Verification Process

This finding has been repeated for each of the past five years.

The current process for verifying residency is burdensome to the school staff and the parents. It can easily be circumvented and is not strictly adhered to by all schools. We recommend that the SEO undertake a project to revamp the process used to verify residency. We have recommended in previous years that the objectives of residency verification can be achieved more efficiently and thoroughly through automated matching to files available in systems throughout the District, such as the Office of Tax and Revenue, the Department of Human Services, or the Department of Motor Vehicles, and we repeat that recommendation.

The first pass at residency verification should be the automated match, which would capture a majority of students. The remaining students would have residency verified through the current process; however, someone independent of the school should perform the verification.

NONPUBLIC AND COUNTY ENROLLMENT

Relationship Between DCPS and CFSA

There is a Memorandum of Understanding (MOU) between DCPS and DC Child and Family Services Agency (CFSA) transferring to DCPS the responsibility for funding regular education students who are wards of the District attending schools in surrounding counties. A process was put in place for CFSA and DCPS to share information regarding these students, but there was a significant number of students reported to be attending schools in the surrounding counties who were not in STARS.

DCPS was given the responsibility of creating a record in STARS for regular education wards. They relied on records provided by CFSA, but they had no way of determining if the records were accurate or complete. The confirmations received from the surrounding county schools identified 141 regular education students who were not included in the records created in STARS by DCPS. Of these, DCPS could verify only 70 as validly enrolled. CFSA did not provide information or documentation to resolve the audit discrepancies. While DCPS has responsibility for maintaining the data, it is not responsible for placement or ensuring that Tuition Contracts are in place; CFSA has that responsibility.

A tuition contract is required when a student is placed in private placement or a surrounding county school. The tuition contract is the basis for the District's liability for tuition payment. Of the 481 counted as enrolled, Prince George's County reported that 46 had unsigned contracts and 146 had no contract in place.

DCPS is currently in discussions to improve the process for identifying and tracking students in surrounding counties. The current MOU between DCPS and CFSA has been ineffective because it places the responsibility for funding on DCPS yet gives no authority to DCPS over placement or invoicing. DCPS is working toward developing MOU's with the counties which would provide a direct relationship between DCPS and the County school systems. These MOU's would require that the County school systems directly notify DCPS of any students placed in their schools for which DCPS will be responsible for funding. This direct relationship eliminates the currently ineffective process between CFSA and DCPS whereby CFSA can place students without notifying DCPS. The current MOU also bifurcates the billing process in that the Counties send the invoices for special education students to DCPS yet the invoices for regular education students are sent to CFSA. The new MOU's should require that all invoices be sent directly to DCPS as the funding entity. DCPS must then get authorization from CFSA, as the placement entity, confirming that each student invoiced is enrolled.

It is the nature of this student population to relocate frequently, often changing schools. A process needs to be established to ensure that DCPS is notified of student placements, transfers, and adoptions; receives the tuition contracts; and maintains an accurate accounting of students for whom DCPS is responsible for funding. In developing the MOU's with the Counties, DCPS should ensure that the Counties are required to notify them of withdrawals and transfers as well as placements. One of the flaws in the current process between CFSA and DCPS is that it establishes a record in STARS upon placement of a student, but CFSA may not notify DCPS of changes after placement.

Payment for Non-Attending Students

DCPS has a 20-day attendance policy which applies to students in nonpublic schools. Essentially, DCPS has the right to negate a nonpublic placement if the student has not attended for 20 consecutive days. There are processes in place to allow DCPS to return the student to a public school; however, these processes cannot be initiated unless DCPS is notified by the school of the excessive absences.

In reviewing tuition invoices from nonpublic schools, the audit found instances in which schools invoiced, and DCPS paid, for students who were not attending. Because of the 20-day policy, DCPS may be required to pay tuition for one or two months prior to action being taken; however, there were instances of tuition being billed for more than two months for students who attended no days. Attendance records are provided as part of most invoices, but the finance staff who review the invoices do not review the attendance records.

We recommend that all invoices be approved for payment by the placement specialists as they are the staff familiar with student placement. Further, the placement specialists should review attendance records prior to approving an invoice and should take necessary actions to return any non-attending students to DCPS. OSE is addressing this matter by teaming placement specialists with budget personnel to review invoices.

DATA INTEGRITY

STARS is considered the system of record for DCPS. Therefore, much of the reporting done by DCPS uses STARS as a source. However, the reports will be only as accurate as the data, and STARS does not have strong data integrity.

ENCORE is the system of record for special education. This system also has data integrity issues.

Date of Birth

The date of birth is a critical data field for determining if a student is eligible for special education and language services as well as identifying duplicate students. However, there is no logic check within STARS to determine if a date of birth is reasonable. As a result, there are many questionable dates. The table below shows the range of birth dates by grade for students in the STARS download.

Grade	Range of Birth Dates
Pre-School	11/16/2000 - 3/21/2006
Pre-K	11/1/1980 - 3/2/2006
Kindergarten	6/27/1999 - 11/19/2005
1st	3/14/1997 - 11/18/2001
2nd	9/16/1991 - 10/30/2000
3rd	10/24/1994 - 11/9/1999
4th	1/23/1994 - 7/8/1997
5th	10/7/1992 - 12/16/1997
6th	3/11/1991 - 10/19/2000
7th	9/13/1989 - 8/30/2006
8th	3/17/1986 - 11/5/1995
9th	4/3/1986 - 6/28/2005
10th	9/25/1983 - 9/15/1993
11th	5/3/1981 - 4/3/1992
12th	6/21/1979 - 5/14/1993
Ungraded	10/17/1938 - 7/6/2006

Table 7: Birth date ranges by grade

Even given advanced and delayed students, it is unlikely that there are age variances of more than 2 or 3 years in any grade level, particularly at the lower levels. Without an accurate date of birth, there is no way to determine eligibility or even appropriate grade. It is possible that for some of these the date of birth is correct but the grade is the bad data. For purposes of the audit, we relied on the grade data as being accurate in order to report students by grade.

Misreporting Residency Status

Attachment 9 for DCPS shows that 454 enrolled students did not adequately verify residency. Either Residency Forms were missing or were on file but missing vital information. This number is after completion of the resolution process; it was 723 after the initial file review. However, of the 723 without adequate proof of residency at the time of the initial audit, 654 showed a status as "Resident" in STARS, highlighting integrity concerns with STARS data.

Withdrawal Dates

As mentioned previously, the withdrawal date in STARS as well as most of the charter school systems is generally the day that the withdrawal was input and not the student's actual last day. Because there is no comprehensive system that includes charter schools, recording accurate withdrawal dates is critical

to minimize the risk of reporting students at multiple schools. In order to eliminate any confusion over the definition of withdrawal date, we recommend adding a field in STARS and the charter school systems to capture the last day physically present.

In addition, the Withdrawal Record printed from STARS often has a blank withdrawal date.

Other Data Errors in the STARS Download of DCPS Students

- More than one student can have the same social security number.
- 1,539 are flagged as special ed in STARS while there are over 7,000 students receiving special education services.
- Nearly 14,000 students don't show a parent name.
- 70 students show a city address as "Out of District" but a residency code of R2 (Resident). It is unknown if they are wards of the District and should have a residency code of X or if they truly live outside the District and should be charged tuition. Since some street addresses appear to be in the District, some schools may be using "Out of District" to indicate out of boundary students. One student even shows a Texas address.
- Over 29,000 students don't show a street address.

ENCORE (DCPS)

For the most part, ENCORE is used to produce IEPs. Theoretically then, there should be no differences between the information on the IEPs and the data in ENCORE. However, this is not the case. In our interviews with principals at select schools, TCBA posed two questions:

1. Why are the student ID numbers on the IEPs often different from the student ID numbers in STARS, and
2. Why are the service hours on the IEP different than the hours in ENCORE?

The only reason we were ever given is that ENCORE has bad data. School staff do not seem to take ownership for the accuracy of the ENCORE data. Some of the integrity issues noted in the ENCORE download from DCPS include:

- 522 students with "0" service hours but a special education level
- 418 students in the ENCORE data with a blank field for service hours
- 76 students with over 32 weekly service hours

Of the 418 with no services recorded in ENCORE, 187 were found to have valid IEPs. As the special education system of record, ENCORE must provide accurate information to determine which students require services and the services required. When a student transfers between schools, ENCORE is often used to determine the needs of the student. If the ENCORE data is not reliable, neither will be the decisions based on that data. One of the critical decisions is budgeting. We had several principals express that they have had to lose special education personnel because of budget cuts. If the budget

office relies on information from ENCORE to determine the needs at each school, the budget may be based on faulty data.

	ENCORE	AUDIT
Level 1	1,843	1,326
Level 2	2,491	2,727
Level 3	1,024	1,073
Level 4	1,794	1,965
Total	7,152	7,091

Table 8: Comparison to ENCORE for DCPS

	DCPS
Students in ENCORE Download	7,586
Students in ENCORE with no service hours	(418)
Students with service hours listed more than once in ENCORE	(16)
Students with a special education service hours in the ENCORE download with a match in STARS	7,152
Students not counted as enrolled	(264)
Enrolled students with no IEP, outdated IEP, or do not receive services	(220)
Students with current IEP but no level reported in ENCORE	423
TOTAL PER AUDIT (Attachment 10)	7,091

Table 9: Reconciliation of ENCORE to Audit

If ENCORE is to be considered the system of record for monitoring and reporting special education students, accuracy is paramount. Monthly reconciliations should be performed to ensure that data integrity is maintained. These reconciliations should include basic data checks, such as duplicate students, differences with STARS, and service level and hour anomalies.

DUPLICATE STUDENTS

Each year, the audit identifies several hundred potential duplicate students, and this year is no exception. A duplicate student is defined as the same student included on the roster of two or more different schools or on the roster of the same school more than once. As noted previously, duplicate students could result in a substantial overfunding because there is no system to identify and eliminate duplicate students other than this annual audit.

Duplicate students occur for a number of reasons:

- There is no consolidated student information system for DCPS and the charter schools to identify duplicate students. While DCPS and most of Board of Education charter schools use STARS, the two systems do not interface.
- There is not an effective process for students transferring between schools, primarily between DCPS and charter or between two charter schools, to ensure that 1) the withdrawing school is notified timely and 2) the students are withdrawn in the system as of the last date of attendance. The withdrawal date in STARS is usually the date that the parent officially withdraws the student or the date that the withdrawal was input. Because the last day of attendance is not used, a student can be enrolled and attending another school prior to the withdrawal date in STARS.
- While STARS will not allow the same student ID within DCPS to be used twice and requires the withdrawing school to transfer the student record to the admitting school, this is easily circumvented by simply setting up a new student record if the record is not transferred on a timely basis. Therefore the same student can be in STARS with two different ID numbers.
- There are many students who "withdraw" within days after the official membership date. Since funding is based on membership at that date, students are not removed from the system until afterward although they may have stopped attending prior.

Even in a consolidated system, identifying duplicates is not simple. The combined Enrollment Data provided by DCPS and the public charter schools contained the following (not mutually exclusive):

- 6,981 students with matching names, i.e., at least 2 students have exactly the same name;
- 87 pairs students with matching student ID numbers who are the same people;
- 200 pairs students with matching student ID numbers who are different people;
- 172 students with a combination of matching name and date of birth.

After scrubbing the above populations, we identified 240 students being reported as enrolled in two different schools.

The number of students with matching ID numbers who are, in fact, different people as well as the number of students who are at two schools under different ID numbers indicates a weakness in the processes for assigning DCPS ID numbers to students enrolling in public charter schools or for transferring the correct ID number when a student transfers between schools. The number of students with the exact same name contributes to the assignment of incorrect student IDs.

The search for duplicate students is further complicated by inconsistencies and errors in the system data, e.g., misspelled names, incorrect birthdates, etc. This could be somewhat mitigated by requiring the social security number for all students as a basis for periodic comparison; however, there would need to be system controls to eliminate the use of a SSN twice.

ENGLISH LANGUAGE LEARNERS (ELL) AND SPECIAL EDUCATION

English as Second Language

DCPS and several of the charter schools converted, or are in the process of converting, to a new system for assessment and evaluation of English Language Learners. The new system, ACCESS, has eliminated the former classification of Limited English Proficiency (LEP) and No English Proficiency (NEP). ACCESS assigns an ELL level 1 - 5. Students in Kindergarten and younger are assigned simply ELL with no level.

The current Budget Support Act provides additional funding for students classified as LEP or NEP. Therefore, a revision to the Act is necessary to incorporate the new ELL levels as well as LEP/NEP for schools that have not converted. Attachments 11 and 13 report LEP and NEP levels in order to be consistent with the Budget Support Act. The conversion from ELL to LEP/NEP was based on the following definition:

ELL and ELL1 = NEP
ELL 2 - ELL 4 = LEP

Eligibility Dates

Eligibility for enrollment and services is based on age. Some of the age requirements are mandated by Federal law and some by DC municipal regulations. However, there is inconsistency between the DCPS policies and the charter policies, and no one seems to be aware of the actual definitions to be used. TCBA attempted to obtain definitions for the age ranges for special education and English language services. Following are the definitions provided:

Special Education (provided by DCPS Office of Special Education) - students with disabilities between the ages of 3 and 22. If a student turns 22 during the school year, services will be provided until the end of the semester. If he turns 22 during the summer, the semester before turning 22 is the last semester that services are provided.

English Language (provided by DCPS Office of Bilingual Education) - students must be four years old.

Neither of these definitions includes the cut-off dates for the minimum age. Is the cut-off date as of the start of school? As discussed previously, the cut-off date for enrollment is December 31 for the current school year. Applying this definition, students must be born before December 31, 2003, to receive special education services and December 31, 2002, to receive language services. Using the dates of birth in the Enrollment Data, students who do not meet the minimum age requirements are receiving services.

Did not meet minimum age by:	Special Education	English Language
Start of school year	8	143
December 31	3	94

All of the 94 students who had not turned age four by December 31 and who are receiving English Language services attend charter schools. As mentioned previously, there is an inconsistency between the minimum age used by charter schools and DCPS. As with enrollment, we did not adjust the audit results for minimum ages when reporting the number of students receiving services because of 1) the lack of a consistent policy and 2) the lack of data integrity. We did adjust for students who exceeded the maximum ages who attended adult programs.

In conjunction with the recommendation cited in the Enrollment and Attendance section of this report, we recommend that the SEO establish definitions for the minimum and maximum ages and related cut-offs for receiving special education and English language services. These definitions should be consistent with applicable law and should apply consistently for DCPS and public charter schools. Inconsistency of policy should not be a basis for students moving to charter schools.

In establishing the definitions, the SEO should consider the impact of the enrollment eligibility age moving to September 30 from December 31. Once the definitions are established, they should be incorporated into the per student funding formula.

Glossary

Absent - Not in attendance on the day of the count. Students arriving during the physical count were not recorded as absent.

Audit Period - The census-type audit was conducted between October 13, 2006, and December 15, 2006, including the resolution period.

Census-type Audit - Determination of: the number of students enrolled in pre-school, pre-kindergarten, kindergarten, grades 1 through 12, and non-grade level programs in DCPS and special education students whose tuition for enrollment in other schools is paid with funds available to DCPS; the number of students who are District residents; the number of tuition-paying non-resident students; and the number of special education and English minority students as of October 5, 2006, based upon a physical headcount of students and review of applicable student records. This was not an audit conducted in accordance with generally accepted auditing standards.

Enrollment Classifications - For purpose of the audit, students were classified as:

Enrolled - A student was included in the enrollment count if he or she was:

- In the October 5, 2006, Enrollment Data and present during the physical count
- In the October 5, 2006, Enrollment Data and absent on the day of the physical count but documentation provided evidence of enrollment and attendance
- Not in the October 5, 2006, Enrollment Data but present during the count and documentation provided evidence of enrollment on October 5.

Not Enrolled - A student was in the October 5, 2006, Enrollment Data, but documentation provided showed evidence that the student had withdrawn or stopped attending or adequate documentation was not provided.

Enrollment Data - October 5, 2006, enrollment records provided to TCBA by DCPS and each public charter school.

Enrollment Date - All data presented in this report is as of October 5, 2006.

LEP/NEP - Limited English Proficiency/No English Proficiency

Membership Report - Report issued by DCPS detailing student count entitled "SY 2006- 07 Official Membership Report October 5, 2006".



Residency Classifications -

Verified - During the initial on-site file review, the student had a completed District Residency Verification Form, or applicable waiver, on file that had been properly approved. Otherwise, adequate proof of residency was provided during the resolution period.

Not Verified - There was no District Residency Verification Form on file or the form was incomplete, and adequate proof was not provided during the resolution period.

Resident Student - A student enrolled in a DCPS school who is 1) a minor whose parent, guardian, or other primary caregiver resides in the District of Columbia, 2) an adult who resides in the District of Columbia, 3) a ward of the District of Columbia.

Resident Verification Rules - Rules for establishing residency verification requirements for public schools and public charter schools, as issued by the State Education Office.

Resolution Period - Period after completion of the headcount and file reviews during which principals were provided an opportunity to resolve any outstanding issues.

School Types -

- Alternative: Special educational program that provides instruction to students under court supervision or on short- and long-term suspension from a regular DCPS academic program.
- Elementary - Preschool through grade 8
- Middle - Grades 5 through 8
- Junior High - Grades 7 through 9
- Senior High - Grades 9 through 12
- Special Education: separate school providing specialized services for students identified as having disabilities, as defined by law.

ENCORE - System of record for placement and services provided to DCPS special education students.

STARS - Student Tracking and Reporting System

Tuition Grant - Special education students whose tuition for enrollment in other schools is paid with funds available to DCPS. These schools include non-public day and residential programs as well as public schools in surrounding counties serving District children under the care of D.C. Child and Family Services.

Uniform Per Student Funding Formula - Formula used to determine annual operating funding for DCPS pursuant to the School Reform Act of 1995, as amended, and the Uniform Per Student Funding Formula for Public Schools and Public Charter School Act of 1998.

Weekly Service Hours - The number of hours of specialized education provided to a student each week in accordance with the Individual Education Plan (IEP).

Attachments

The following exhibits are provided for:

- Combined DCPS and Public Charter Schools - Attachment 1
- DCPS only - Attachment 2
- DC Public Charter Schools Only - Attachment 3

1. Summary of Audited Enrollment by School Type and Grade.
2. Audited Enrollment by School and Grade
3. Summary by School Type and Grade: Audited Enrollment vs. Reported Enrollment
4. Summary by School and Grade: Audited Enrollment vs. Reported Enrollment
5. Summary of Students for Whom Enrollment and Residency were Verified By School Type and Grade
6. Summary of Students for Whom Enrollment and Residency were Verified By School and Grade
7. Summary of Students for Whom Enrollment and Residency were Verified by School Type and Grade: Audited Enrollment vs. Reported Enrollment
8. Summary of Students for Whom Enrollment and Residency were Verified by School and Grade: Audited Enrollment vs. Reported Enrollment
9. Summary of Residency Verification by School
10. Summary of Students with IEPs, Including Students for Whom Residency was not Verified
11. Summary of LEP/NEP Students by School, including Students for Whom Residency was not Verified
12. Summary of Students with IEPs for Whom Enrollment and Residency were Verified
13. Summary of LEP/NEP Students with Verified Residency
14. Report of Ethnicity and Sex Count by School



DCPS Only

15. Summary of Students Enrolled in Nonpublic Schools

16. Summary of Students Enrolled in Surrounding County Schools