

Steve Sisolak
Governor
Jhone M. Ebert
Superintendent
of Public Instruction



Southern Nevada Office
2080 E. Flamingo Rd., Suite 210
Las Vegas, NV 89119-0811
(702) 486-6458
Fax (702) 486-6450

STATE OF NEVADA
DEPARTMENT OF EDUCATION
700 E. Fifth Street | Carson City, Nevada 89701-5096
Phone: (775) 687-9200 | www.doe.nv.gov | Fax: (775) 687-9101

October 25, 2022

Ms. Miriam Benitez, Executive Director
Strong Start Academy
310 S 9th St
Las Vegas, NV 89101-4209
mbenitz@clvstrongstartes.org

Ms. Lorna James-Cervantes, Board President
Strong Start Academy
ljamescervantes@clvstrongstartes.org

RE: Pupil Enrollment and Attendance Audit
School Year 2022 – 2023 (Q1 – Q2); Audit No. 23-2673-106

Dear Ms. Benitez and Ms. James-Cervantes:

Enclosed is the report of our Pupil Enrollment and Attendance Audit of the Strong Start Academy for the 1st & 2nd quarters of the 2022 – 2023 school year. We do not require a response to this report from the school as there were no exceptions to the items we reviewed.

We appreciate the cooperation and courtesies extended to us during the course of the audit. If you have any questions, please contact me at 775-687-9231.

Sincerely,

A handwritten signature in blue ink that reads "Michael Shafer".

Michael Shafer
Chief Auditor

MS/sj

Enclosure: Pupil Enrollment and Attendance Audit

cc via email:

Rebecca Feiden, Executive Director, State Public Charter School Authority
Adam Drost, Program Analyst, LCB
Madison Ryan, Program Analyst, LCB
Lilliana Camacho-Polkow, Program Analyst, LCB
Michael Rankin, Executive Branch Budget Officer I, Budget Division, CFO

STRONG START ACADEMY

PUPIL ENROLLMENT AND ATTENDANCE AUDIT

SCHOOL YEAR 2022 – 2023 (Q1 – Q2)



Student Investment Division * Audit Office * Las Vegas, Nevada
Audit No: 23-2673-106

TABLE OF CONTENTS

INTRODUCTION..... 1
 Organization
 Program
 Objectives
 Background

PUPIL ENROLLMENT AND ATTENDANCE AUDIT..... 2
 Enrollment Verification
 Enrollment Verification Schedule
 Compliance

FINDINGS AND RECOMMENDATIONS..... 5
 Current School Year 2022 – 2023 (Q1 – Q2)
 Prior School Year 2021 – 2022 (Q1 – Q4)

RESPONSE FROM CHARTER SCHOOL 7

INTRODUCTION

Organization

Strong Start Academy

Las Vegas, Nevada

Grades: K – 2

Locations: 1

Sponsor: State Public Charter School Authority

Program

Pupil Centered Funding Plan (PCFP)

Objectives

The purpose of the examination was:

- To verify the pupil enrollment count submitted to the Department for PCFP funding by determining the integrity of the data included in the master registers, ethnic reports, and class record books.
- To monitor the School's compliance with applicable Nevada statutes and regulations.

Background

Replacing the 54-year old Nevada Plan, the PCFP prioritizes equity by funding students based on their unique needs and circumstances. The plan seeks to provide all students with a base level of resources, and to provide greater support to those who need it. In addition, for the first time ever, Nevada's education funding formula accounts for the adjusted costs of providing education in urban and rural and large and small district and school settings across Nevada.

The statutes (laws) addressing financial support of school systems, the system of public instruction, and pupil enrollment and accounting are contained in NRS 386, 387, and 388. The regulations included in the Nevada Administrative Code (NAC) 386, 387, and 388 are also pertinent.

Effective July 1, 1999, the Nevada Legislature enacted NRS 387.304, requiring NDE to conduct an annual audit of the count of pupils for apportionment purposes reported by each school district. In addition, NRS 387.1238 allows for the verification of "reports of enrollment and daily attendance submitted by any school district, charter school, or university school for profoundly gifted pupils for apportionment purposes."

PUPIL ENROLLMENT AND ATTENDANCE AUDIT

Enrollment Verification

Objective: *To verify the pupil enrollment count submitted to the Department for PCFP funding by determining the integrity of the data included in the master registers, ethnic reports, and class record books.*

Our audit procedures at the School may have included a physical count of all pupils in attendance. The following “Enrollment Verification Schedule” identifies the School, the average daily enrollment and total pupil days enrolled for the quarter (as submitted to NDE), the number of pupil session days adjusted, the total recalculated pupil days enrolled, and the adjusted average daily enrollment for the quarter, if applicable.

At the School, we reviewed the master register. We verified the number of pupils reported on the master register matched the ethnic report or attendance summary as of the day we were at the School. Our review of pupil withdrawal documentation included verifying the effective date of pupil withdrawals and applicable withdrawal codes. We matched dates and codes on the withdrawal documentation to the master register provided to us on the day of our visit for compliance to Nevada statutes.

If applicable, we reviewed the master register for age eligibility for pupils in Kindergarten and 12th grade.

If applicable, we reviewed the teacher contact logs for homebound pupils for minimum required contact hours for apportionment funding.

If applicable, we tested all state-funded Pre-kindergarten and Ungraded pupils for age requirements and, if applicable, to ensure IEP files were current.

If applicable, we tested a sample of 12th grade pupils who were taking fewer than six courses/semester to ensure that the pupils met the definition of being college and career ready.

Results:

Through our audit process, we could verify the average daily enrollment of the campus tested at the School was 76.21 for the 1st quarter.

- There were no exceptions to the enrollment for apportionment.

The audit may have produced enrollment disallowances/additions/grade changes for the 2nd quarter. However, since the School still had time before the end of the reporting period to correct their enrollment, those pupil days enrolled were not adjusted.

Enrollment Verification Schedule School Year 2022– 2023

<u>Charter School:</u> Strong Start Academy					
<u>Fieldwork:</u> October 11, 2022					
<u>Quarter Adjusted:</u> 1 st					
Schools Tested	Average Daily Enrollment for the Quarter, as submitted to NDE (1)	Total Pupil Days Enrolled for the Quarter, as submitted to NDE	Adjusted Pupil Days Enrolled	Total Recalculated Pupil Days Enrolled for the Quarter	Adjusted Average Daily Enrollment for the Quarter
Strong Start Academy	76.21	2,896	0	2,986	76.21
<u>NOTES:</u>					
<i>(1) Average daily enrollment (unweighted) is calculated by dividing the number of total pupil days enrolled by the number of days in session for the reporting period.</i>					

Compliance

Objective: *To monitor the School's compliance with applicable Nevada statutes and regulations.*

As part of obtaining reasonable assurance about compliance with Nevada statutes, NDE audit staff reviewed applicable documentation submitted by the School to ensure compliance with select statutes, rules, and regulations applicable to pupil enrollment and reporting.

Master Registers (NAC 387.171, 387.175, 387.200, 387.215)

We reviewed the current master register of enrollment and attendance to ensure all required elements are present and that it is complete and accurate. We verified the quarter ending and current master registers agreed to their corresponding ethnic reports to ensure the correct number of pupils is reported per grade level. We verified withdrawal paperwork for correct withdrawal dates, withdrawal codes, and ensured the documentation agreed to the master register.

The 2022 – 2023 school year is the first year of operation for Strong Start Academy; therefore, compliance to NAC 387.175.3 was not applicable.

Class Record Books (NAC 387.163, 387.165, 387.175, 387.185, NRS 392.130)

We reviewed 100% of the class record books to ensure all the required elements are contained and compliant. We verified the School's legend of symbols to record daily attendance, enrollment, transfer, and withdrawal has been approved by the Superintendent of Public Instruction. In addition, we ensured the School is using the approved legend of symbols for recording attendance. We sampled attendance records to verify the School is following their truancy policy for excessive absences.

School Schedules (NAC 387.080, 387.100, 387.120, 387.125, 387.131, 387.140, 387.153)

We verified the School submitted their 2022 – 2023 school calendar to NDE, met the standard number of school days, or submitted an application for an alternative schedule. We verified the School received approval from the Department for offering a program of instruction based on their submitted schedule. We ensured the School's in-use calendar matched the NDE-approved calendar. We verified the School's bell schedule to ensure compliance to the minimum daily minutes of instructional time per statute.

Results:

- There were no exceptions to the compliance items we reviewed.

FINDINGS AND RECOMMENDATIONS

Current School Year 2022 – 2023 (Q1 – Q2)

There were no pupil enrollment and attendance findings for Strong Start Academy in the 2022 – 2023 (Q1 – Q2) audit.

FINDINGS AND RECOMMENDATIONS

Prior School Year 2021 – 2022 (Q1 – Q4)

There were no prior findings and recommendations as 2022 – 2023 is the first school year of operations for Strong Start Academy.

RESPONSE FROM CHARTER SCHOOL

No response from the School was required as there were no exceptions to the items that were reviewed.