



# **College Station Independent School District**

## *Annual Dropout Records Report*

**PEIMS Fall Resubmission, January 2003**

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Submitted to: Texas Education Agency

**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT**

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**EXECUTIVE SUMMARY  
ANNUAL DROPOUT RECORDS REPORT**

We performed certain procedures, which were agreed to by College Station Independent School District (the “District”) and the Texas Education Agency (“TEA”), solely to assist the District in evaluating its internal controls and compliance with reporting of student records for the 2001–2002 school year as reported in the fall resubmission report submitted in January 2003 as required by Texas Education Code §§42.006 and 39.055. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The following is a summary of our findings.

**Internal Controls**

We provided Central Administration and the individual campuses identified in the random sample the Internal Control Questionnaire (ICQ) form from Module 11 of The Texas Education Agency’s Financial Accountability System Resource Guide (“Resource Guide”). We obtained the completed ICQ form and read the responses provided. Based on the responses to the ICQs and the assessment form provided in Module 11, the risk category of Central Administration was identified as Low Risk.

In addition, based on the responses to the ICQs and interviews with school personnel we reported no findings.

**Examination of Student Files**

**Student Leaver Population**

For the student leaver population, we reported documentation and coding exceptions. We tested 160 student files from a population of 881 and found 21 exceptions. Given these results, we are 95% confident that the population exception rate is 13.12% (+/-) 4.73%.

For the student leaver population, we reported coding exceptions. We tested 160 student files from a population of 881 and found 3 exceptions. Given these results, we are 95% confident that the population exception rate is 1.88% (+/-) 2.10%.

**Underreported Student Population**

Given that the underreported student population consists of students whose status has not been determined, we would have tested for coding exceptions. However, the District had no underreported students.

**INDEPENDENT AUDITOR'S  
AGREED-UPON PROCEDURES REPORT**

Board of Trustees  
College Station Independent School District  
1812 Welsh Street  
College Station, Texas 77840

Dear Board of Trustees:

We have performed certain procedures, which were agreed to by College Station Independent School District (the "District") and the Texas Education Agency ("TEA"), solely to assist the District in evaluating its internal controls and compliance with reporting of student records for the 2001–2002 school year as reported in the fall resubmission report submitted in January 2003 as required by Texas Education Code §§42.006 and 39.055. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The requested procedures performed and our findings thereon are described in Exhibit 1.

Our procedures do not constitute an audit in accordance with auditing standards generally accepted in the United States of America. Therefore, we do not express any opinion on the financial statements of the District as of any date or for any period. In addition, the procedures we performed at your request may not comprehend all matters that may be pertinent for your purposes. Accordingly, we make no representation as to the sufficiency of the requested procedures for your purposes. Had we performed additional procedures or had we conducted an audit of the financial statements of the District in accordance with auditing standards generally accepted in the United States of America, other matters might have come to our attention that would have been reported to you.

The accompanying report is intended for the information of the District and the Texas Education Agency ("TEA") in connection with an evaluation of the District's compliance with the regulation described above and is not to be otherwise used or referred to, in whole or in part, or quoted by excerpt or reference in any matter without prior written permission.

April 4, 2003

**INDEPENDENT AUDITOR'S STATEMENT FOR REPORTING**

April 4, 2003

Board of Trustees  
College Station Independent School District

**Procedures for Central Administration – Internal Controls**

**Internal Control Questionnaire (ICQ):**

1. We provided Central Administration of the District the Internal Control Questionnaire (ICQ) form from Module 11 of The Texas Education Agency's Financial Accountability System Resource Guide ("Resource Guide").
2. We obtained the completed ICQ form and read the responses provided.
3. Based on the responses to the ICQ and the assessment form provided in Module 11, the risk category of Central Administration was identified as Low.

**Internal Audit:**

4. We inquired whether the District maintained an internal audit department. Management of the District indicated there was no internal audit department. However, a formal audit of the student files is performed, specifically to identify leaver code accuracy.
5. Procedure: Obtain audit of leaver data conducted by internal auditor for school year subject to dropout examination.
6. Procedure: Read for documentation of findings, recommendations and corrective actions.
7. Procedure: Confirm corrective actions have been taken.

**Central Administration:**

8. We requested the District's written documentation of procedures for maintenance of student records. We were provided formal procedures and documentation that had been compiled to serve as a reference for the Public Education Information Management System (PEIMS) Coordinator's use.

9. We read the documentation discussed in step 8 above, noting that the following was included:
  - (a) Procedures for student leavers and student file maintenance, such as data collection, recording and reporting;
  - (b) Procedures for identifying and resolving unknown status of underreported students;
  - (c) Procedures for identifying and resolving Personal Identification Database (PID) errors;
  - (d) Procedures for editing, testing, and analysis performed by the superintendent, director or authorized person(s) used to validate the accuracy of the dropout data;
  - (e) Procedures for verifying the accuracy of dropout data submitted to the Education Service Center (ESC);
  - (f) Procedures for PEIMS Coordinator roles and responsibilities for ensuring accurate reporting of student information; and
  - (g) Procedures for computer system safeguards.

**Interview with Personnel:**

10. We discussed with District personnel the process for applying and adhering to procedures listed in step 9 above.

We interviewed Jackie Schreiber, PEIMS Coordinator, for the District. The District has formal procedures documented for addressing PEIMS issues.

Ms. Schreiber verbally described the system the District uses in gathering information for the PEIMS system. She stated that the District uses a software program called “Pentamation”, which is designed to interface with the PEIMS system to enter all data. This software was purchased from an external vendor and is serviced by “Pentamation” and Hewlett Packard. It is designed and regularly updated to handle all PEIMS issues. PEIMS data is accessed by TEA and the District via EDIT +, which is an online system that reports and summarizes the PEIMS data into useful reports. The “Pentamation” software is used to interface and enter all PEIMS and other student information. When the PEIMS data is submitted to TEA, it is processed by EDIT +. This processing produces the reports that are used by the District. This information is accessed online and is typically in Portable Document Format (PDF format).

11. The information obtained from the interview of the Central Administration PEIMS Coordinator is consistent with the information provided in the internal control questionnaire.

**PEIMS Coordinator:**

12. We obtained and read the PEIMS Coordinator's:
  - (a) Current job description;
  - (b) List of job training received; and
  - (c) List of continuing education courses completed. The job description provided was a formal document. The training and continuing education documentation was also formalized. All copies were of training and continuing education issued certificates.

**Reports:**

13. We obtained a copy of the notification from Region 6 ESC indicating that file F3021901 (represented by the District's PEIMS Coordinator as being the PEIMS fall resubmission report) had completed the edit/validation process. The confirmation from the ESC Region 6 indicated that no fatal errors were noted in the final resubmission of January 22, 2003. The PEIMS deadline for the fall resubmission is January 23, 2003. The date of the PEIMS fall resubmission report by the District was January 22, 2003, according to the notification from Region 6 ESC.
14. We obtained a listing of presumed underreported students.
15. The presumed underreported students listing contained 0 students.
16. We inquired of the PEIMS Coordinator, Ms. Schreiber, regarding the process for clearing fatal errors. We were informed by Ms. Schreiber that she corrects any mistakes for which she can identify the appropriate correction. She then "runs" a new error report by campus. These error reports are sent to the individual campuses with instructions prepared by Ms. Schreiber. The campus personnel research the errors and either enters the corrections at the campus or sends the correcting information back to Ms. Schreiber for entering. When all corrections are made, a final report is "run" which indicates that no fatal errors remain.
17. We inquired regarding Central Administration's process for deactivating student records for students who did not re-enroll from the prior school year. The PEIMS Coordinator verbally explained the process.
18. We inquired of the principal, PEIMS Coordinator, and/or data clerk at each campus subject to these procedures whether the process for deactivating students who did not re-enroll from the prior school year was completed no later than September 9 of each fiscal year. We were informed that the process was completed prior to September 9.

**Data Safeguards:**

- 19. We inquired of personnel whose roles and responsibilities include computer safeguards that the following exist:
  - (a) Computer system safeguards to preserve the integrity of student information in the Central Administration’s database from deletion of entries or transactions in student records, sabotage or disaster (e.g., fire, computer hacking or natural disaster);
  - (b) Backup files that are maintained in a secure environment;
  - (c) The ability to reproduce unaltered student information if the school changes software vendors or if the software versions change;
  - (d) Controls to prevent unauthorized individual(s) from tampering with student information; and
  - (e) Student information retained for a period of at least 5 years.

We were informed that passwords were utilized to protect on-line student data and prevent unauthorized tampering. Electronic files are maintained at Region 6 ESC. We inquired of Region 6 ESC regarding the availability of PEIMS data from prior years. We were informed that data as old as seven years could be retrieved upon request of the District. We inquired of Region 6 ESC regarding the backup procedures and were informed that they have all items on disk, and no daily backups are performed.

**Procedures for Campus – Internal Controls**

- 20. We provided each campus, identified in the random sample, a Campus Internal Control Questionnaire (“ICQ”) form from Module 11 of the Resource Guide.
- 21. We obtained the completed ICQ form and read the responses provided.
- 22. Based on the responses to the ICQ forms and the assessment forms provided in Module 11, the *risk categories of the campuses* were identified as follows:

TABLE A			
County - District - Campus Number	Campus Name	Activity (e.g., High School, AEP, JJAEP, etc.)	Risk Category
021-901-001	A & M Consolidated High School	High School	Low
021-901-002	Timber Academy	AEP	Low
021-901-041	College Station Middle School	Middle School	Low
021-901-042	A & M Consolidated Middle School	Middle School	Low



**Campus:**

- 23. At each campus identified in the random sample, we requested the written procedures manual for maintenance of student records.
- 24. Where available, we reviewed the documentation for:
  - (a) Procedures for student leavers and student file maintenance, such as data collection, recording and reporting;
  - (b) Procedures for identifying and resolving unknown status of underreported students;
  - (c) Procedures for identifying and resolving PID errors;
  - (d) Procedures for editing, testing, and analysis performed by the principal, or authorized person(s) used to validate the accuracy of the dropout data;
  - (e) Procedures for verifying the accuracy of dropout data submitted to Central Administration of the District;
  - (f) Procedures for PEIMS Coordinator roles and responsibilities for ensuring accurate reporting of student information;
  - (g) Procedures to correct errors or omissions that are identified in the leaver records at the Central Administration level;
  - (h) Procedures for deactivating student records of those students who did not re-enroll from prior school year; and
  - (i) Procedures for computer system safeguards. Results are summarized in the table below:

<b>County - District - Campus Number</b>	<b>Campus Name</b>	<b>Documentation Available? [Yes/No]</b>	<b>Which items (a) through (I) above were NOT included?</b>
021-901-001	A & M Consolidated High School	Yes	All included
021-901-002	Timber Academy	Yes	All included
021-901-041	College Station Middle School	Yes	All included
021-901-042	A & M Consolidated Middle School	Yes	All included

**Interview with Campus Personnel:**

- 25. We inquired of campus personnel regarding their process for applying and adhering to procedures noted above. We were informed that campus personnel relied primarily on their own experience and guidance from Central Administration when performing the procedures necessary for maintenance of student records.

**PEIMS Coordinator:**

- 26. We obtained and read the campus PEIMS Coordinator's:
  - (a) Current formal job description (or personnel file, Human Resources description);
  - (b) List of job training received; and
  - (c) List of continuing education courses completed.

At each campus, the training and continuing education documentation was certified by EDMIS and by Region VI Education Service Center.

**Reports:**

- 27. We were able to obtain evidence of each principal's authorization of the accuracy of the final fall submission report.
- 28. The number of underreported students by campus is summarized below:

TABLE C		
County - District - Campus Number	Name of Last Campus Attended	Number of Underreported Students
021-901-001	A & M Consolidated High School	0
021-901-002	Timber Academy	0
021-901-041	College Station Middle School	0
021-901-042	A & M Consolidated Middle School	0

- 29. We inquired regarding the process performed by each campus for correcting the data errors for leaver records. We were informed by campus personnel that error reports were received from Central Administration, along with instructions for correcting the errors. Campus personnel researched the errors. The corrections were sometimes entered by campus personnel and sometimes sent to Central Administration for data entry.

**Data Safeguards:**

- 30. We inquired of campus personnel whose roles and responsibilities include computer safeguards that the following exist.
  - (a) Computer system safeguards to preserve the integrity of student information in the Central Administration's database from deletion of entries or transactions in student records, sabotage or disaster (e.g., fire, computer hacking or natural disaster);
  - (b) Backup files that are maintained in a secure environment;

- (c) The ability to reproduce unaltered student information if the school changes software vendors or if the software versions change;
- (d) Controls to prevent unauthorized individual(s) from tampering with student information; and
- (e) Student information retained for a period of at least five years.

We were informed that passwords were utilized to protect the system. Student files are stored in locked fireproof vaults or cabinets. Student files are sent to storage after a period of three years. All electronic data is gathered and used through the College Station ISD Computer Services Center's "Pentamation" application.

### **Procedures for Testing of Student Files**

#### **Students Identified With Leaver Codes:**

- 31. The total population of reported student leavers was 881. We made a selection of students from the reported leaver population and obtained each student's cumulative file. The random sample selection was made using the procedures for sampling as specified in Section 11.6.5 from Module 11 of the Resource Guide.
- 32. We read, for documentation, that each student selected was a leaver.
- 33. We compared documentation of each student file selected to the leaver code in the fall resubmission report.
- 34. We compared the leaver documentation in the student file to documentation in the requirements in PEIMS Table C162 and Appendix applicable for the year of audit. Results are summarized in the table below.
- 35. The number of cumulative files selected, number of exceptions and the percentage calculations are summarized in the following tables. The percentage calculations were obtained using the specified procedures in, Module 11 of the Resource Guide.

TABLE D STUDENT LEAVER POPULATION EXCEPTIONS BY DOCUMENTATION AND CODING REQUIREMENTS						
	(a)	(b)	(c)	(d)	(e)	(f)
	Total Leaver Population Size	Number of Files Selected	Number of Files with NO Exceptions	Number of Files with Documents in File DO NOT Support Reported PEIMS Leaver Code (Miscoded)	Number of Files with Documentation that DOES NOT Support PEIMS Table C162 Code Documentation Requirements	Number of Files with Documentation that DOES NOT Support the Reported PEIMS Leaver Code AND Table C162 Code Documentation Requirements
Totals	881	160	139	3	18	0

Add columns (d) + (e) + (f) above = 3 + 18 + 0 = 21 Total number of exceptions

Percentage Calculations by **Documentation and Coding Exceptions** found in the student leaver population sample are as follows:

Number of Exceptions	Confidence Level	Sample Exception Rate	ME	LCL	UCL	Range	UEL
21	95.00%	13.12%	4.73%	8.39%	17.86%	9.47%	18.42%

Add columns (d) + (f) above = 3 + 0 = 3 Total number of exceptions

Percentage Calculations by **Coding Exceptions** found in the student leaver population sample are as follows:

Number of Exceptions	Confidence Level	Sample Exception Rate	ME	LCL	UCL	Range	UEL
3	95.00%	1.88%	2.10%	-0.23%	3.98%	4.20%	4.78%

These results **DO NOT** contain state-level information (reconciliation) and are **NOT** intended to be used for correcting or replacing the state assessed rating.

### Underreported Student Population

There were no underreported students listed on the PEIMS data for College Station Independent School District.

**INDEPENDENT AUDITORS’  
ANNUAL DROPOUT RECORDS REPORT  
FINDINGS AND RECOMMENDATIONS**

***Internal Controls***

There were no internal control findings noted during the current year audit.

***Reported Student Leavers***

Finding: Of 160 student files tested from the *reported* leaver code population, 18 files were identified in which the documentation did not meet the requirements of TEA. Specifically, 9 student files did not contain an enrollment form, 2 student files did not contain a withdrawal form and 7 student files did not contain a request for records.

Recommendation: Conduct additional training on the documentation that must be included in every student’s file.

Finding: Of 160 student files tested from the *reported* leaver code population, 3 files were identified in which the documentation in the student file did not support the leaver code in the PEIMS system. Specifically, the documentation that existed in the student file indicated that the student was a leaver, but identified a different reason than the leaver code in the system.

Recommendation: Review procedures to ensure that appropriate documentation to support student leavers is maintained in student files. Additionally, when additional information regarding the reason for leaving is filed in a student’s file, procedures should be in place to update the leaver code in the system.

***Underreported Students***

There were no underreported students listed on the PEIMS data for College Station Independent School District.

**INDEPENDENT AUDITOR'S STATEMENT FOR REPORTING  
COLLEGE STATION INDEPENDENT SCHOOL DISTRICT**

**CURRENT YEAR'S CORRECTIVE ACTION PLAN**

**FOR FISCAL YEAR 2002**

The District will place current enrollment forms and current withdrawal forms in each student's cumulative file. The Computer Services Department will conduct additional site visits each semester and request supporting documentation from each campus PEIMS Coordinator assuring that all files contain these forms.

The District will make sure that all record requests from other schools are filed in the student's cumulative file. Telephone requests will be documented in writing.

Additional Campus PEIMS personnel training will be conducted each year to review leaver codes and the documentation required by TEA. The Computer Services Department will select a greater number of files during the site visits to ensure proper leaver codes are assigned.

**INDEPENDENT AUDITOR'S STATEMENT FOR REPORTING  
COLLEGE STATION INDEPENDENT SCHOOL DISTRICT**

**STATUS OF PRIOR YEAR FINDINGS**

**FOR FISCAL YEAR 2002**

No prior year findings were noted due to this being the first year of implementation for Leaver Code Audits

## APPENDIX B

### AGREED-UPON PROCEDURES

#### *Central Administration – Internal Controls*

##### **For Internal Control Questionnaire (ICQ):**

1. Provide Central Administration an ICQ form and request for the completion and return of the ICQ and requested documentation (*see ICQs, Form 1, in Module 11*).
2. Obtain and read for responses provided on the completed ICQ form.
3. Perform Central Administration risk assessment and complete risk assessment form. Indicate on form risk category of [*high, medium or low*]. [*See Central Administration risk assessment, Form 4, Part 1, in Module 11*].

##### **For Internal Audit:**

4. Identify whether school has an internal audit department and if they have conducted their own audit of dropout data.
5. Obtain audit of leaver data conducted by internal auditor for school year subject to dropout examination.
6. Read for documentation of findings, recommendations and corrective actions.
7. Confirm corrective actions have been taken.

##### **For Central Administration:**

8. Obtain written documentation of procedures for maintenance of student records.
9. Read for documentation:
  - (a) Procedures for student leavers and student file maintenance, such as data collection, recording and reporting;
  - (b) Procedures for identifying and resolving unknown status of presumed underreported students;
  - (c) Procedures for identifying and resolving Personal Identification Database (PID) errors;
  - (d) Procedures for editing, testing, and analysis performed by the superintendent, director or authorized person(s) used to validate the accuracy of the dropout data;



- (e) Procedures for verifying the accuracy of dropout data submitted to the Education Service Center (ESC);
- (f) Procedures for PEIMS Coordinator roles and responsibilities for ensuring accurate reporting of student information; and
- (g) Procedures for computer system safeguards.

**For Interview with Personnel:**

- 10. Discuss with personnel their process for applying and adhering to the procedures noted above.
- 11. Compare the information obtained during the interview with information provided on the ICQ.

**For PEIMS Coordinator:**

- 12. Obtain copy and read PEIMS Coordinator's:
  - (a) Current job description, which includes responsibility for PEIMS (from personnel file, Human Resources description);
  - (b) Job training received; and
  - (c) Continuing education courses completed (may be evidenced by certificate of completion or an attendance list from the sponsoring organization, accompanied by an agenda or curriculum).

**Reports:**

- 13. Obtain confirmation that the PEIMS fall final submission was submitted on a timely basis and was properly authorized by Central Administration Office personnel (e.g., facsimile, electronic transmittal report, etc.). If report is filed past the due date, inquire of management as to the reason for late submission.
- 14. Obtain listing of *presumed* underreported students.
- 15. Identify the number of *presumed* underreported students and inquire of management as to the reasons why they were not assigned a leaver code.
- 16. Inquire of the PEIMS Coordinator regarding the process used to clear fatal errors during the resubmission process.
- 17. Obtain copy of Central Administration's analysis for *deactivating* student records for students who did not re-enroll from prior school year.
- 18. Inquire of the data clerks and verify through inquiry of the principal that the process for deactivating students who did not re-enroll from the prior school year was completed no later than September 30<sup>th</sup> of each year.

**Data Safeguards:**

19. Inquire of personnel, whose roles and responsibilities are with computer safeguards, and identify that the following exist:
  - (a) Computer system safeguards to preserve the integrity of student information in the Central Administration’s database from deletion of entries or transactions in student records, sabotage or disaster (e.g., fire, computer hacking or natural disaster);
  - (b) Backup files and that backup files are maintained in a secure environment;
  - (c) The ability to reproduce unaltered student information if the school changes software vendors or if the software versions change, or retain paper files of that relevant data;
  - (d) Controls to prevent unauthorized individual(s) from tampering with student information; and
  - (e) Student information is retained for a period of at least 5 years.

***Agreed Upon Procedures – Campus – Internal Controls***

**For Internal Control Questionnaire (ICQ):** [For campuses identified in the Random Sample]

20. Provide campuses identified in the random sample selected an ICQ form and request for the completion and return of the ICQ and requested documentation (see ICQs, Form 2, in Module 11).
21. Obtain and read for responses provided on the completed ICQ form.
22. Perform campus risk assessment and complete risk assessment form(s) for the campuses identified in the random sample selected [provide responses in table below, add rows as needed]. Indicate on form risk category as high, medium or low.

TABLE A			
County - District - Campus Number	Campus Name	Activity (e.g., High School, AEP, JJAEP, etc.)	Risk Category

**For Campus:**

23. Obtain campus’s internal written documentation of procedures for maintenance of student records.
24. Read for documentation [provide responses in table below, add rows as needed]:
  - (a) Procedures for student leavers and student file maintenance, such as data collection, recording and reporting;
  - (b) Procedures for identifying and resolving unknown status of underreported students;
  - (c) Procedures for identifying and resolving PID errors;
  - (d) Procedures for editing, testing, and analysis performed by the principal, or authorized person(s) used to validate the accuracy of the dropout data;
  - (e) Procedures for verifying the accuracy of dropout data submitted to Central Administration;
  - (f) Procedures for PEIMS Coordinator roles and responsibilities for ensuring accurate reporting of student information;
  - (g) Procedures to correct errors or omissions that are identified in the leaver records at the Central Administration-level;
  - (h) Procedures for deactivating student records for students who did not re-enroll from prior school year. [Confirmation of this process to be completed no later than September 30<sup>th</sup> of each fiscal year.]; and
  - (i) Procedures for computer system safeguards.

<b>TABLE B</b>			
<b>County - District - Campus Number</b>	<b>Campus Name</b>	<b>Documentation Available? [Yes/No]</b>	<b>Which items (a) through (I) above were NOT included?</b>

**For Interview With Personnel:**

25. Discuss with personnel their process for applying and adhering to procedures listed above.

**For PEIMS Coordinator:**

- 26. Obtain copy and read PEIMS Coordinator's:
  - (a) Current job description, which includes responsibility for PEIMS (from personnel file, Human Resources description);
  - (b) Job training received; and
  - (c) List of continuing education courses completed (can be evidenced by a certificate of completion or an attendance list from the sponsoring organization, accompanied by an agenda or curriculum).

**Reports:**

- 27. Obtain evidence that the principal (or his designee) confirmed and authorized its campus' information and that the information forwarded to Central Administration was accurate.
- 28. Identify the number of presumed underreported students and inquire of principal/director as to the reason(s) why they were not assigned a leaver code. [Provide responses in table below, add rows as needed.]

TABLE C		
County - District - Campus Number	Name of Last Campus Attended	Number of Underreported Students

- 29. Inquire regarding the process performed by the school to correct the data errors for leaver records.

**Data Safeguards:**

- 30. Inquire of personnel, whose roles and responsibilities are with computer safeguards, and identify that the following exist:
  - (a) Computer system safeguards to preserve the integrity of student information in the Central Administration's database from deletion of entries or transactions in student records, sabotage or disaster (e.g., fire, computer hacking or natural disaster);
  - (b) Backup files and that backup files are maintained in a secure environment;
  - (c) The ability to reproduce unaltered student information if the school changes software vendors or if the software versions change;

- (d) Controls to prevent unauthorized individual(s) from tampering with student information; and
- (e) Student information is maintained for a period of at least five years.

**Agreed-upon Procedures for Testing of Student Files**

**For Students Identified With Leaver Codes Population:**

- 31. Identify total Reported Student Leaver Population from grades 7–12. Make a selection of students from the population of reported student leavers using the specified procedures in section 11.6.5 of this module. Identify that selection was made in accordance with the procedures specified in this module. Obtain student file.
- 32. Read for documentation that student is a leaver.
- 33. Compare documentation in student file to leaver code in PEIMS.
- 34. Compare leaver documentation to the documentation requirements in PEIMS Table C162 and Appendix applicable for the year of audit.
- 35. Identify number of files containing exceptions compared with number of files sampled. Identify percentage calculations and indicate that percentage calculations were obtained using specified procedures in section 11.6.6.1 of this module. [Provide responses in tables below, add rows as needed]

<b>TABLE D</b>						
<b>STUDENT LEAVER POPULATION</b>						
<b>EXCEPTIONS BY DOCUMENTATION AND CODING REQUIREMENTS</b>						
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>
	Total Leaver Population Size	Number of Files Selected	Number of Files with NO Exceptions	Number of Files with Documents in File DO NOT Support Reported PEIMS Leaver Code (Miscoded)	Number of Files with Documentation that DOES NOT Support PEIMS Table C162 Code Documentation Requirements	Number of Files with Documentation that DOES NOT Support the Reported PEIMS Leaver Code AND Table C162 Code Documentation Requirements
Totals						

Add columns **(d) + (e) + (f)** above = \_\_\_\_\_ Total number of exceptions

Percentage Calculations by **Documentation and Coding Exceptions** found in the student leaver population sample are as follows:

Number of Exceptions	Confidence Level	Sample Exception Rate	ME	LCL	UCL	Range	UEL

Add columns (d) + (f) above = \_\_\_\_\_ Total number of exceptions

Percentage Calculations by **Coding Exceptions** found in the student leaver population sample are as follows:

Number of Exceptions	Confidence Level	Sample Exception Rate	ME	LCL	UCL	Range	UEL

These results **DO NOT** contain state-level information (reconciliation) and are **NOT** intended to be used for correcting or replacing the state assessed rating.

**For the *Presumed Underreported Student Population*:**

No underreported students were identified from the 2001 – 2002 school year PEIMS data.

**TEXAS EDUCATION AGENCY**

**INDEPENDENT AUDITORS'  
STATEMENT OF COMPLETION**

I, the undersigned, certify that I have completed training of the Financial Accountability System Resource Guide (FASRG), Module 11, *Dropout Audit Guidelines—and Auditing and Reporting System*, by the method(s) specified below as required by The Texas Education Agency, to conduct the *Independent Auditor's: Annual Dropout Records Report* of public schools in Texas.

The training was completed according to the method(s) specified below:

- A comprehensive review of module 11 and accompanying power point slides;
- An external training seminar/workshop; or
- Other training, describe (e.g., hired consultant, etc.) \_\_\_\_\_

I also certify that I am a Public Accountant or Certified Public Accountant as required by the Texas Education Code (TEC), §39.055.1-3.

I understand that this training earns \_\_\_\_\_ hours of Continuing Professional Education (CPE) hours.

The training was completed on the \_\_\_\_\_ day of \_\_\_\_\_, 2003.



\_\_\_\_\_  
Signature of Certified Public Accountant/Public Accountant

\_\_\_\_\_  
Date

Sponsor ID 1692

**CERTIFICATE OF BOARD**

College Station Independent School District

021-901

Name of School District

Co. – Dist. Number

We, the undersigned, certify that the attached “*Independent Auditors’ Annual Dropout Records Report*” of the above named [school district/charter school] were reviewed and (check one):

\_\_\_\_\_ approved \_\_\_\_\_ disapproved

for the year ended September 30, 2002, at a meeting of the board of trustees of such school district/charter school on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Signature of Board Secretary

\_\_\_\_\_  
Signature of Board President

If the board of trustees/directors disapproved of the auditor’s report, the reason(s) for disapproving it (is/are):

*[Attach list as necessary]*