

#### **Charter/CTDS**

## Arizona State Board for Charter Schools Uniform System of Financial Records for Charter Schools Compliance Questionnaire

Fiscal Year Ended

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#### **INSTRUCTIONS**

NOTE: This questionnaire should only be used for charters that are subject to the Uniform System of Financial Records for Arizona Charter Schools (USFRCS) (charters that do NOT have an exception). If a charter is subject to procurement requirements pursuant to A.R.S §15-189.02 and 41-2535(A), this questionnaire should be used in conjunction with the Procurement Compliance Questionnaire (see audit guidelines dated May 12, 2014) which is available on the Arizona State Board for Charter Schools' website <a href="https://asbcs.az.gov">https://asbcs.az.gov</a>.

Arizona Revised Statutes (A.R.S.) §15-183(E)(6) and 15-271, and Laws 1999, 1<sup>st</sup> Special Session, Chapter 4, sec.15, require the Office of the Auditor General, the State Board of Education, or the Arizona State Board for Charter Schools to inform any charter failing to establish and maintain the requirements prescribed by the *Uniform System of Financial Records for Arizona Charter Schools* (USFRCS) that it has 90 days to correct the cited deficiencies. To assist the State Board for Charter Schools in determining whether a charter has attained an acceptable degree of compliance with the requirements of the USFRCS, the audit firm must complete this USFRCS Compliance Questionnaire in accordance with both the agreed upon procedures (instructions contained herein) and the attestation standards established by the American Institute of Certified Public Accountants. A copy of the questionnaire completed in accordance with the audit reporting package to the State Board for Charter Schools.

The following prescribed minimum agreed upon procedures, as well as those identified throughout the questionnaire, must be used for completing the USFRCS Compliance Questionnaire in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The State Board for Charter Schools may reject questionnaires not meeting these standards.

- Sufficient, appropriate evidence must be obtained annually for each question to satisfactorily determine whether the charter complies with the USFRCS, and the evidence must be included in the documentation.
- Evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support "Yes" answers to the questionnaire.
- Population size should be considered in determining the number of items to test, and the items selected should be representative of the population.
- The number of items tested must be sufficient to determine whether a deficiency was the result of an isolated incident or a recurring problem. Therefore, testing one transaction, record, or item is not sufficient.
- ♦ The sample size should be expanded if the audit firm cannot clearly determine whether the charter complies with the USFRCS and/or legal requirements on that question.
- If sufficient evidence has been obtained and documented during the current audit, that evidence may be referenced to answer questions.
- ♦ All "No" and "N/A" answers must be adequately explained in the comments column or in an attachment. Deficiencies must be described in sufficient detail to enable the State Board for Charter Schools to describe the deficiency in a letter. The description should include the number of items tested and the number of exceptions noted. Comments such as "See LOR" are not adequate.
- ♦ A "Yes" answer indicates that the audit firm has determined that the charter complies with the USFRCS and/or legal requirements on that question, and a "No" answer indicates the charter does not comply. However, the final determination of compliance on each question, as well as overall compliance with the USFRCS, is made by the State Board for Charter Schools based on the evidence presented in the questionnaire, audit reports, resulting documentation, and any other sources.

The resulting documentation supporting the audit firm's answers on the questionnaire must be made available on request for review by the State Board for Charter Schools. To facilitate this review, the audit firm may wish to include in the documentation a copy of the questionnaire with references to the procedures performed for each question.

# **USFRCS** Compliance Questionnaire<sup>1</sup>

	YES/NO	COMMENTS
BUDGETS		
1. Were the proposed budget and a notice of public hearing and Governing Board meeting to adopt a budget uploaded for posting on ADE's website no later than 10 days prior to the meeting, and if the school maintains a website, were the proposed budget or budget summary and hearing notification posted on the school's website? <b>A.R.S. §15-185(M)</b>		
2. Was the adopted budget submitted electronically to the Superintendent of Public Instruction no later than July 18? A.R.S. §15-905 (E) and §15-183(E)(6)		
3. Was the adopted budget mathematically accurate, and did it include all school expenses?		
4. Was a copy of the budget maintained on file at the school?		
5. If the school revised the adopted budget, was the revision completed before May 15 and filed with the Superintendent of Public Instruction by May 18?		
ACCOUNTING RECORDS		
1. Did the school properly reconcile its accounting records to the bank account records and is the reconciliation properly supported?		
2. Were accounting records maintained in accordance with the USFRCS Chart of Accounts?		
3. Were the responsibilities of initiating, approving, and recording journal entries separated among employees, or were adequate alternative procedures in place?		
4. Were journal entries approved by an authorized school administrator before being recorded in the accounting records?		
5. Were prenumbered and numerically controlled journal entry forms prepared for all journal entries?		
CASH		
1. Were bank accounts authorized by the Governing Board?		
The following is a list of bank accounts allowed by the USFRCS:		
a. General account		
b. General Revolving account		
c. Payroll Clearing account		
d. State Income Tax Withholdings account		
e. Federal Payroll Tax Withholdings account		
f. Employee Insurance Programs Withholdings account		

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<sup>&</sup>lt;sup>1</sup> For the purposes of this questionnaire, please note that "Governing Body" means the group of persons required by A.R.S. §15-183(E)(8) that is responsible for policy decisions of the charter school. The term "Governing Board" means the group of persons that the charter holder has assigned the responsibility addressed by the question. The applicable group of persons may be the Governing Body or the officers, directors, members or partners of the charter holder. The applicable group of persons may vary depending on the issue addressed by the question.

		YES/NO	COMMENTS
	g. Federal Savings Bond Withholdings account		
]	h. Food Service account		
	i. Food Service Revolving account		
	j. Auxiliary Operations account		
	k. Auxiliary Operations Revolving account		
	I. Student Activities account (required for schools with student activities)		
	m. Grants and Gifts to Teachers account		
2.	Were inactive bank accounts closed?		
	Was the school's general revolving account established by a check drawn on the general bank account, maintained on an imprest basis, and reimbursed for all disbursements for the current fiscal year by year-end?		
1	Were disbursements from the general revolving account only for items requiring immediate cash outlays such as postage, freight, fuel taxes, travel, and other minor disbursements? (Salaries and wages should not be paid from the revolving account.)		
	Was the school's petty cash account authorized by the Governing Board, established by a check drawn on the general revolving bank account, maintained on an imprest basis, and closed to the general revolving bank account by fiscal year-end?		
	Were disbursements from the school's petty cash account only for minor disbursements when a check was not practical or immediate cash payment was required?		
	Was the school's petty cash account locked in a safe or a cash box to which only the custodian has access?		
	Were bank accounts reconciled monthly to the check register by an employee not involved in handling cash receipts or disbursements?		
SUP	PLIES INVENTORY	i	
;	Were the responsibilities of record keeping and custody of supplies adequately separated among employees? If this was not possible due to the school's limited staff size, were adequate review procedures in place?		
	Did the school adequately safeguard supplies inventory from unauthorized use, theft, and damage?		
:	Was a complete physical inventory taken at least annually, if periodic inventory records were maintained, or at least once every 3 years if perpetual records were maintained?		
	Were the inventory accounting records adjusted when an actual physical inventory was taken?		
	If perpetual records were maintained, were periodic verifications of selected items made between inventory dates?		

	YES/NO	COMMENTS
6. Was a supplies inventory list that included item and unit descriptions, purchase document numbers, quantities, unit costs, extended costs, page totals, and a grand total prepared at the end of each fiscal year for all supplies, including food service supplies, both purchased and donated, and bookstore supplies?		
7. Was adequate documentation maintained to support the actual cost recorded on the supplies inventory list?		
CAPITAL ASSETS	<u>-</u>	
1. Did the school prepare a capital assets list that included all equipment with unit costs of \$5,000 or more and useful lives of 1 year or more, and all land, buildings, and related improvements with a cost of \$5,000 or more? (Lower threshold amounts may be used with Governing Board approval.)		
2. Does the capital assets list include the following information for each item?		
a. Location (campus, department, building, etc.)		
b. Identification number for equipment (tag number, serial number, or other number that specifically identifies the item)		
c. Description (model number, size, color, etc.)		
d. Method of acquisition (purchase, donation, construction, trade, or lease-purchase)		
e. Source of funding (the project from which the item was purchased)		
f. Acquisition date (month and year of acquisition)		
g. Purchase document number (purchase order, voucher, or other document number that can be used to trace to the supporting documentation)		
h. Actual cost including any ancillary charges. Were donated assets recorded at fair market value at the date of donation?		
i. Condition of asset (for assets with unit costs of \$5,000 or more purchased with federal monies)		
j. Percentage of federal participation (for assets with unit costs of \$5,000 or more purchased with federal monies)		
3. Did the school update the capital assets list at least annually for acquisitions and disposals?		
4. Was proper supporting documentation retained for all items recorded on the capital assets list?		
5. Were equipment items recorded on the capital assets list identified by a tag, marked with an identifying number, or specifically identified by some other means?		
6. Was a physical inventory of equipment taken at least every 3 years and reconciled to the capital assets list? Was a physical inventory of equipment costing \$5,000 or more purchased with federal monies taken at least every 2 years?		

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		YES/NO	COMMENTS
	Vere disposals of capital assets properly authorized and the items removed from the capital assets list?		
8. V	Vas obsolete or damaged equipment removed from the capital assets list?		
	bid the school reconcile changes in capital asset accounts to the capital asset additions list?		
	bid the school reconcile the current year's capital assets list to the previous ear's list?		
11. D	bid the school maintain adequate insurance coverage for capital assets?		
REC	EIPTS		
Se	Vere the responsibilities of receiving, depositing, and recording receipts eparated among employees? If this was not possible due to the school's mited staff size, were adequate review procedures in place?		
	Vere prenumbered and numerically-controlled cash receipt forms prepared or all cash, checks, and warrants received at the school?		
	Vere daily cash receipt summaries prepared to provide a reconciliation of the amount of cash, checks, and warrants on hand to issued receipts?		
4. V	Vere receipts adequately safeguarded prior to deposit?		
	Vere all monies received by the school deposited intact in the appropriate ank account daily, if significant, or at least weekly?		
	Vere validated bank deposit receipts agreed to applicable cash receipt ammaries and copies of bank deposit slips, and maintained on file?		
CLAS Io. 44	SROOM SITE FUND – A.R.S. §15-977 and USFRCS Memorandum		
1.	Did the school properly allocate Classroom Site Project receipts among the following projects: 1011—Base Salary (20%), 1012—Performance Pay (40%), and 1013—Other (40%)?		
2.	For Project 1011, were expenses only for teacher base salary increases and employment-related expenses?		
3.	For Project 1012, were expenses only for performance-based teacher compensation increases and employment-related expenses?		
4.	For Project 1013, were expenses only for class size reduction, teacher compensation increases, AIMS intervention programs, teacher development, dropout prevention programs, and teacher liability insurance premiums?		
5.	Did the school use Classroom Site Fund monies to supplement rather than supplant, existing funding from all other sources? (See USFRCS Memorandum No. 44 for guidance on the Classroom Site Fund.)		
6.	If the school had monies remaining at year-end, were they properly carried forward in the three Classroom Site Projects (1011, 1012, and 1013) to help ensure that the restrictions placed on the original allocation of revenues is applied in future years?		
7.	Did the school have sufficient cash at year-end to cover the carry over		

	YES/NO	COMMENTS
monies, and what was the Classroom Site Fund <u>cash</u> carryover balance at year-end?		
PAYROLL		
1. Were payroll processing responsibilities (payroll preparation, payroll authorization, and payroll check distribution) adequately separated among employees or were adequate alternative procedures in place?		
2. Were written personnel and payroll policies established by the Governing Board and available to employees?		
3. Did the school establish a delayed payroll system to help ensure that employees were paid only the amount actually earned?		
4. Did individual personnel files include appropriate supporting documentation?		
5. Did the school maintain a system to account for the accrual and use of vacation, sick leave, and compensatory time for all employees on an ongoing basis?		
6. Did the school's policies governing leave time include prescribed accrual rates for specified years of service, maximum amounts to be accrued, and disposition of accrued time upon termination of employment?		
7. Were individual time sheets, clock cards, or other work attendance records prepared for each hourly employee for each pay period, signed by the employee, and approved by the employee's supervisor?		
8. Was all overtime pay paid no later than 16 days after the end of the most recent pay period? A.R.S. §23-351(C)(3)		
9. Were payroll registers supported by properly authorized notifications of employment, terminations, pay rate changes, withholding and voluntary deduction authorization forms, and work attendance records?		
10. Were completed payroll registers or prepayroll registers reviewed and approved by a school administrator?		
11. Were payroll checks compared to the payroll register on a test basis prior to distribution to employees?		
12. Were procedures established to record payroll expenses in the correct fiscal year?		

TRAVEL	
1. Did the Governing Board prescribe policies and procedures for reimbursing lodging and per diem expenses incurred for school purposes, and were the amounts within the maximums established by the Director of the Arizona Department of Administration (ADOA)? (See latest USFRCS Memorandum regarding per diem travel expenses for approved amounts.)	
2. Did the school reimburse mileage at the standard rate established by ADOA?	
3. If amounts exceeded the limits set by ADOA, did the school include amounts in excess of the Internal Revenue Service (IRS) limits authorized in IRS Publication 1542 in employees' income on Form W-2?	
FINANCIAL REPORTING	
1. Was the annual financial report (AFR) sent to the Superintendent of Public Instruction by October 15?	
2. Was the AFR signed by the Governing Board?	
3. Was a copy of the AFR maintained on file at the school?	
4. Did budgeted expenses as reported on the AFR agree with the school's adopted budget or most recently revised adopted budget?	
5. Did actual revenues and expenses as reported on the AFR agree with the school's accounting records?	
6. Was all required information included in the AFR?	
7. Was disclosure in the notes to the financial statements adequate, and were all pertinent notes incorporated as an integral part of the financial statements?	
8. Was adequate documentation retained to support amounts in the financial statements (if the school is not the primary reporting entity – was adequate documentation retained to support revenue and expenses in the charter school)?	
9. If applicable, were the reporting requirements of the <i>Single Audit Act Amendments of 1996</i> met?	
10. Is the school in good standing with the following regulatory bodies:	
a. Internal Revenue Service U.S.C. Title 26	
<ul> <li>i. For payroll taxes, income taxes (if applicable) and applicable tax forms required to be filed during the audited fiscal year?</li> <li>ii. The school did not have any payroll or income taxes payable from a prior year(s) as of audited fiscal year end (June 30<sup>th</sup>) is a true</li> </ul>	
statement.  iii. If the response to 10.a.i, 10.a.ii, or both is "no", does the school have a payment plan in place with the Internal Revenue Service?  iv. If the answer to Question 10.a.iii is "yes", has the school made all of the required payments under the payment plan as of audited fiscal year end (June 30 <sup>th</sup> )?	

YES/NO

**COMMENTS** 

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			YES/NO	COMMENTS
	b.	Arizona Department of Revenue A.R.S. §43-401 and §43-1111		_
	c.	<ul> <li>i. For payroll taxes, state income taxes (if applicable) and applicable tax forms required to be filed during the audited fiscal year?</li> <li>ii. The school did not have any payroll or income taxes payable from a prior year(s) as of audited fiscal year end (June 30<sup>th</sup>) is a true statement.</li> <li>iii. If the response to 10.b.i, 10.b.ii, or both is "no", does the school have a payment plan in place with the Arizona Department of Revenue?</li> <li>iv. If the answer to Question 10.b.iii is "yes", has the school made all of the required payments under the payment plan as of audited fiscal year end (June 30<sup>th</sup>)?</li> <li>Arizona Department of Economic Security A.R.S. § 23-721 et seq.</li> </ul>		
	C.	i. State unemployment contribution requirements for the audited		
		fiscal year?  ii. The school did not have any state unemployment contributions payable from a prior year(s) as of audited fiscal year end (June 30 <sup>th</sup> ) is a true statement.  iii. If the response to 10.c.i, 10.c.ii, or both is "no", does the school have a payment plan in place with the Arizona Department of Economic Security?  iv. If the answer to Question 10.c.iii is "yes", has the school made all		
		of the required payments under the payment plan as of audited fiscal year end (June 30 <sup>th</sup> )?		
	d.	Corporation Commission (e.g., annual report)? Charter Contract		
AU	DI'	T REQUIREMENTS		
1.	ON	he school exceeded the threshold of federal award expenses set forth in AB Circular No. A-133, did the school contract with an independent audit in to obtain an annual single audit?		
2.		ere the appropriate procurement rules or guidelines followed in obtaining services of the audit firm?		
3.	Qu	as the most current audit contract and the USFRCS Compliance estionnaire and Procurement Compliance Questionnaire, if applicable, and for the audit (referenced in ASBCS audit guidelines)?		
4.	and	ere the supporting documents, detailed schedules, accounting records, d other information requested by the audit firm prepared and provided to audit firm?		
FO	OD	SERVICE		
1.	We	ere cash receipts adequately safeguarded?		
2.	dep	as all cash received in the operation of the school's food service program posited either in the general bank account or food service bank account ly, if practicable, or at least weekly?		
3.		ere validated bank deposit receipts agreed to applicable daily cash onciliation reports and copies of bank deposit slips, and maintained on e?		

4.	Were food service change funds established by a check drawn on cash in the general or food service bank account?		
5.	Did the school refrain from making disbursements from the food service change fund?		
6.	If a food service revolving bank account was used, was it established by a check drawn on the general or food service bank account in an amount limited to \$500, maintained on an imprest basis, and reimbursed for all disbursements for the current fiscal year by year-end?		
7.	Were disbursements from the food service revolving bank account only for payment of freight on commodities, purchases of food required in emergencies, temporary employment not to exceed 8 hours for any person, and other minor disbursements?		
8.	Were the responsibilities of receiving, depositing, and recording food service receipts separated among employees? If this was not possible due to the school's limited staff size, were adequate review procedures in place?		
9.	Were meal tickets prenumbered, numerically controlled, and adequately safeguarded prior to issuance? If a computerized system was used, were proper controls in place?		
0.	Were daily reports prepared that document a reconciliation of meal sales to cash collections, and were cash overages and shortages resolved?		
1.	Did the actual expenses as reported on the Food Service page of the AFR agree with the school's accounting records?		
2.	Were expenses reported on the Food Service page of the AFR classified in accordance with the USFRCS Chart of Accounts?	YES/NO	COMMENTS
١U	XILIARY OPERATIONS		
1.	Did the auxiliary operations bank account include all monies raised in connection with the activities of campus bookstores and athletics?		
2.	Was the school's auxiliary operations revolving bank account established by a check drawn on the general or auxiliary operations bank account in an amount approved by the Governing Board, maintained on an imprest basis, and reimbursed for all disbursements for the current fiscal year by year- end?		
3.	Was the auxiliary operations petty cash account established from the general or auxiliary operations bank account in an amount approved by the		
4	Governing Board, and operated on an imprest basis?		
т.	Governing Board, and operated on an imprest basis?  Were receipt forms and tickets prenumbered and numerically controlled?		
5.	Were receipt forms and tickets prenumbered and numerically controlled?  Did the school prepare daily sales summaries of bookstore operations and athletic ticket sales that provided a reconciliation between recorded sales		

8.	Was idle cash in the auxiliary operations bank account invested by the Governing Board in relatively risk-free investments such as interest-earning checking accounts, savings accounts, and certificates of deposit? Was interest earned on such investments credited to the auxiliary operations bank account?		
9.	Were disbursements from the revolving bank account and petty cash account supported by appropriate documentation and limited to postage, freight, fuel taxes, travel, and other minor disbursements? (Salaries and wages should not be paid from the revolving bank account and petty cash account. However, wages for game officials may be paid from the revolving bank account if the official is considered an independent contractor.)		
0.	Were auxiliary operations change funds established by a check drawn on cash in the auxiliary operations (revolving) bank account?		
1.	Did the school refrain from making disbursements from the auxiliary operations change fund?		
2.	Were the responsibilities of receiving, depositing, and recording auxiliary operations receipts separated among employees? If this was not possible due to the school's limited staff size, were adequate review procedures in place?		
13.	Were payroll taxes withheld from payments made to employees of the school who functioned as game officials, scorekeepers, ticket sellers, etc.?		
	(Withholdings are not required for the game officials appointed by the Arizona Interscholastic Association.)		
		YES/NO	COMMENTS
T	UDENT ACTIVITIES		
1.	Was the student activities treasurer and assistant student activities treasurer(s), if applicable, appointed by the Governing Board?		
2.	Did the student activities bank account include only monies of student clubs, organizations, school plays, or other student entertainment that were raised through the efforts of students with the approval of the Governing Board? (Note: Raffles, bingo, and other forms of gambling are not legal events for student clubs.)		
3.	Were student activities monies deposited in a bank account designated as the student activities bank account?		
4.	Were monies deposited intact daily, if significant, or at least weekly?		
5.	Were student activities change funds established by a check drawn on cash in the student activities bank account and returned to the bank account at the end of the school year?		
6.	Did the school refrain from making disbursements from the student activities change fund?		
7.	Were student activities tickets prenumbered, numerically controlled, and		
	physically safeguarded?		

	activities events? (When applicable, sales should be documented using tickets, prenumbered cash receipts, a cash register, or count items on hand before and after a sale.)		
9.	Were validated bank deposit receipts agreed to applicable daily cash collection summaries and copies of bank deposit slips, and maintained on file?		
10.	Was student activities' idle cash invested by the Governing Board in relatively risk-free investments such as interest-bearing checking accounts, savings accounts, and certificates of deposit? Was interest earned on such investments allocated proportionately to the appropriate clubs?		
11.	Were the responsibilities of cash handling and recordkeeping separated among employees? If this was not possible due to the District's limited staff size, were adequate review procedures in place?		
12.	Were receipts adequately safeguarded prior to deposit?		
13.	Was cash available in the student club accounts before disbursements were made?		
14.	Were disbursements from the student activities bank account properly authorized by or on behalf of the student members of a particular club?		
15.	Were checks drawn on the student activities bank account signed by the student activities treasurer or assistant treasurer and one other person authorized by the Governing Board?		
16.	Were transfers of monies among student clubs properly authorized?		
17.	Was a report of cash receipts, disbursements, transfers, and cash balances of the student activities bank account submitted to the Governing Board monthly?		
		YES/NO	COMMENTS
ST	UDENT ATTENDANCE REPORTING		
un att	est work performed in questions 3-1516, and 18-19 of this section diderstatement of membership and/or absence days, based on A.R.S. sendance guidelines, report the net overstatement or understatement each applicable question.  Was school in session for at least 180 days or did the Governing Board adopt a calendar with an equivalent number of minutes of instruction per school year based on a different number of days of instruction? A.R.S. §15-341.01	and ADE's	membership and
2.	Did the school ensure that [A.R.S. §§15-808(I)(1) and 15-901(A)(1)]:		
	( <b>Note:</b> Instructional hours do not include periods of the day in which an instructional program or course of study is not being offered, including, but not limited to, lunch breaks, recesses, homeroom periods, study hall periods, and early release or late start hours.) <b>ADE's External Guidelines GE-17 and GE-18</b> a. Preschool children with disabilities were enrolled in a program that met		
	at least 360 minutes a week that meets at least 216 hours over the minimum number of days?		

	4. b. Kindergarten was in session for at least 356 hours or 346 hours for Arizona Online Instruction (AOI) Programs?
	b-c. Grades 1 through 3 were in session for at least 712 hours?
	e.d. Grades 4 through 6 were in session for at least 890 hours?
	d.e. Grades 7 and 8 were in session for at least 1,000 hours or 1,068 hours
	for AOI Programs?
	e.fGrades 9 through 12, other than AOI Programs, were in session at least 720 hours?
	fig. Grades 9 through 12, other than AOI Programs, include at least four subjects, each of which if taught each school day for the minimum number of days required in a school year, would meet a minimum of 123 hours a year?
	g.h. Grades 9 through 12 of AOI Programs include at least four courses throughout the year that meet at least 900 hours during the school year?
	For Student Attendance Reporting questions 3-1516, the audit firm must select and test the specified number of transactions (records, entries, withdrawals, or days) as shown in the sample size instructions before each section. These samples should include 3 or more grade levels and 3 or more campuses, where applicable. The listed sample sizes represent the minimum level of required test work. The audit firm should use its judgment in determining whether a larger sample is needed. All student attendance records tested in questions 3-15-10 and 18-16 should be selected from the 100 <sup>th</sup> day reporting period.  In the parentheses provided in questions 3-1516, write the actual number of transactions tested. If all transactions were tested, indicate such in the "Comments" column.
Fo	or questions 3-5 select at least 3 student attendance records.
3	If the school had an early (pre-)kindergarten program, based upon review of () early (pre-) kindergarten students' attendance records, did the school only calculate and submit membership/absence information for this program if the program was designed to advance students to the first grade at the end of the of the school yearfor students with disabilities?  A.R.S. §15-901(A)(1)(a)(i) and USFRCS Memorandum No. 33
4	. Based upon review of () students' attendance records in kindergarten
	programs, if the instructional time for the year was between 356 and 692
	hours, were students not in attendance for at least three-quarters of the day counted as being absent or, if the instructional time for the year was 692
	hours or more, were students not in attendance at least one-half of the day
	counted as being absent? A.R.S. §§15-901(A)(1)(a)(i) and 15-
	901(A)(5)(a)(i)
5	. If the school had an early first grade program, based upon review of ()
	early first grade students' attendance records, did the school calculate and
	submit membership/absence information for this program as it would for
	kindergarten? A.R.S. §§15-901(A)(1)(ba)(i) and 15-901(A)(5)(a)(i), and USFRCS Memorandum No. 33
	For questions 6 and 7, use the following sample sizes:
	2 of questions o une 1, use the following sumple sizes.
	SCHOOLWIDE Student Attendance Records
	SCHOOL WIDE Student Attendance Records

ADM		
<1,000	<u> </u>	5
1,000-5,0	)00	10
>5,000	)	15
and junior high schools, students in attendance for for one full day; were st less than three-quarters of	in which attendar less than one-hudents in attended a day, counted and ance for at least	attendance records at elementary ance was based on half days, were alf the day counted as being absendance for at least one-half day, but d as being absent for one-half day ast three-quarters of a day counted (A)(5)(b)(ii)
and junior high schools of students in attendance for a day and or less counted in attendance <b>A.R.S.</b> §15-901(A)(5)(b)	where attendance or more than the students in atten dance for each (i)	attendance records at elementary e was based on quarter days, were ree-quarters of the day counted in indance for three-quarters of the day quarter of the day in attendance? the following sample sizes:
For questions 8 thro	ugn <del>12</del> 15, use u	ne tonowing sample sizes:
SCHOOLWI ADM		Student Attendance Records
<1,000		3
1,000-5,00	0	5
>5,000		7
the attendance records fattendance was reported	for a 1 month plant of the formal for	of attendance, based upon review of period for () students whose did the school report minutes of truction attended by the students?

the attendance records for a 1 month period for (\_\_\_\_\_) students whose attendance was reported in minutes, did the school report minutes of attendance only for actual classroom instruction attended by the students?

9. Based upon review of (\_\_\_\_\_) high school students' attendance records, whose attendance was reported in terms of absences, for all absence days reported in a 1 month period, did the school report absences in accordance with the method(s) provided by ADE?

10. Based upon review of (\_\_\_\_\_) high school students' attendance records, did

O. Based upon review of (\_\_\_\_\_) high school students' attendance records, did the school prorate the membership of the students enrolled in less than four subjects?

11. For schools offering an AOI Program, based upon review of (\_\_\_\_\_) AOI students' attendance records for 4 weeks: (ADE's Policies and Procedures Manual, SF-0003)

 a. Was the guardian-approved or school computer-generated daily log describing the amount of time spent by the student on academic tasks maintained by the participating AOI school?
 A.R.S. §15-808(E)

b. Did the hours reported to ADE agree to the guardian-approved or school computer-generated daily log?

c.	Were all students who par this state? A.R.S. §15-808	ticipated in an AOI Program, residents of (B)	
<u>d.</u>	Was the student's Intended Statement maintained?	led Full Time Equivalency Enrollment	
school student	follow its procedures, to	ttendance records in question 11, did the re-determine the actual FTE for each am, following a student's withdrawal or	
student student	s withdrawn for having ten	dents' attendance records (all grades) for consecutive unexcused absences, was the ership through the last day of actual <b>R.S.</b> §15-901(A)(1)	
F	or questions <del>13-<u>14</u> and 14</del> <u>1</u>	<u>5</u> , use the following sample sizes:	
	SCHOOLWIDE ADM	Entries/Withdrawals	
_	<1,000	5	
	1,000-5,000	10	
	>5,000	15	
	upon review of () er d for continuing students at	tries: ( <b>Note:</b> Enrollment forms are not the same school.)	
a.	Were entry dates entered into the school's computerized attendance system within 5 working days after the actual date of entry and was documentation maintained to support the date of data entry?		
b.	Did the entry date in the the entry form?	computerized attendance system agree to	
c.		dance registers, if used, and other the entry date in the computerized	
d.	Did membership begin on continuing/pre-enrolled s	the first day of actual attendance or, for tudents, the first day that classroom rovided that the students actually attend school?	
e.	Arizona residency upon	d maintain verifiable documentation of enrollment? A.R.S. §15-802(B)(1) and y Documentation Guidelines	
f.		rizona resident, was the student excluded count and state aid calculations? <b>A.R.S.</b>	
<u>g.</u>	If the school admitted stude was tuition charged, as app	dents who were nonresidents of Arizona, blicable? A.R.S. §15-823	
15. Based	upon review of () wi	thdrawals:	
a.		s entered into the school's computerized  5 working days after the actual day of	

withdrawal and was documentation maintained to support the date of data entry? (**Note:** "Day of withdrawal" for determining timely data entry means: a. the later of the student's withdrawal date or the day the school is notified the student will not be returning; or b. the 10<sup>th</sup> day of unexcused absence for students withdrawn for having ten consecutive unexcused absences.)

- b. Did the withdrawal date in the <u>computerized</u> attendance system agree to the withdrawal form? (**Note:** If the computerized attendance system requires the school to input the day following the withdrawal date for a student to be counted in membership through the last day of actual attendance or excused absence, the withdrawal date on the system should be the school day following the withdrawal date on the form.)
- c. Did the teachers' attendance registers, if used, and other supporting documentation agree to the withdrawal date in the computerized attendance system?
- d. Was an Official Notice of Pupil Withdrawal form prepared and retained for each withdrawal and signed by a school administrator? A.R.S. §15-827

For question 1516, use the following sample sizes:

SCHOOLWIDE ADM	Days
<1,000	3
1,000-5,000	5
>5,000	7

- 16. Based upon review of (\_\_\_\_) days for various campuses, grades, and classes in the computerized attendance system, did the student absences from each day agree to the teachers' attendance registers, absence slips, or other supporting documentation, if used?
- 17. Did the school have adequate electronic or manual controls in place to ensure that any changes to the original record of student attendance data were properly authorized and documented, including the names or identification numbers of the persons making and authorizing the changes?
- •18. Was the school's membership/absence information submitted to ADE electronically at least once every 20 school days for membership and 60 days for absence information through the last day of instruction (with the first 20 and 60 day periods beginning on the first day of school or the opening of SAIS for current fiscal year data submission, whichever is later)? A.R.S. §§15-901(A)(1) and 15-1042(H)
- 19. Based upon review of the school's 40<sup>th</sup> and 100<sup>th</sup> day information uploaded to ADE (ADMS 75-1), did the membership and absences agree to the School's computerized attendance system records? (**Note:** For an AOI program, review year-end attendance information.)

RECORDS MANAGEMENT	
Did the school retain records in accordance with the <i>General Retention Schedules for Education K-12</i> published by the Arizona State Library, Archives and Public Records (based on the testing conducted during the course of the audit)? (www.azlibrary.gov/records/general.aspx)	
OPEN MEETING LAW A.R.S. § 38-431.01 and § 38-431.02 (See also Attorney General Opinion I00-009)	
1. Did the school conspicuously post a statement on its website stating where all public notices of its meetings will be posted, including the physical and electronic locations?	
2. Did the school post all public meeting notices on its website?	
3. Did the school maintain a record of notices given that includes a copy of each notice that was posted and information regarding the date, time, and place of posting?	
4. Were notices and agendas of public meetings posted at least 24 hours before the meeting?	
5. Were written minutes prepared or a recording made of Governing Body meetings?	
PERSONNEL	
<ol> <li>Did the school have valid fingerprint clearance cards for 100% of the required personnel as of the testing date? A.R.S. §15-183 (C)(5) and A.R.S. §15-512(H)</li> </ol>	•
(QUESTIONS #2a THROUGH 2c ONLY APPLY TO NEW HIRES REQUIRED PURSUANT TO A.R.S. 15-183(C)(5) TO HAVE VALID FCCS AND DO NOT APPLY IF AN INDIVIDUAL'S FCC HAS EXPIRED.)	
2. For each individual referenced in #1 that did not have a FCC, please provide the following information (provide supplemental pages, if necessary) (See agency guidance available on the Board's website prior to completing these questions) <b>A.R.S. §15-185(C)(5)</b> :	
a. Was an application for a FCC on file with the Department of Public Safety (DPS) as of the testing date?	
b. Did DPS receive the application prior to the hire date?	
c. Prior to placement, did the school do all of the following?	
i) Document the necessity for hiring/placing the individual prior to receiving a FCC?	
ii) Obtain statewide criminal history information on the individual?	

	iii) Obtain references from the applicant's current and previous employers?	
3.	Did the charter school maintain up- to-date fingerprints of all	
4.	Governing Body members as of the testing date? <b>Charter Contract</b> <sup>2</sup> Were all other personnel fingerprint checked as of the testing date?  A B S 215 183 (C)(5) and A B S 15 513	
5.	A.R.S. §15-183 (C)(5) and A.R.S. 15-512  Did the charter school inform the parents and guardians of pupils enrolled in the school of the availability of resume information for all employees who provide instruction to pupils? A.R.S. §15-183 (F)	
SPECI	AL EDUCATION	
1.	Is the staff the school uses to provide special education services (internal or contracted) certified in special education?	•
2.	Does the school conduct 45 day screenings on all new students? <b>AAC R7-2-401</b>	
3.	Are evaluations and IEPs on file for special education students? 34 CFR 300.341-350 and 300.531-536	
INSUF	RANCE REQUIREMENTS A.R.S. §15-183(M)	
Does th	ne school have the required insurance for liability and property loss?	•
007)	ON A.R.S. §15-185 (B)(6) (See also Attorney General Opinion I98-	
	e school refrain from charging fees that may be considered tuition other provided for in A.R.S. §15-185(B)(6) [nonresidents]?	
This Ç	Questionnaire was completed in accordance with the minimum standards as	set forth in the instructions on page 2.
	Audit Firm	Date
	Preparer's Signature (Audit Firm Representative)	Title

 $<sup>^{2}</sup>$  Specific contract cites could not be provided as term references vary per contract year.