

## REVISED AOS Technical Update – January 6, 2012

### IDOE Statewide Voluntary Preschool Program

**Source: Iowa Department of Education (IDOE) January 6, 2012:**

FYI – The note below went out this morning to affected districts.

All,

Thank you in advance for your patience with this process. The email below attempted to describe a mechanism by which districts could request a certified count adjustment yet this year for some five-year-olds if they were being served “differently” than general four-year-olds in the SWVPP. The Department had an interest in ensuring that there was no gap in funding in situations where students were being served legally and appropriately.

Part of the below request included working with your local auditor to have third-party verification of the differences between SWVPP and prek programs. Based on conversations with the Office of the Auditor of State, local auditors and school districts, we are adjusting the process described below.

Districts can submit requests to adjust these counts by the deadline listed below without support from the local auditor. The submission should include an explanation of how these programs were different on October 3 and should include the completion of the attached spreadsheet. The explanation about how the five-year-olds are being served differently can be included to the right of a particular student or at the bottom of the list, if the information is applicable to all students.

If the Department adjusts the certified count based on the request submitted, the Department will forward that adjustment information to the district and the auditors so that this information can be potentially validated as a regular part of the audit adjustment process next fall.

We appreciate your patience as we attempt to meet the requirements in law while maximizing district opportunity. There are situations, like this one, where finding the correct balance is a challenge on a given day. Please let me know if there are additional questions or concerns.

**The deadline for this submission has been extended one day to 12:00 noon on Thursday, January 12, 2012.** Again, because of some SBRC timelines, this is a firm deadline. Please submit your request, including the spreadsheet, directly to Carla Schimelfenig at (515) 281-3111 or [Carla.schimelfenig@iowa.gov](mailto:Carla.schimelfenig@iowa.gov).

Jeff Berger, Ph.D.  
Deputy Director  
Iowa Department of Education  
Grimes Building  
400 E. 14th  
Des Moines, IA 50319  
Work: 515-281-3968  
Cell: 515-250-3728  
Fax: 515-242-5988  
[jeff.berger@iowa.gov](mailto:jeff.berger@iowa.gov)  
<http://www.educateiowa.gov>

## REVISED AOS Technical Update – January 6, 2012

### IDOE Statewide Voluntary Preschool Program

**From:** Berger, Jeff [ED]

**Sent:** Thursday, December 29, 2011 10:26 AM

**Subject:** 5-year-olds in Preschool or Prekindergarten and Certified Counts

**Importance:** High

All,

As a result of improved data collection processes, the Department found a number of districts attempting to claim five-year-olds in the Statewide Voluntary Preschool Program (SWVPP) for funding. This action is specifically barred by Iowa Code 256C.3(1). If you were simply including five-year-olds in the SWVPP, there is no way to include those five-year-olds in the certified count this year or to generate funds for these five-year-olds next year.

However, we are aware that some districts are making the case that the programming received by these five-year-olds was “different” than the programming received by the 4-year-olds in the SWVPP. In conversations with the Department of Management, Project Easier Team, and the School Finance Team, there are mechanisms by which a district can make a case for an adjustment to the certified count. The catch, however, is that the program provided to these five-year-olds must be “different” than the programming provided through the SWVPP. This “different” programming must also have been in place for these students on October 3, 2011, when the count occurred.

These programs for five-year-olds are commonly called prekindergarten (prek), alternative kindergarten, or transitional kindergarten. The following criteria identify possible differences between the SWVPP and any prek program:

- Prek must be at least half-time defined as a minimum of 13.5 instructional hours per week. SWVPP meets a minimum of 10 hours per week. If the SWVPP meets 13.5 hours per week or more, there must still be time or other differences between the SWVPP and prek.
- Curricular content and instruction between prek and SWVPP should be different. Standards and criteria should be different as well.
- Amounts of instructional time by content area should be different between prek and SWVPP.
- The instructor must be appropriately licensed and an employee of the school district.

If these differences are present, it is possible that these different groups of students could be served in the same physical space. Programming, however, would be differentiated.

If you believe you can make a case for your district providing different programming to five-year-olds versus 4-year-olds and as a result, want to request an adjustment to this year's certified count, there are two methods to consider.

## **REVISED AOS Technical Update – January 6, 2012**

### **IDOE Statewide Voluntary Preschool Program**

1. Work with your local auditor (independent third party) to verify differences between these programs. Have your auditor provide a confirmation that they believe these programs are different per the above criteria, then submit, by email, the auditor's confirmation along with a letter explaining the situation that includes a recommended change for each impacted student by 12:00 noon, Wednesday, January 11. The programs must have been discrete and different on the date of the count (October 3, 2011). If accepted, this adjustment will be made to the certified count this year and will generate additional funding for FY13. This is a firm deadline. No requests submitted after the time and date above will be accepted for adjustments to FY12 certified count.
2. Work with your auditors on a formal audit adjustment. This occurs when your auditors are performing the audit of FY12 next fall and leads to an adjustment that will generate funding in FY14. This is the normal, formal audit adjustment process many of you already know.

This opportunity to adjust the certified count is only available on this issue specifically. Because the statute is clear, the Department is attempting to find a win-win solution that complies with the law while attempting to meet district needs. If there are additional concerns or questions, please let me know. Thanks.

Jeff Berger, Ph.D.  
Deputy Director  
Iowa Department of Education  
Grimes Building  
400 E. 14th  
Des Moines, IA 50319  
Work: 515-281-3968  
Cell: 515-250-3728  
Fax: 515-242-5988  
[jeff.berger@iowa.gov](mailto:jeff.berger@iowa.gov)  
<http://www.educateiowa.gov>

## REVISED AOS Technical Update – January 6, 2012

### IDOE Statewide Voluntary Preschool Program

TO: CPAs Auditing School Districts  
FROM: David A. Vaudt, Auditor of State  
DATE: January 4, 2012

Yesterday, a school district audited by the Auditor of State (AOS) forwarded to AOS a December 29, 2011 email the district received from Dr. Jeff Berger of the Iowa Department of Education (IDOE), regarding “5-year-olds in Preschool or Prekindergarten and Certified Counts.” The email informs school districts that to include 5-year-olds in the certified count taken on October 3, 2011, the programming for 5-year-olds must be “different” than the programming provided through the Statewide Voluntary Preschool Program (SWVPP). The email provides four criteria to identify possible differences in programming.

The email states if school districts want to “make a case” to adjust their October 3, 2011 certified count for 5-year-olds (because the programming provided to 5-year-olds is different than the SWVPP programming provided to 4-year-olds), school districts “should work with your auditors.” The email requires school districts to supply a “confirmation” from the auditors that the auditors “believe these programs are different per the above criteria.” In order to impact the school districts funding for fiscal year 2013, the auditors’ confirmation must be provided by noon Wednesday, January 11, 2012.

I want to alert you to the following:

- (1) IDOE did not consult or share with AOS this “confirmation” request.
- (2) These procedures are above and beyond the scope of school district audits required by Chapter 11 of the Code of Iowa.
- (3) U.S. generally accepted auditing standards (GAAS) do not provide for a “confirmation” by auditors. This confirmation request most likely falls under agreed-upon procedures provided for under GAAS (AT, Section 201).
- (4) It may be difficult, if not impossible, to verify that the differences in programming were in place “on October 3, 2011, when the count occurred” as required by IDOE. Inquiry may be your primary, or only, agreed-upon procedure in this area.
- (5) IDOE’s firm deadline of January 11, 2012 is very problematic.

Dr. Jason Glass, IDOE Director; Dr. Jeff Berger, IDOE Deputy Director; and the IDOE Finance Team have been copied on this email.

David A. Vaudt  
Auditor of State