



Dave Yost • Auditor of State

ELECTRONIC CLASSROOM OF TOMORROW
FRANKLIN COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Electronic Classroom of Tomorrow
Franklin County
3700 S. High Street
Columbus, OH 43207

We performed the procedures enumerated below, with which the Board of Directors and the management of Electronic Classroom of Tomorrow (the School) agreed, solely to assist the Board in evaluating the admission, enrollment, and withdrawal of students and the calculation of full time equivalency (FTE), which is the basis of the School's state foundation funding for the school year July 1, 2013 through June 30, 2014. Management and the Board are responsible for the calculation of full time equivalency in accordance with the Ohio Revised Code and ODE guidelines. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we made no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

School Options Enrollment System (SOES)

The School Options Enrollment System (SOES) is an application the School uses to report FTE to the Ohio Department of Education (ODE) in order to determine the funding of the School.

We footed the FTE reported on the year-end student list from the SOES application. We inspected the *FY 2014 Resident District List Report for Community School/STEM School Payment for June 2014 at ODE's website (<http://education.ohio.gov/Topics/Finance-and-Funding/State-Funding-For-Schools/Community-School-Funding/Community-School-Payment-Reports>)*. We compared the FTE reported on the year-end student list from the SOES application to the FTE reported on the *FY 2014 Resident District List Report for Community School/STEM School Payment for June 2014* to ensure the amount of FTE reported for funding in June of 2014 is reasonable. We found no exceptions.

Withdrawn Students

1. **Ohio Rev. Code § 3314.08(H)(2)** provides that a student's enrollment shall be considered to cease on the date on which any of the following occur: (a) The community school receives documentation from a parent terminating enrollment of the student; (b) The community school is provided documentation of a student's enrollment in another public or private school; (c) The community school ceases to offer learning opportunities to the student.

Ohio Rev. Code § 3314.03(A)(6)(b) further provides a requirement that the governing authority adopt an attendance policy that includes a procedure for automatically withdrawing a student from the school if the student without a legitimate excuse fails to participate in one hundred five consecutive hours of the learning opportunities offered to the student.

Withdrawn Students (Continued)

Ohio Rev. Code § 3314.08 (L)(3) states a community school shall offer not less than 920 hours of learning opportunities during a school year.

The Ohio Department of Education (ODE) EMIS Manual, Section 2.1.1 Student Enrollment Overview provides guidance on preferred documentation to be obtained by the School and maintained in the student file for each withdrawal code reported in the SOES system.

We haphazardly selected 60 identification numbers for students that withdrew from the School between the dates of July 1, 2013 through June 2, 2014 from the SOES student list and completed the following:

- a. We confirmed the timeliness of student withdrawals by comparing the withdrawal date on the SOES list to the Student Electronic Profile (SEP) Student Education Summary, 2013-2014 by reviewing the time stamp date of the School's staff determining the withdrawal status. We found no exceptions
- b. If student is documented by the School as truant in SOES, using the SEP Student Engagement History, Prior School Year Engagement report, we determined the date the student should have withdrawn based on the 105 hour rule and compared that date to the withdrawal date the school reported in the SOES system. We found no exceptions.
- c. We compared the withdrawal codes reported in the SOES student list to the codes outlined in ODE EMIS Manual, Section 2.1.1 and ensured the School maintained the appropriate documentation to support the withdrawal code reported on the SOES student list. We also compared the dates reported on the source documentation in the student file to the withdrawal dates the School reported in SOES and on the SEP Student Educational Summary, 2013-2014 and inspected the source documentation for requisite signatures, where applicable. We identified two instances where the incorrect withdrawal code was input into SOES. In both instances, the school withdrew students for truancy when the student file contained documentation to support a transfer to another school.
- d. We obtained the Student Educational Summary, 2013-2014 for the students selected and verified the student was offered the appropriate amount of learning opportunities for the time the student was enrolled.
 - i. We verified the Student Educational Summary, 2013-2014 included a list of both electronic and non-electronic learning opportunities offered to students. We found no exceptions.
 - ii. We verified the total hours offered was certified electronically by the teacher(s) to be accurate. We found no exceptions.
 - iii. We compared the percentage of learning opportunities provided to the percentage of FTE the school reported for each SSID in SOES. We identified the learning opportunities provided to four students were 1% higher than the FTE the school reported in SOES. We believe these differences are due to rounding.

Student Admission and Re-enrollment

1. **Ohio Rev. Code § 3314.08(J)(1)** provides that a student is considered to be enrolled in any internet- or computer-based community school unless both of the following conditions are satisfied (a) The student possesses or has been provided with all required hardware and software material and all such materials are operational so that the student is capable of fully participating in the learning opportunities specified in the contract between the school and the school's sponsor and

Student Admission and Re-enrollment (Continued)

(b) The school is in compliance with **Ohio Rev. Code § 3313.03(A)** which outlines the requirements of the contract between the sponsor and the governing board of a community school.

Electronic Classroom of Tomorrow Board Policy 251—Attendance/Truancy/Withdrawal defines engagement in learning opportunities as educational opportunities that include but are not limited to direct instruction, opportunity to participate in class work/activities either electronically or through other means, readings, field trips, participation in curriculum related activities and events, tutoring, etc.

We haphazardly selected 60 student SSID numbers for students that were admitted or reenrolled into the School between the dates of July 1, 2013 through June 30, 2014 from the SOES student list submitted by the School to ODE and complete the following:

- a. For first time admissions, we determined the original source of enrollment is located in the student's file, including birth certificates, proof of residency, etc. We found no exceptions.
- b. We inspected original supporting documents maintained in the student file for completeness and proper authorization. We found no exceptions.
- c. For re-enrollees, we confirmed that a valid and signed re-enrollment agreement in addition to the documents noted in "a" above are located in the student's file. We found no exceptions.
- d. We confirmed the school delivered a computer to the student by examining supporting documentation signed by the parent indicating delivery and set up dates or a signed waiver if the student has a computer in the student file. We found no exceptions.
- e. We compared the student's first log in and learning engagement date reported on the SEP Student Engagement History, Prior School Year Engagements Report to the student's start date reported in SOES. We found no exceptions.
- f. We obtained the Student Educational Summary, 2013-2014 for the students selected and verified the student was offered the appropriate amount of learning opportunities for the time the student was enrolled.
 - i. We verified the Student Educational Summary, 2013-2014 included a list of both electronic and non-electronic learning opportunities offered to students. We found no exceptions
 - ii. We verified the total hours offered was certified electronically by the teacher(s) to be accurate. We found no exceptions.
 - iii. We compared the percentage of learning opportunities provided to the percentage of FTE the school reported for each SSID in SOES. We identified learning opportunities provided to four students were 1% lower than the amount of FTE reported in SOES. We also identified learning opportunities provided to eight students were 1% higher than the FTE the school reported in SOES. We believe these differences are due to rounding.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the School's admission, enrollment, and withdrawal processes and calculation of the full time equivalency which is the basis of the School's state foundation funding. Accordingly, we did not express an opinion. If we were to perform additional procedures, other matters might come to our attention that would be reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the School, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

January 22, 2015



Dave Yost • Auditor of State

ELECTRONIC CLASSROOM OF TOMORROW

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
MARCH 10, 2015