

**CONNECTICUT STATE DEPARTMENT OF EDUCATION  
OFFICE OF INTERNAL AUDIT**

**Agreed Upon Procedures (AUP) Package For  
October 2019 PSIS Data Elements for  
Interdistrict Magnet Schools**

**REGIONAL EDUCATIONAL SERVICE CENTERS**

Revised August 2019

**2018-2019  
October 2019 PSIS Data**

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## DEFINITIONS

Many terms, forms, numbers, and initials that are used by education department administrators are also used in this AUP Package. This section is intended to familiarize accountants with this terminology by providing brief definitions.

<b>RESC</b>	Regional Educational Service Center
<b>BCP</b>	The "Bureau of Choice Programs" provides information/guidance on Choice Programs including Magnet Schools.
<b>OSP</b>	The "Office of Strategic Planning" supports numerous projects, within the CSDE, including school choice legislative requirements and policies.
<b>Performance Office</b>	The "Performance Office" has the responsibility of implementing the results of the AUP for Magnet School Public School Information System data.
<b>LEA</b>	"Local Educational Agency," is either a city's or town's board of education, or a regional school district.
<b>CSDE</b>	"Connecticut State Department of Education."
<b>BFS</b>	The "Bureau of Fiscal Services" distributes state and federal grants to regional educational service centers. The Bureau collects a variety of data from the RESCs via the Educational Financial System and the Prepayment Grants System.
<b>PSIS</b>	The "Public School Information System" is a data system that reflects enrollments on October 1 or the full school day immediately preceding such date, in accordance with Sections 10-10a and 10-66ee of the Connecticut General Statutes. Data from this system is used to determine the RESC's share of any state and federal grants, including the Magnet School Operating grant.

<b>GENERAL INSTRUCTIONS</b>
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**NAME OF RESC** \_\_\_\_\_ **October 2019 PSIS**

The primary objective of this program is to perform certain agreed upon procedures for the enrollment data (**October 2019 PSIS Data Elements**) submitted by RESCs for interdistrict magnet schools.

Work performed under this program with respect to information submitted by the RESC consists of:

- ✚ **Obtaining documentation supporting non-financial information, and;**
- ✚ **Reviewing the forms for compliance with instructions and applicable laws.**

In completing this agreed upon procedure, it might be necessary to add additional steps for any additional or alternative procedures considered appropriate. In this event, the additional or alternative procedures must be discussed with and agreed to by CSDE's Office of Internal Audit (see below) prior to the work being done. These procedures must also be explained in the workpapers and Independent Accountant's Report. All exceptions noted in performing any procedures must be investigated and resolved by appropriate means. In the absence of appropriate notations to the contrary, the signature or initials of the independent accountant who performed the procedure will indicate that there were no unresolved exceptions.

The data elements subject to these procedures under this program are also reviewed by the CSDE for clerical accuracy and for certain other aspects. The CSDE's review will continue beyond the date independent accountants are to render their reports and will often involve issues that are not communicated to the independent accountants who performed the examination. It is therefore expected that in many cases the CSDE will request RESCs to make adjustments after independent accountants have completed their reviews and rendered their reports. **For this reason, it is imperative that independent accountants include in their report a reference to the document dates (print date/time) which appear on the final internet application printouts (See Pro Forma Accountant's Report).**

A number of quality assurance reviews may be performed. The independent accountant must retain all workpapers and the AUP Package for a **minimum of five years** from the date of the report. These workpapers must be made available to the CSDE, their independent accountants, or other parties performing a review under the State Single Audit Act. **The workpapers must be sufficient to support all work performed in this AUP Package.**

**Statute requires that this report must be submitted to CSDE on or before December 31, 2019.**

**THERE IS NO EXTENSION FOR THIS DEADLINE**

**Failure to meet this deadline can result in a fine from \$1,000 to \$10,000 for the RESC.**

If the report is sent via email, the address is [grants.sde@ct.gov](mailto:grants.sde@ct.gov) (See Note 3 on Page 12). If it is sent by mail, it must be sent by certified, return receipt requested mail by December 31, 2019 to 450 Columbus Boulevard, Hartford, CT 06103 (See Step 10 on page 8).

For questions concerning this AUP Package, please contact  
Nora Chapman, Office of Internal Audit,  
via email at [nora.chapman@ct.gov](mailto:nora.chapman@ct.gov) or phone (860) 713-6540.

**PREPARATION**

	Procedure Performed By	Comments, References to Analyses, Etc.
<p><b>1. Obtain and read the following to assist in the AUP:</b></p> <p>(a) <b>The 2019-2020 PSIS Reference Guide</b> prepared by the Performance Office. This can be accessed on the internet at:</p> <p><a href="https://portal.ct.gov/-/media/SDE/Performance/Data-Collection/Help-Sites/PSIS/2019-20_P SIS Reference Guide.pdf?la=en">https://portal.ct.gov/-/media/SDE/Performance/Data-Collection/Help-Sites/PSIS/2019-20_P SIS Reference Guide.pdf?la=en</a></p>		
<p><b>2. Obtain the following data reports, forms and information:</b></p> <p>(a) <b>For PSIS data, the Magnet School Racial Survey by Town of Residence Report(s) for the October 2019 PSIS filing period as last revised.</b></p> <p><b>In order to ensure complete audit coverage of</b> all prior adjustments, the independent accountant <b>MUST</b> request that the <b>RESC</b> run the report(s) on the day fieldwork is started. The print date/time of these report(s) will appear in paragraph #1 of the Independent Accountant’s Report to CSDE.</p>		

<b>AGREED UPON PROCEDURES FOR PSIS DATA ELEMENTS</b>
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The CSDE uses the PSIS to collect data regarding student enrollment throughout the state of Connecticut. The PSIS data is used for federal and state grants; PSIS data also connects to other CSDE data collection systems and is used for public reporting and analysis as well. The following steps were developed to test and confirm certain data elements within this PSIS system.

The independent accountant is required to obtain and agree the documentation, which supports the October 1, 2019 enrollment data that was reported and certified to the CSDE through the PSIS system. For purposes of consistency and clarification, the following guidance as to adequacy of documentation is provided:

- School offices should provide adequate documentation to support student enrollment data contained in the PSIS system including but not limited to pupil personnel records, registration cards, report cards, class lists, invoices, etc.
- Proper coding of students such as Special Education, Pre-K, etc. should have adequate supporting documentation such as the items listed above.

If the independent accountant encounters a situation involving the unavailability of adequate documentation, Nora Chapman of the Office of Internal Audit must be called at (860) 713-6540 for consultation.

	Procedure Performed By	Comments, References to Analyses, Etc.
<p><b>3. Obtain the Magnet School Racial Survey by Town of Residence Report(s) for the October 2019 filing period as last revised. (See Step 2a)</b></p> <p>In order to ensure complete and current coverage of all prior adjustments, the independent accountant <b>MUST</b> request that the <b>LEA</b> run the reports <b>ON THE DAY</b> fieldwork is started. The print date/time of these reports will appear in paragraph #1 of the Independent Accountant’s Report to the CSDE.</p>		
<p><b><u>For Full-Time RESC Interdistrict Magnet Schools:</u></b></p> <p><b>4. a) For each Full-Time RESC Interdistrict Magnet School, select a sample for testing. The sample must include at least 5% of all students (minimum of 10 or maximum of 25) from the October Audit File Download for the October 2019 filing period which is reported on the Magnet School Racial Survey by Town of Residence Report(s).</b></p>		

**AGREED UPON PROCEDURES FOR PSIS DATA ELEMENTS (CONT'D)**

	Procedure Performed By	Comments, References to Analyses, Etc.
<p>b) For each student selected for testing, agree information shown on the October 2019 Audit File Download to enrollment records or comparable documentation. Include confirmation of the following data elements:</p> <ul style="list-style-type: none"> <li>✦ First Name</li> <li>✦ Last Name</li> <li>✦ Resident Town</li> <li>✦ Grade Code</li> <li>✦ Special Program Status Code</li> <li>✦ Student Enrolled at No Local Expense</li> <li>✦ Race/Ethnicity</li> <li>✦ Free/Reduced Meals</li> </ul>		
<p>c) Trace student sample to class attendance records for the October 1, 2019 snapshot date to confirm that students are enrolled and attending.</p>		
<p>d) <b><u>Any identified variances should be discussed with the RESC administrator, referenced in the report and corrected by the RESC, if necessary.</u></b></p>		
<p><b><u>For Part-Time RESC Interdistrict Magnet Schools:</u></b></p> <p>5. a) <b><u>For each Part-Time RESC Interdistrict Magnet School, select a sample for testing. The sample must include at least 5% of all students (minimum of 10 or maximum of 25) from the October Audit File Download for the October 2019 filing period which is reported on the Magnet School Racial Survey by Town of Residence Report(s).</u></b></p>		
<p>b) For each student selected for testing, agree information shown on the October 2019 Audit File Download to enrollment records or comparable documentation. Include confirmation of the following data elements:</p> <ul style="list-style-type: none"> <li>✦ First Name</li> <li>✦ Last Name</li> <li>✦ Resident Town</li> </ul>		

**AGREED UPON PROCEDURES FOR PSIS DATA ELEMENTS (CONT'D)**


	Procedure Performed By	Comments, References to Analyses, Etc.
<p>c) Trace student sample to class attendance records for the October 1, 2019 snapshot date to confirm that students are enrolled and attending.</p>		
<p>d) <u>Any identified variances should be discussed with the RESC administrator, referenced in the report and corrected by the RESC, if necessary.</u></p>		



<b>FOLLOW-UP, REPORT PREPARATION AND SUBMISSION</b>
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	Procedure Performed By	Comments, References to Analyses, Etc.
<p><b>Perform the following:</b></p> <p>6. Present all AUP findings to the preparer and/or the RESC's administrator. All parties should understand the reasons for these findings and agree that corrections should be made. In the event that an agreement cannot be reached, the independent accountant should report the issue in the Independent Accountant's Report. The CSDE will resolve.</p>		
<p>7. For data corrections, direct the preparer (<b>or other appropriate RESC school personnel</b>) to enter the required revisions into the CSDE's database via the internet application and print a copy of the revised reports which reflect AUP adjustments.</p>		
<p>8. Prepare the "Independent Accountant's Report" to the CSDE (<b>See Page 10 for a pro forma report</b>). Appropriate modifications and/or notifications should be made if errors were noted or other unusual circumstances were encountered.</p>		
<p>9. <b>If there are no adjustments</b>, it is sufficient for the Independent Accountant's Report [<b>first paragraph</b>] to reference only the <u>print date and time</u> of the printouts that were reviewed. It is not necessary to attach printouts to the report, although copies of the applicable printouts must be retained with the AUP workpapers.</p> <p><b>If there are adjustments</b>, printouts which incorporate all AUP adjustments must be referenced by <u>print date and time</u> in the Independent Accountant's Report [<b>third paragraph</b>].</p>		
<p>10. Submit a signed copy of the Independent Accountant's Report to:</p> <p><b>Roger Persson, Chief of Fiscal/Administrative Services</b>  <b>Bureau of Fiscal Services</b>  <b>Connecticut State Department of Education</b>  <b>450 Columbus Boulevard, Suite 404</b>  <b>Hartford, Connecticut 06103</b>  <b>Email Address: <a href="mailto:grants.sde@ct.gov">grants.sde@ct.gov</a></b>  <b>(See Note 3 on Page 12)</b></p>		

 **FOLLOW-UP, REPORT PREPARATION AND SUBMISSION (CONT'D)**

 <b>REPORT CHECKLIST</b>	Yes	If No, Please Explain
<b>11.</b> Have all errors been corrected by using the internet application revision process?		
<b>12.</b> Has a copy of each <b>final internet application</b> printout which was prepared previously in <b>Step 7</b> been referenced <b>(print date and time)</b> in the Independent Accountant's Report and retained with the AUP workpapers? It is not necessary to attach copies of <b>internet application</b> printouts to the audit report, although copies of the printouts must be retained with the AUP workpapers.		
<b>13.</b> Have all corrections which resulted from AUP findings been reviewed with the magnet school's administrator?		

<b>PRO FORMA ACCOUNTANT'S REPORT</b>
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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED UPON PROCEDURES (AUP)**

Date:

Administrator  
Regional Educational Service Center  
Town of XX, CT 06000

We have performed the procedures included in the Connecticut State Department of Education's (CSDE's) AUP Package, which were agreed to by the CSDE and the XX Regional Educational Service Center (RESC), solely to assist the CSDE in evaluating certain school year grant data as printed on CSDE's internet application in connection with education reimbursement claims submitted by the RESC for the year ended June 30, 2019 and October 2019 PSIS submission. The school year grant data is reported on the following CSDE forms and data systems:

- ✦ **10/2019 PSIS (Magnet School Racial Survey by Town of Residence Report(s))**  
**(LIST EACH SCHOOL and specify print date and time of the report for each school)**

RESC's management is responsible for its compliance with the CSDE requirements. The sufficiency of the procedures is solely the responsibility of the CSDE. Consequently, we make no representation regarding the sufficiency of the procedures described in the CSDE's AUP Package either for the purpose for which this report has been requested or for any other purpose.

(Option 1) As a result of performing the procedures included in the CSDE's AUP Package, no exceptions were noted for the October 2019 PSIS report(s).

(Option 2) As a result of performing the procedures included in the CSDE's AUP Package, certain matters came to our attention that caused us to believe that the accompanying adjustments contained in Schedule 1 should be recorded to the school year grant data reported on the October 2019 PSIS Report(s) **(See Note 1)**. The adjustments are incorporated in the following internet application printouts: **(Specify print date and time of day of the PSIS printout(s) (See Note 2) as appropriate)**. [We were unable to (describe scope limitation, if applicable.)]

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on compliance with the specified requirements. Accordingly, we do not express such an opinion. Had we been able to (refer to scope limitation) or had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the CSDE and the RESC and is not intended to be and should not be used by anyone other than these specified parties.

 **EXAMPLE - SCHEDULE 1 (SCHEDULE OF AUP FINDINGS)**

Reference the revised PSIS report(s), which included the October 2019 PSIS adjustment(s) in paragraph 3 of the Independent Accountant’s Report AND complete Schedule 1 (Schedule of AUP Findings). The report and schedule of findings will be submitted to CSDE’s BFS.

(Name of RESC)

The following findings pertain to our performance of procedures specified in the CSDE's AUP Package for PSIS Data Elements.

**October 2019 PSIS Data**

**Finding #1:** The resident town was misreported for 3 students.

**Recommended Revisions:**

<u>SASID</u>	<u>Resident Town Per PSIS Data System</u>	<u>Proposed Adjustment</u>	<u>Adjusted PSIS Data System</u>
XXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXX
XXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXX
XXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXX

<b>NOTES</b>
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<b>NOTE (1)</b>	<b><u>October 2019 PSIS data revision(s) must be listed separately in the Schedule of Findings.</u></b>
<b>NOTE (2)</b>	<b>Only the forms being revised should be referenced in this sentence.</b>
<b>NOTE (3)</b>	<b>If the Independent Accountant intends to submit an electronic version of the Independent Accountant's Report, please email the report by Tuesday, December 31, 2019 to the BFS at <a href="mailto:grants.sde@ct.gov">grants.sde@ct.gov</a>. The entity should be indicated in the subject. When an email is received, the account will send an automated response, which will serve as your confirmation of receipt.</b>