

1. **On Roll - Full/Shared Including Home Instruction** -- At a minimum, at least one register from each enrollment category must be tested to verify that the number of students enrolled on October 15, 2008 agrees with the associated number reflected on the district's workpapers and on the ASSA. All Home Instruction students must be entered by name in the school register with attendance code "7". These students are included in the on-roll count rather than as a separate category on the ASSA. On Roll counts must also include 3 year old and 4 year old preschool students (not preschool disabled) from district school registers in the appropriate ASSA lines. If, after reviewing one register per category, the total sample size is less than that reflected on the table for the total population, additional registers must be tested until the appropriate sample size is achieved.

Special Education Tiers No Longer Applicable

Educationally disabled students are no longer reported by tier as of October 15, 2008. They are reported by grade – elementary, middle school, or high school. The IEP should be reviewed to determine that the student has been classified as special education, but auditors no longer need to review for classification in tiers. Auditors are to ensure that special education students are not counted twice as both graded and special education students.

Auditor's Note – In respect of the confidentiality provision involving a student's IEP, we recommend that the auditor not make photocopies of IEP's chosen as part of the test sample. The auditor may suggest that a representative of the district be present to ensure compliance with the aforementioned provision. Additionally, the district may require the auditor to sign the pupil access record to document the disclosure of this information.

Educationally disabled students who are graded (Resource Center) are reported based on the following grade level table:

<u>Grade Level (as of 10/15/08)</u>	<u>School</u>
preK-5	Elementary School
6-8	Middle School
9-12	High School

Educationally disabled students who are un-graded (Self Contained) are reported based on the following age based table:

<u>Age (on or before 6/30/09)</u>	<u>School</u>
11 and under	Elementary School
12-14	Middle School
15-21	High School

Private Schools -- Obtain the workpapers prepared by the district and verify that for each student listed there is a tuition contract with an approved Private School for the Disabled on file, which was in effect on October 15, 2008. Based on the total contracts the auditor should use the table to determine an appropriate sample size. The sample should be tested against private school tuition bills for October in order to determine that these pupils were in fact enrolled and that tuition was paid. The students will be identified by their initials and each student's number of enrolled days will be listed for the month. The per diem rate must be the same as the rate identified in the private school contract. This count may also include preschool disabled students placed in early childhood programs