

New Jersey Department of Education



Division of Finance

**ASSA/DRTRS/EXAID/CH 192-193
SELF AUDIT GUIDELINES**



ASSA WORKPAPERS



- Set of ASSA workpapers required by the DOE.
- Used by the CPA firms for audit testing
- Used by the DOE for full scope ASSA audits



ASSA DATA LISTING



- Audit procedures-school registers, attendance patterns, tuition paid, attendance verified, contractual status
- On roll-full and shared time
- Sent-full and shared time
- Received-full and shared time
- Sent RDS
- Sent PSD
- Low income resident enrollment
- LEP low and not low income



ON ROLL RECONCILIATION



- Confirm total enrollment for the correct date
- Highlight the special education students
- Determine full time or shared time
- New Jersey school registers



SPECIAL EDUCATION STUDENTS



- Individual education plans (IEP)
- Determining the special education eligibility:
 - Classifications
 - Intensive services for extraordinary aid
 - Transportation requirements



LOW INCOME ON ROLL



- Review master eligibility list for free/reduced price meals
- List free/reduced students by grade and/or special education category
- Ensure that students are on roll
- CEP districts-review household surveys



LEP/ESL STUDENTS



- Examine the district list of eligible students
 - Test score used to determine eligibility
 - Rationale for student remaining in program if high test score
- Separate listing needed for low income and not low income students



COMMON AUDIT FINDINGS



- **ASSA**
- October school registers presented for audit do not reconcile to the ASSA on roll count-no further explanation of differences
- Attendance registers not available from charter schools
- Errors in reporting special education vs. regular education categories
- Received students not separately coded
- No reconciliation of student listings for sent ASSA categories
- Lack of: documentation to show tuition billed and paid for sent students, attendance records for October



COMMON AUDIT FINDINGS

continued



- **ASSA**
- Reporting of speech only students as special education students (see DRTRS)
- Lack of accurate student listings that reconcile to total low income enrollment reported on the ASSA-carryover of direct certification students
- Lack of low income/not low income status on ESL-LEP lists
- Lack of WIDA (or equivalent) test scores-test scores exceed proficiency levels with no other program justification-(multiple measures)



DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS



- Count of students in regular education category eligible for remote transportation
- Special education students less than remote-IEP requirements
- Special education transportation needs
- Non-public students receiving transportation or aid-in-lieu payments



COMMON AUDIT FINDINGS



- **DRTRS**
- Students reported on DRTRS not on roll in school registers as of October 15
- Less than remote special education students reported without transportation required in IEP
- Speech only students reported as special education transported students (see ASSA)
- Students not reported as special education students
- Lack of IEP special needs requirements (wheelchair, aide/nurse, ESY program)
- ESY not required in IEP
- No ESY attendance records
- Lack of supporting B8t forms for nonpublic/AIL students



EXTRAORDINARY SPECIAL EDUCATION AID APPLICATION (EXAID)



- Ensure that division of finance instruction manual & FAQ's are referenced
- Aid based on submission to the DOE in May, reviewed in June (be available for DOE questions)
- OFAC examines 100 % of all costs for each student submitted to OSF
- Reported costs adjusted to actual. Costs must be for program required by the IEP
- Qualified cost greater than 40k for public school placement or 55k for private school



QUALIFYING FOR EXAID



- Students must have an intensive related service which is required, received and paid for:
 - 1) 6 or more hours per week of related services,
 - 2) 1 to 1 aide, instruction, nurse or interpreter for 50% or more per day,
 - 3) a 3:1 pupil/teacher ratio,
 - 4) school year of at least 210 days,
 - 5) residential placement and
 - 6) other



COMMON AUDIT FINDINGS



- **EXAID**
- Actual expenses for student differ from estimated placement costs
- No intensive service required in IEP
- No ESY or SY < 210 days
- 1:1 aide/3:1 ratio not clearly identified in IEP
- NO SEMI (special education medicaid initiative) adjustment
- Total contract costs reported as tuition



CHAPTER 192/193 AUDIT



- WHAT WE LOOK AT
- CH 192 – FOR EACH STUDENT WE VERIFY 5 ITEMS
 - A properly completed 407-1 application
 - Pupil attendance at the nonpublic school
 - Qualifying Test results
 - Multiple measures for students scoring between the 40th and 50th percentile
 - Verification the student received the services



CHAPTER 192/193 AUDIT



- WHAT WE LOOK AT
- CH 193 – FOR EACH STUDENT WE VERIFY 5 ITEMS
 - A properly completed 407-1 application
 - Pupil attendance at the nonpublic school
 - A Service Plan (SP)
 - Required testing for Evaluations and Reevaluations
 - Speech testing
 - Verification the student received the reported services



COMMON AUDIT FINDINGS



- **CHAPTER 192/193**
- Missing 407-1 student service application forms
- Missing attendance records for nonpublic schools and for provider services
- Missing test scores for comp ed; no multiple measures for scores \geq 40th percentile
- Lack of eligibility portfolio for grades k through 2
- Lack of SP files-insufficient testing of special ed students for evaluations and reevaluations
- Annual reviews within 6 months of a reevaluation
- Lack of testing for speech services



WRAP UP



- Internal district communication is the key to successful reporting and audit.

- ASSA@DOE.NJ.GOV

