



Legislative Division of Post Audit

May 10, 1984

MILLS BUILDING
TOPEKA, KANSAS 66612

TO: Members, Legislative Post Audit Committee

Senator Paul Hess, Chairman
Senator Neil H. Arasmith
Senator Ross O. Doyen
Senator Tom Rehorn
Senator Joe Warren

Representative Robert H. Miller, Vice-Chairman
Representative William W. Bunten
Representative Joseph J. Hoagland
Representative Ruth Luzzati
Representative Bill Wisdom

In February 1984, the Legislative Division of Post Audit completed an audit of the enrollment records in the Shawnee Mission and Kansas City school districts. The audit concluded that Kansas City's enrollment and attendance records did not support its official enrollment count. Inaccurate or erased records and failure to keep back-up attendance documentation made the enrollment counts in several Kansas City schools nearly impossible to verify. These counts are used as a major component of the formula to distribute State equalization aid.

As a result of the audit, the Legislative Post Audit Committee directed the Division to conduct a limited review of the administrative attendance and enrollment records and the support documentation for those records in Kansas' two other large school districts--Topeka and Wichita. The Committee also endorsed the Department of Education's plan to conduct a second audit of the Kansas City school district's enrollment count, using teacher rosters where necessary to verify students' attendance. The Department released its audit on April 24. The results of both efforts are summarized below.

Topeka and Wichita's Enrollment and Attendance Records Provided Ample Documentation to Support Their Enrollment Counts

In each district, the auditors visited at least two high schools, two junior high schools, and one elementary school. They focused most of their review on records in the secondary schools because high absenteeism and drop-out rates are more likely.

Based on their review, the auditors concluded that both the Topeka and Wichita school districts maintain attendance and enrollment records that allow their enrollment counts to be readily audited and verified. At the secondary level, both districts use essentially the same computerized attendance system. Under this system, absences are recorded for each student, by class period. Absenteeism records are available on a day-to-day basis and a student-by-student basis. Such recordkeeping allows Department of Education auditors to determine whether students included in a school's count meet attendance requirements. Schools in both districts also provide lists of students counted as part of their official September 15 enrollment counts, something that was not always available in Kansas City.

Members, Legislative Post Audit Committee
May 10, 1984
Page 2

**More Than 160 Additional Students Were Disallowed in Kansas City
As a Result of the Department of Education's Second Audit**

During their initial verification of Kansas City's September 15 enrollment count last fall, the Department's auditors had disallowed 37.7 full-time equivalent students. The second audit, completed this April, disclosed that 161.6 additional students could not be counted for State aid purposes. These students were disallowed primarily because they were not enrolled on September 15 or did not meet attendance requirements. Because of this second audit, the district's State aid will be reduced by \$117,835.

The Department's report also contains a draft list of specific records that all unified school districts will be required to maintain to support their enrollment claims. The Department has distributed its recommendations to school administrators for their review, and will distribute a final list once that review is completed. Legislative Post Audit reviewed the proposed record-keeping requirements and concluded that they should resolve the types of problems noted in the Kansas City district. The required records will also help ensure that the Department's auditors can readily audit and verify districts' enrollment claims in the future.

We do not plan to issue a formal report on this follow-up matter. This letter summarizing our findings and conclusions is also being sent to officials in the two school districts we visited.

Should you have any questions on either review, please contact Barb Hinton, the senior auditor in charge of this project, at the Division's offices.

Sincerely,

Meredith Williams
Legislative Post Auditor

MW:caa

cc: Dr. James M. Gray, Superintendent
Topeka School District (U.S.D. #501)
Dr. Alvin E. Morris, Superintendent
Wichita School District (U.S.D. #259)
Dale M. Dennis, Assistant Commissioner
Department of Education
Ed Ahrens, Legislative Research Department
Norman J. Furse, Revisor of Statutes' Office
James A. Wilson, III, Revisor of Statutes' Office