

*Enrollment for District of Columbia
Public Schools and Public Charter Schools*

October 5, 2009

TCBA

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2009 - 2010

District of Columbia Enrollment Census



Enrollment Census Summary

Thompson, Cobb, Bazilio & Associates, PC (TCBA) was retained by the Office of the State Superintendent of Education (OSSE) to conduct a census-type audit of the October 5, 2009, student enrollment for students attending District of Columbia Public Schools (DCPS), public charter schools, New Beginnings (formerly Oakhill), and the Pre-K Incentive program under OSSE. 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 detailed quantitative data are presented in the attachments; this section summarizes the key enrollment data. All abbreviated terms are defined in the Glossary.

Scope of Services

The census-type audit has been defined by the District to be a physical verification of 100% of the student enrollment. In addition to the enrollment verification, the scope of the census-type audit includes review of each student file to ensure that it contains proper documentation to support residency, special education, and English language proficiency designations.

In performing the services, there are certain inherent limitations on the level of audit work that can be conducted.

Physical verification. While the goal is 100% physical verification, it is unrealistic to expect 100% attendance at any school system. Therefore, TCBA had to rely on enrollment and attendance records to verify students who could not be physically verified. Unless we had reason to believe otherwise, attendance records provided by the schools were accepted as a true reflection of a student's enrollment and attendance at a particular school. The total number of students who were absent on the day that TCBA performed the physical verification was 9,740.

Residency verification. Schools do not maintain copies of the source documents used to prove residency. As such, TCBA could only verify whether a completed Student Residency Verification Form was on file, and we had to accept the form as having been properly completed.

Special Education and Language Proficiency levels. To determine the level of service to be reported, we relied on the Individual Education Plans (IEPs) and language testing documents on file. Documents that were complete and within the appropriate timeframe, *i.e.*, generally no more than a year old, were considered to be a true reflection of the services provided. No work was done to determine if the services as shown on the documents were the actual services provided. Further, the service hours on the IEP were accepted as correct if they were within reasonable parameters, *e.g.*, did not exceed the total available hours in a week or were not de minimis such as 5 minutes per year. To the extent that the service hours were incorrect, the resulting level reported may be incorrect.

Grade levels, sex, and ethnicity. This information is reported as provided by the schools and was considered to be accurate without verification.

Eligibility. There is currently no comprehensive policy governing minimum and maximum ages for enrollment, special education, and language services across districts. DCPS and the charters each have their own age-related practices; however, these are not written policies. With the lack of a written, standardized policy coupled with the lack of data integrity controls over dates of birth, TCBA was unable to determine if students should be excluded from enrollment, special education, and language services based on age. As such, the information presented in this report is without regard to age restrictions.

The effects of these limitations are discussed more fully on pages 11 through 15 of this report.

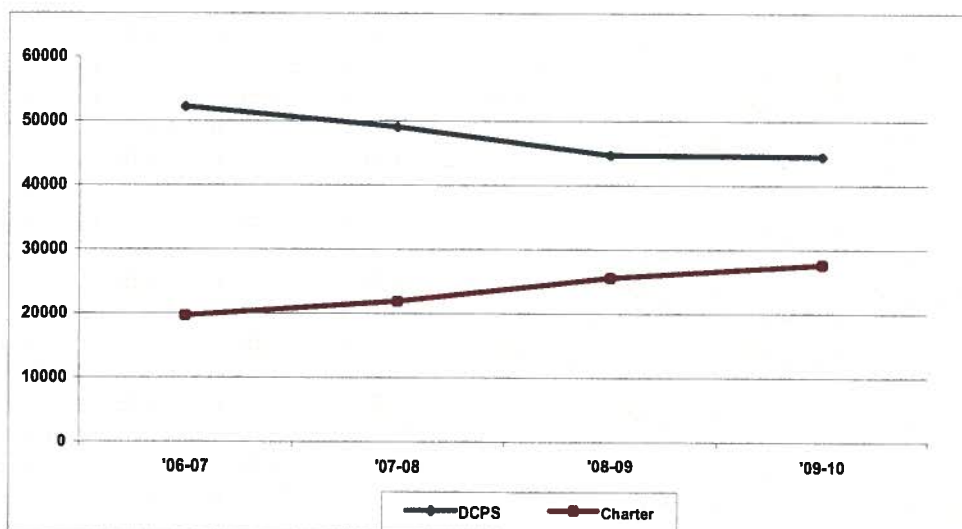
The scope of the task also included a review to identify and assess procedures, methodology, and internal controls in place within DCPS and the public charter schools to:

- determine enrollment,
- identify nonresidents and assess tuition,
- record attendance,
- document students with special needs and determine the level of special education services required,
- document students who are not proficient in the English language,
- maintain STARS and other student information systems, and
- monitor the above data.

The results of this review and related recommendations have been made in a separate letter to OSSE.

Results

Chart 1: Audited Enrollment Trend



DCPS issues an annual Membership Report detailing the number of students reported by each school to be enrolled at October 5th. TCBA used the Membership Report prepared by DCPS and the enrollment rosters submitted by the charter schools, New Beginnings and the Pre-K Incentive Program as the official enrollment count for each school. Collectively, these data are referred to as the Reported Enrollment throughout this report.

Table 1 summarizes the change in enrollment for the current school year (SY) over last year. Reported enrollment increased by a net of 1,357 students, excluding students in nonpublic and county placement. The increase in the early grades, Preschool through Kindergarten, accounts for 1,338 of this total. This is consistent with OSSE's explanation that programs were put in place at both DCPS and charter schools to increase the capacity to serve younger children.

Table 1: SY 2009 Enrollment Compared to SY 2008

	DCPS	Charter	Other (a)	Total
Reported 2008 - 2009	46,212	26,037	370	72,619
Reported 2009 - 2010	45,691	27,955	330	73,976
Increase (Decrease) from 2008 to 2009	(521)	1,918	(40)	1,357
Audited Enrollment				
Audited Enrollment 2008 - 2009	45,190	25,729	361	71,280
Audited Enrollment 2009 - 2010	44,718	27,660	333	72,711
Increase (Decrease) from 2008 to 2009	(472)	1,931	(28)	1,431
Audited Enrollment with verified Residency				
Audited Enrollment with verified Residency 2008 - 2009	44,681	25,614	323	70,618
Audited Enrollment with verified Residency 2009 - 2010	44,467	27,617	322	72,406
Increase (Decrease) from 2008 to 2009	(214)	2,003	(1)	1,788

(a) Includes New Beginnings (formerly Oakhill) which is under the Department of Youth and Rehabilitative Services, and the Pre-K Incentive Program, which is under OSSE.

Table 2 summarizes the Reported and Audited enrollment for SY 2009 - 2010. The Attachments provide a breakdown of total enrollment by school and grade.

Table 2: Reported and Audited Enrollment for SY 2009 - 2010

Enrollment	DCPS	Public Charters	Other	Total
Audited Enrollment	44,718	27,660	333	72,711
Students with Unverified Residency and Nonresidents not Paying Tuition	(251)	(43)	(11)	(305)
Audited Enrollment with Verified Residency	44,467	27,617	322	72,406
Reported Enrollment	45,691	27,955	330	73,976
Difference between reported enrollment and audited enrollment with verified residency	(1,224)	(338)	(8)	(1,570)
Special Needs (included in Audited Enrollment above)				
Students who have current IEPs to receive special education services (without regard to residency)	5,748	2,823	-	8,571
English Language Learners (without regard to residency)	4,364	1,938	-	6,302

The Audited Enrollment with Verified Residency in Table 2, and throughout this report, reflects students determined to be attending each school as of October 5, 2009, for whom a completed Student Residency Verification Form was on file or we saw adequate proof of residency. A nonresident student paying tuition is considered to have verified residency in terms of being legitimately enrolled. However, for funding purposes, nonresident students paying tuition should not be funded. Attachment 5 adjusts the audited numbers for these students. In addition, charter schools have enrollment ceilings, so the funded enrollment will differ from the audited enrollment. Table 3 shows the funding adjustments for the schools affected by the ceiling.

Table 3: Charter School Funding Ceilings

	Audited Enrollment with Verified Residency	Funding Ceiling	Over Enrollment
Carlos Rosario	1,659	1,550	109
Eagle Academy	441	440	1
Excel Academy	209	208	1

DCPS uses a grade of EX to indicate exchange students. In the Attachments, exchange students are included in the category of Adult/Other. The following schools have exchange students counted as enrolled:

School without Walls	17
Woodrow Wilson SHS	6
Ellington School of the Arts	1
Ballou STAY	1

Residency Verification and Tuition Assessment

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 “Residency Not Verified” column includes students for whom we were not provided the necessary documentation to make a determination of residency status.

Table 4: Residency Verification Summary

	Residency Verified and/or District Ward	Nonresident Paying Tuition	Nonresident Not Paying Tuition	Residency Not Verified	Total
DCPS Schools	44,395	72		251	44,718
Public Charters	27,613	4	4	39	27,660
Other	322			11	333
Total	72,330	76	4	301	72,711

The DCPS Office of Residency assesses tuition for students enrolled in DCPS schools who are known to live outside of the District. Individual public charter schools are responsible for assessing tuition to nonresident students enrolled in those schools. Table 5 summarizes the SY 2009-2010 tuition assessments as of October 5, 2009, by grade level, for nonresident students. Documentation of tuition assessments was provided by the DCPS Office of Residency for DCPS students and the individual charter schools with nonresident students. Attachment 2 reflects students who were determined to be enrolled with valid residency verification, including nonresident students paying tuition since they are validly enrolled. Attachment 5 excludes the nonresident students paying tuition and thus should be used in determining funding.

Table 5: Tuition Assessments for Identified Nonresident Students

Grade	Number of Students	Tuition Assessed (per DCPS)
DCPS		
Pre-School	1	\$ 11,987
Kindergarten	3	34,887
6 th	2	18,428
7 th	1	9,214
8 th	1	9,214
9 th	16	166,016
10 th	29	299,454
11 th	7	72,632
12 th	12	124,512
DCPS Total	72	\$746,344
PUBLIC CHARTER		
Center City Schools K	1	\$ 11,629
2 nd ^h	1	8,945
Howard University PCS 6 th	2	18,428
Charter Total	4	\$ 39,002

The policies regarding tuition payment are inconsistent across charter schools and inconsistent with DCPS. Center City PCS did not require the parents to pay tuition. They used monies received from a private grant to cover the tuition costs for the nonresident students, totaling \$20,574. Howard University also does not require nonresident staff members to pay tuition. Funds received from Howard University were used to cover the total tuition of \$18,428. Washington Latin waived tuition payment for one student whose mother works at the school. Because there is no policy regarding the acceptability of waiving tuition or using school funds to cover tuition for nonresident students, we have included these students in the Audited numbers as enrolled with verified residency.

SEDS Reconciliation

DCPS uses SEDS to track special education services. DCPS also uses this system to produce the IEPs for special education students. For purposes of the census, we considered the most current signed IEP to be evidence of services provided. In lieu of the signed IEP, we accepted a sign statement from the service provider at the school attesting to the number of hours of service provided. Because SEDS can contain multiple versions of an IEP, the latest IEP in the system at any point in time may not be the IEP from the most recent properly convened meeting. As a result, hours captured from the signed IEPs did not always match the hours that were provided to TCBA in the SEDS data download for October 5th. Of the 5,748 DCPS students reported as special education, the hours recorded from the IEPs for 756 students did

not match the SEDS download, of which 253 resulted in a different special education funding level. At the time of the audit, charter schools were in the process of fully converting to SEDS, so we obtained the special education hours and levels directly from the schools on the rosters submitted to TCBA, and the Public Charter School Board (PCSB) provided the supporting IEPs.

Table 6 compares the total number of students shown at each level in the SEDS and charter school data compared to the number verified in the audit. This comparison highlights the degree to which data in SEDS and the charter schools rosters potentially would have misreported funding levels for special education students. Table 7 details the components of the differences.

Table 6: Reconciliation of Funding Levels to SEDS

	DCPS		Charter	
	SEDS	Audit*	ROSTER	Audit*
Level 1	1,497	1,443	732	738
Level 2	2,263	2,195	1,039	1,074
Level 3	577	559	456	451
Level 4	1,703	1,551	569	560
Total	6,040	5,748	2,796	2,823

* Based on students counted as enrolled for the audit, without regard to residency verification

Table 7 reconciles the data provided from the SEDS system and the charter schools as of October 5, 2009, to the IEP verification.

Table 7: Reconciliation of Reported Data to Audit

	DCPS	Charter	Total
Students in data provided from SEDS for DCPS (excluding Early Stages) and on rosters provided by charters	6,040	2,796	8,836
Students in SEDS with no match in STARS	(37)	-	8,836
Students with special education service hours in the SEDS download with a matching student in STARS	6,003	2,796	8,799
Students not included in Audited Enrolled	(157)	(14)	(171)
Enrolled students with no signed IEP, outdated IEP, or principal represented that the student does not receive services	(179)	(38)	(217)
Students with an IEP but not included in SEDS data or on charter roster at Oct 5	81	79	160
Total per Audit	5,748	2,823	8,571

Students in Nonpublic and Surrounding County Schools

There are special education students who attend private day and residential programs for whom the District 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 other local school systems. Using school information provided by DCPS for special education students and OSSE for regular education students, TCBA sent letters to non-DCPS schools requesting enrollment information as of October 5, 2009. Throughout the audit period, TCBA provided DCPS and OSSE with discrepancies between the STARS data and the information reported by schools and worked with them to resolve the discrepancies. Table 8 summarizes the results.

For purposes of the audit, a student was not counted as enrolled if he or she quit attending prior to October 5, 2009, even though official withdrawal may not have taken place. This standard was applied to all schools. However, given the requirements of federal and state special education laws and court orders, OSSE may be required to pay tuition until action can be taken to return the student to DCPS. Therefore, for funding purposes, the audited enrollment number for nonpublic students as of October 5, 2009, may need to be adjusted for specific contractual or other legal requirements.

The differences between the total number of students reported in STARS and the total number of students confirmed by the schools may not appear significant in the absolute (without considering residency verification); however, this is a net difference. Across all private and county schools, there were 341 students in STARS who were not reported as attending the schools designated. Conversely, there were 347 students who were not in STARS, or in STARS at another school, but attending schools for whom the District is obligated to pay tuition. These differences reflect 1) STARS not being updated in a timely manner, 2) improvements needed in the process for DCPS and OSSE being notified of placements and changes in placement made by other agencies, and 3) students being placed in private schools who are not attending. For instance, OSSE is responsible for maintaining STARS for regular education students who are wards attending schools in surrounding counties; however, OSSE has no role in placement. Therefore, OSSE relies on documentation provided by the DC Child and Family Services Agency (CFSA) to update the system records for placements, adoptions, etc., and these records may not be received timely.

Attachments 12 and 13 report the number of students confirmed at each school. OSSE sets nonpublic tuition rates. The daily tuition amount shown is the summation of daily tuition rates for the students confirmed. The daily tuition rates were provided directly by the schools or calculated based on weekly or monthly rates provided by the schools. Certain residential schools do not have a separate rate for tuition, so the amount reported may be the all inclusive rate which includes tuition, room, and board.

Table 8: Nonpublic and County Confirmation Results

	Regular Education		Special Education	
	County Schools	Private Placement	County Schools	Private Placement
Students at October 5, 2009:				
Total in data provided from STARS	328	2	77	2,381
Students in STARS not attending designated school	(125)		(14)	(202)
Students in STARS confirmed by schools	203	2	63	2,179
Students confirmed by schools but who were not in STARS	67	66 (b)	44	170
Students unable to verify enrollment	(5)		(2)	(5)
Special Education students reported by the schools to be Regular Education	3	10	(3)	(10)
Regular Education students reported by the schools to be Special Education	(15)	(2)	15	2
Total Students for Whom Enrollment was Verified (a)	253	76	117	2,336
Enrolled students for whom residency was not verified		(21)		(188)
Total Enrolled Students with Verified Residency	253	55	117	2,148

(a) See Attachments 12 and 13 for totals by school.

(b) Primarily students placed by DYRS

Department of Youth and Rehabilitative Services

This year, for the first time, TCBA was asked by OSSE to include in the audit report students placed by the Department of Youth and Rehabilitative Services (DYRS). Educational responsibility for New Beginnings (formerly Oakhill) was transferred from DCPS to DYRS three years ago, but TCBA continued to include that school in the audit for comparability and because a significant number of duplicate enrollments are identified between that school and other public schools. However, we have not previously included all students placed by DYRS into nonpublic schools. Funding for students placed by DYRS is split between OSSE and DYRS. OSSE is responsible for special education students and DYRS is responsible for regular education students. As such, the special education students are recorded in STARS and SEDS

in order for OSSE to process payment, but regular education students may not be recorded in STARS, and thus, may not have been reported in previous audits.

This year, TCBA obtained a list from DYRS of students placed by DYRS, and we included the providers in our confirmation process. As we obtained confirmations from the nonpublic schools, we matched the students against the list provided by DYRS. We also matched students from the DYRS list to students enrolled in DCPS and charter schools. Table 9 compares the number of students from the DYRS list who were determined to be enrolled at October 5, 2009, as compared to the reported STARS data. While the current practice does not provide for nonpublic placements by DYRS of regular education students to be processed in STARS, we identified 53 special education placements who were not in the STARS data provided.

The students shown in Table 9 are included in the numbers reported in Table 8.

Table 9: DYRS Student Population

	Regular Education		Special Education		Total
	DCPS Schools	Private Placement	DCPS Schools	Private Placement	
Students in STARS data matched to DYRS list	10	0	9	66	85
DYRS students not recorded in STARS	0	58	0	53	111
DYRS Students Confirmed as Enrolled	10	58	9	119	196

Following is a reconciliation of the total list provided by DYRS to the students determined to be enrolled, as shown in Table 9.

Students included on list provided by DYRS	360
Less:	
Students with admission dates after 10/5/09	(49)
Duplications	(3)
Students Reported by DYRS as of October 5, 2009	308
Students not reported as attending, or located attending, the school shown by DYRS (a)	(112)
Students Confirmed as Enrolled	196

(a) Students may have been found to be attending a nonpublic day school rather than the residential facility shown by DYRS.



Observations

As noted on page 1, there are certain scope limitations inherent to the census-type audit. These scope limitations require that we place reliance on internally generated documents and data without a means to verify accuracy and completeness. Here we provide additional detail with regard to our observations in the following areas which give rise to these limitations.

- Student Residency Verification Form
- Enrollment and Attendance Documentation
- Duplicate Enrollments
- IEPs
- Language Testing Results
- Data Accuracy
- Eligibility

Student Residency Verification Form

Schools are not required to maintain copies of the proof of residency provided by parents; therefore, 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. 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. Also, because there is no requirement for the parent or guardian to sign the Residency Form, there is no control procedure whatsoever to mitigate the risk that Residency Forms can be completed without reviewing any documentation.

For forms found to be incomplete or missing, schools had to provide copies of the proof of residency for each student in question. If reviewing this documentation, we found instances of noncompliance with prescribed residency verification rules, which 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 that DC taxes are withheld, tax returns, etc.

Because we saw the underlying proof documents for only a fraction of students, it is possible that the Residency Forms that appeared to be properly completed may have also not followed the prescribed procedures.

DCMR chapter 20 governs the admission of students. It states that the parent or custodian shall have 10 days after enrollment to prove residency, after which arrangements must be made to assess nonresident tuition. Failure to provide proof of residency or pay tuition will result in expulsion of the student. Schools often do not comply with this rule, as indicated by the 1,142 students found to be enrolled who had not proven residency at the initial file review. However, for purposes of reporting enrollment, we did not apply the policy of eliminating students who had not proven residency as of October 5th. So long as a completed Residency Form, or appropriate proof of residency, was provided during the course of the audit, we have included the student in the enrollment count.

Enrollment and Attendance Records

The audit of enrollment 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. 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.

Because absences are consistently high, approximately 13% per year citywide, the lack of reliability in the attendance records presented a challenge for the audit. Unless there was reason to believe otherwise, the attendance records were accepted as accurate. However, in many instances, poor or invalid attendance records caused certain schools to be unable to count some students as enrolled.

Duplicate Enrollments

In addition to verifying students who were absent on the day of the count, enrollment and attendance records were the primary source for determining where to count duplicate students. 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. Each year, the audit identifies several hundred potential duplicate students. The SY 2006 – 2007 audit identified 240 pairs of students reported as enrolled in two different schools, which grew to 287 in SY 2007 – 2008 and 341 in SY 2008 – 2009. For 2009 – 2010, we identified 356 pairs of duplicate students. The following chart summarizes the number of duplicate enrollments reported by school type.

DCPS	230
Charter	286
Nonpublic	122
County	65
Other	<u>9</u>
Total	<u>712</u>

For each pair of duplicate students identified, we relied on the enrollment form and attendance records to determine where the student should be counted at October 5th.

In order to identify students with multiple enrollments, we match a variety of data, including ID, name, birthdate and grade. However, this analysis was limited to the accuracy of the data. There were 6,836 students with at least two students having the exact same first and last name. Of these, we identified only 300 pairs of duplicate students, basing our determination on dates of birth and grades. To the extent that those data elements, or other key fields, were inaccurate, there could be duplicate enrollments that were not identified.

Individual Education Plans

Students who receive special education services are allocated additional funding under the Per Pupil Funding Formula. The weighting is based upon the level of services, which is determined by the number of hours of service received each week. The IEP is the source document that details the number of hours of service received.

In order to determine a student's level of service for funding purposes, TCBA relied on the IEP; however, the IEP is assumed to be accurate with no verification that the services shown are actually provided. In 2008, DCPS began processing IEPs on-line. For the 2009-2010 school year, OSSE, at DCPS' request, asked TCBA to use the on-line system, EasyIEP, as the source for IEPs for DCPS. After the IEP meeting is held, the IEP with signatures of meeting participants is scanned into EasyIEP, making the signed IEP available on-line for review.

SEDS was designed to meet programmatic needs. In attempting to use SEDS as the source system for audit support, we found control deficiencies in its design and use that cause the IEPs generated directly from SEDS to be poor evidence for the purpose of verifying special education funding levels. For instance, the number of hours of service that a student receives is the basis for calculating the funding level; however, a given student can have multiple IEP versions prepared for the same period with different services and hours shown. As a result, TCBA accepted only the signed version of an IEP as the signatures would indicate the parties' attestation to the services being provided. If the signed version was not in SEDS and could not be provided by the school, we accepted a signed statement from the service provider at the school attesting to the number of hours of service provided. Because IEPs without signature, absent service provider attestation, are not satisfactory audit evidence, there may be students who are required to receive services at the LEA but the funding level could not be verified. According to OSSE, a signed IEP is not required for a student to receive services under the Individuals with Disabilities Education Act (IDEA); however, the audit is not meant to report compliance with IDEA or the District's legal obligation to service special needs students.

English Language Proficiency

Students who receive English language services are allocated additional funding under the Per Pupil Funding Formula. For purposes of reporting the English Language Learners, we captured the proficiency level shown on reports provided by the DCPS Office of Bilingual Education for DCPS students and the individual schools for charter schools. As with the IEPs, we accepted the information provided as a true reflection of services provided and did not verify whether the student does, in fact, receive those services.

Data Accuracy

As discussed above, data accuracy is key to tracking students enrolled at multiple schools. It is also critical to providing policy makers and service providers with reliable information key to serving the needs of the District's student population. Decisions based on data can be only as good as the data on which they are based. As such, to the extent that the audit results are based on data provided, we assumed those data to be accurate without verification

Date of Birth

The date of birth is a critical data field for determining if a student is eligible for enrollment and special education and language services as well as identifying duplicate students. However, there is no logic check within STARS or the charter school systems to determine if a date of birth is reasonable and little review to determine if it is accurate. Aside from the records with either a null or non-date format entry, the years of birth ranged from 1900 to 2404. Even for the dates

within a reasonable range, we found that many did not match the information on enrollment forms provided by the schools. As a result, we determined that the date of birth data has little integrity, and TCBA was unable to determine if students should be excluded from enrollment, special education, and language services based on age.

Residency Codes

The October 5th download from STARS included the field for residency code, signifying whether residency had been verified; 227 students had no residency code recorded, indicating that either residency had not been verified or the data in STARS were not maintained. Attachment 6 shows 251 DCPS enrolled students who did not adequately verify residency, indicating that either Residency Forms were missing or were on file, but missing vital information and the school did not provide adequate proof of residency during the resolution phase of the audit. Upon our initial student file review, TCBA identified 1,142 students without a properly completed Residency Form on file. With only 227 students having no residency code in STARS and the charter school data, 915 were identified in the data as having proven residency although a properly completed Residency Form was not on file.

Withdrawal Dates

The withdrawal dates in STARS and the charter school systems are the day that the withdrawal was processed rather than the student's actual last day in attendance. Therefore, we relied on attendance records rather than system withdrawal dates to determine whether a student withdrew prior to October 5.

Eligibility

As previously mentioned, there is no comprehensive policy governing minimum and maximum ages for enrollment, special education, and language services across districts: DCPS and the charters each have their own age-related practices but not written policies. As a result, there are some 2-year olds enrolled in preschool. DCPS uses a September 30 cut-off for determining age. According to PCSB officials, charter schools are given an option whether they want to use a September 30 or December 31 cut-off. As a result, schools electing to use December 31 will have younger students enrolling. The DC School Reform Act of 1995 defines a DC public school as a school offering "any grade levels from prekindergarten through grade 12..." While other legislation refers to preschool, the definition of a public school does not. Also, the definitions for minimum enrollment age do not include preschool.

Students in stand-alone Headstart programs are reported separately for DCPS; however, DCPS does not categorize all Headstart students separately. Aside from the two stand-alone Headstart programs reported in the attachments, there are Headstart programs within elementary schools that are included with the student count for the school. These programs are run separately within the school, without oversight by the school principal, yet the students are not segregated in STARS to identify which students are Headstart. Because the students are not classified separately, the audit could not segregate these students for reporting. Therefore, preschool and prekindergarten students within certain elementary schools may be in Headstart programs.

At the opposite end of the learning spectrum, DC law does define minimum ages for students to enroll in adult education programs; however, there is no maximum age. Also, DC Code does not define a maximum age for 12th graders after which they must transfer to adult education.

Special education and language services are based on minimum and maximum ages. While certain of these parameters are prescribed by federal law, a school district may serve additional students outside of those parameters. Generally, charter schools provide language services to

students who are 3 years of age while DCPS does not start language services until age 4, but there are no defined cut-off dates for age determination.

Without the minimum and maximum ages and cut-off dates codified for all students, coupled with the apparent errors in the dates of birth, TCBA was not able to determine whether the audited enrollment count and additional services should be adjusted for students outside of the allowed age ranges. As such, no adjustment has been made to reflect eligibility for services funded under the Per Pupil 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 16, 2009, and December 22, 2009, 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 public charter schools 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, 2009, 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 or attestation standards established by the American Institute of Certified Public Accountants.

Enrollment Classifications –

Reported Enrollment – For DCPS, enrollment shown on the report issued by DCPS titled “Membership in the District of Columbia Public Schools by School and Grade October 5, 2009” (Membership Report). For public charter schools, enrollment summarized from rosters provided by each school of enrollment as of October 5, 2009.

Audited Enrollment – A student was included in the audited enrollment count if he or she was:

- In the October 5, 2009, data provided by DCPS and the charter schools and present during the physical count (unless identified as a duplicate)
- In the October 5, 2009, data and absent on the day of the physical count but documentation provided evidence of enrollment and attendance
- Not in the October 5, 2009, data but present during the count and documentation provided evidence of enrollment as of October 5.

Not Enrolled – A student was in the October 5, 2009, data, but documentation provided showed evidence that the student had withdrawn or stopped attending or adequate documentation was not provided.

Enrollment Date – All data presented in this report are as of October 5, 2009.

Grade Classifications –

- **UN/CE:** Includes DCPS students classified as Certificate Option (CE), who are special education students on a Certificate non-diploma, as well as students classified as Ungraded in DCPS and charter schools.
- **Adult/Other:** Includes DCPS students classified as Extended Program (XP), Exchange Student (EX), and Evening Student (EV) as well as Adult and GED students in charter schools.

LEP/NEP – Limited English Proficiency/No English Proficiency

Residency Classifications –

Verified – During the initial on-site file review, the school 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 District school who is 1) a minor whose parent, guardian, or other primary caregiver resides in the District of Columbia or 2) an adult who resides in the District of Columbia.

Residency Verification Rules – Rules for establishing residency verification requirements for public schools and public charter schools, as issued by OSSE.

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

SEDS – Special Education Data System.

STARS – Student Tracking and Reporting System

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, as amended.

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

1. Summary by School and Grade: Audited Enrollment vs. Reported Enrollment
2. Summary of Students for Whom Enrollment and Residency were Verified by School and Grade: Audited Enrollment vs. Reported Enrollment
3. Summary of Audited Enrollment by School Type and Grade Groups
4. Summary of Students for Whom Enrollment and Residency were Verified by School Type and Grade Groups
5. Audited Enrollment by School and Grade (Excluding Tuition Paying)
6. Summary of Residency Verification by School
7. Summary of Students with IEPs, Including Students for Whom Residency was not Verified
8. Summary of Students with IEPs for Whom Enrollment and Residency were Verified
9. Summary of English Language Learners Including Students for Whom Residency was not Verified
10. Summary of English Language Learners for Whom Enrollment and Residency were Verified
11. Report of Ethnicity and Sex Count by School
12. Summary of Nonpublic Enrollment Without Regard to Residency
13. Summary of Surrounding County Enrollment Without Regard to Residency