



MARYLAND OFFICE OF THE
INSPECTOR GENERAL FOR EDUCATION

Richard P. Henry
Inspector General

Douglas H. Roloff, III
Deputy Inspector General

June 27, 2022

MEMORANDUM

To: Dr. Monica Goldson
Chief Executive Officer
Prince George's County Public Schools
14201 School Lane
Upper Marlboro, Maryland 20772

RE: Investigative Audit of Prince George's County Public Schools' State Aid Enrollment Counts (21-0006-A)

The Maryland Office of the Inspector General for Education (OIGE) conducted an investigative audit of Prince George's County Public Schools' (PGCPS) state aid enrollment counts for the school years 2016-17 through 2020-21. The investigative audit results and recommendations are included in the attached final report.

OIGE provided a draft report to PGCPS on May 24, 2022 and received PGCPS' responses to the report's recommendations on June 15, 2022. The responses are included as Appendix A to this report and indicate concurrence with all three of four recommendations.

Please contact Mr. Dan Reagan, Supervisory Inspector General for Investigative Audits at (443) 721-4889 or by email at dan.reagan@maryland.gov if you have any additional questions or concerns.

Respectfully,

Richard P. Henry
Inspector General

Enclosures

cc: Mr. Mohammed Choudhury
State Superintendent of Schools, Maryland State Department of Education

Mr. Clarence C. Crawford
President, Maryland State Board of Education

Dr. Juanita Miller
Chair, Prince George's County Public Schools Board of Education



**Office of the
Inspector General
for Education**
State of Maryland

Richard P. Henry
Inspector General

Investigative Audit 21-0006-A

**Prince George's County
Public Schools**

State Aid Enrollment Counts

Final Report

June 27, 2022

Executive Summary

Investigative Audit of Prince George's County Public Schools' State Aid Enrollment Counts

Objectives:

To determine whether Prince George's County Public Schools (PGCPS) students deemed eligible for state aid funding met Code of Maryland Regulations (COMAR) requirements for attendance and enrollment.

Scope:

School Years 2016-17 through 2020-21

Recommendations and Response:

The report contains four recommendations to assist PGCPS in improving their ability to accurately report enrollment counts to the Maryland State Department of Education (MSDE). PGCPS has concurred with three of the four recommendations.



Results in Brief:

OIGE discovered **472** instances of students not being properly coded for state aid eligibility by PGCPS. Of those 472 instances, 266 students were incorrectly coded as eligible, and 206 were incorrectly coded as ineligible.

The errors in eligibility determination were a result of attendance not always being properly recorded, and school staff not identifying and withdrawing chronically absent students in the short timeframe available to Local Educational Agencies (LEAs).

In addition, after the original OIGE draft investigative audit report, PGCPS discovered a programming error in their student information system that was incorrectly excluding student attendance from reporting to MSDE.

Despite the noted discrepancies representing only a small percentage of the overall enrollment counts for PGCPS, a failure to correct identified shortcomings could result in significant funding misallocations in the future.

Maryland Code, Education Article §9.10, establishes the Office of the Inspector General for Education to provide a central point for coordination of, and responsibility for activities that promote educational accountability, integrity, and efficiency in government.

The Maryland Office of the Inspector General for Education is an independent entity within the government of the State of Maryland. The office is responsible for examining and investigating the management and affairs of county education boards, local school systems, public schools, and nonpublic schools that receive state funding to determine if established policies and procedures comply with federal and state laws.

The OIGE operates a Hotline so anyone can easily report allegations of fraud, waste, abuse, or financial misconduct occurring within the State. The OIGE receives numerous reports from concerned employees, vendors, and the public, most of which are either investigated by the OIGE or referred to local school system administrators for investigation and disposition. To report educational fraud, waste, or abuse, call 1-844-OIGETIP or e-mail oige.tips@maryland.gov.

Investigative Audit of Prince George’s County Public Schools’ State Aid Enrollment Counts

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Investigative Audit of Prince George's County Public Schools' State Aid Enrollment Counts

Background

On April 9, 2021, the Maryland Public Policy Institute formally requested the Office of the Inspector General for Education (OIGE) to investigate potential enrollment irregularities pertaining to state aid funding at Baltimore City Public Schools. After reviewing publicly available enrollment figures, OIGE determined that several statewide investigative audits would best address the risk of enrollment irregularities as they pertained to state aid funding. Prince George's County Public Schools (PGCPS) was one of four local educational agencies (LEAs) chosen for review. Selections were made to address both large and small LEAs.

Attendance Requirements

LEAs are responsible for maintaining attendance records in compliance with the Maryland Student Records Systems Manual, which is codified in the Code of Maryland Regulations (COMAR). A student is "present" if the student is attending an instructional program approved by the State, local school system, and/or school. If a student is not participating in an approved instructional program, they are considered "absent" and school systems are required to record an absence code. The absence code indicates whether the absence is lawful or unlawful.

PGCPS Administrative Procedure 5113 (AP 5113), *Student Attendance, Absence, and Truancy* outlines specific procedures for schools to follow to be in compliance with the Maryland Student Records Systems Manual. AP 5113 states that the classroom teacher is responsible for recording student attendance and tardiness in the online system daily and by period as appropriate. Capturing attendance daily in PGCPS' student information system, SchoolMax, serves as a daily attendance log for each day and class.

Withdrawal Requirements

The Maryland Student Records Systems Manual provides specific requirements for the dating of student withdrawals. For students who do not attend school at all (no-shows), the withdrawal should be dated July 1. For exits during the school year, the withdrawal date is the date of the first school day after the last day of attendance. Further, it states that "after 10 school days of consecutive unlawful absences, the student should be exited from the school with an Exit Status 'W' and Exit Code '50'." Exit Code 50 is described as "Not Accessing Educational Services".

AP 5113 states that after 10 school days of consecutive unlawful absences, in which the student's whereabouts are unknown, the student should be exited from the school with an Exit Status "W" and Exit Code 50. A PS105 form must be completed and filed in the student's record.

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The entire withdrawal process is handled by school staff, to include the registrar, guidance counselors, and Pupil Personnel Workers (PPWs).

Foundational Program Funding Process

The Maryland State Department of Education (MSDE) is required to obtain records of all students enrolled in Maryland public schools. This information is used to determine State Aid eligible students and the amount of State Aid to be distributed to local school systems. State financial assistance to the 24 public school systems in Maryland is made through the Foundation Program, and targeted student grants for Compensatory Education, Limited English Proficiency, Special Education, and Disabled Student Transportation.

The Foundation Program is the major state general education aid program for public schools, accounting for nearly half of state education aid. Prior to FY23, the foundational program’s total state and local costs were determined annually through a detailed formula codified by the Bridge to Excellence in Public Schools legislation. The formula incorporated local economic indicators and an annual student enrollment count¹.

Each school year, MSDE collects student information as of September 30 from LEAs to determine the student enrollment count (September Data Collection). Data from each LEA student information system is submitted to MSDE through a Web Data Collection System.

LEAs are required to report a State Aid Eligibility Code for each student. Code 01 is titled “Eligible for State Aid” and the remaining codes are classifications of ineligibility. MSDE works with LEAs to reconcile, correct, and update the information submitted and to verify accuracy of the Eligibility Codes. Eligibility for State Aid is determined by requirements listed in COMAR 13A.02.06.03. Regarding attendance and enrollment, a student must be present at least one day in September and have not been determined to have withdrawn on or before September 30 to be classified under Code 01.

When the reconciliation process is completed, each LEA Superintendent takes accountability for the accuracy of the final enrollment count by signing a Verification of Enrollment Count.

MSDE inputs all enrollment counts into funding formulas to determine the total local and state costs for all components of state aid for the following year. The cost determination is forwarded to the Department of Budget and Management to be included in state

¹ A full explanation of funding formulas can be found at Appendix J of the Department of Legislative Services’ Fiscal and Policy Note for House Bill 1300.

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budget proposals presented to the General Assembly. Once finalized, MSDE disburses 12 equal monthly payments to LEAs beginning in July of the following year.

For PGCPs, the Office of Monitoring and Accountability manages the September Data Collection process by collecting and providing up-to-date information from SchoolMax and reconciling discrepancies identified by MSDE.

Subsequent Reporting from LEAs

To increase accountability and ensure that continuous records are kept for each student throughout the year, MSDE also requires that LEAs submit student information as of a chosen date in March and June each year. The subsequent collections are referred to as the “Early” and “End of Year” Attendance Collections and include each students’ entrance and exit information and their attendance totals from the beginning of the school year through the date of the collection.

For PGCPs, the Office of Monitoring and Accountability manages the Early and End of Year Attendance Collections (subsequent reporting) in the same fashion that they manage the September Data Collection.

Objectives

The objective of the investigative audit was to determine whether PGCPs students deemed eligible for state aid met the COMAR requirements for attendance and enrollment.

Scope

The scope of the investigative audit was students reported by PGCPs as eligible for state aid (Code 01) for the school years 2016-17 through 2020-21.

Methodology

To accomplish the objective, OIGE conducted interviews with key personnel to determine how PGCPs records and reports enrollment figures and how MSDE collects and processes the figures to determine funding amounts. OIGE conducted data analysis of all enrollment and attendance figures reported by PGCPs to MSDE for the school years 2016-17 through 2020-21 for students deemed eligible for state aid funding.

In addition, OIGE selected a risk-based judgmental sample of 256 students from the following five high schools to determine whether PGCPs records supported their eligibility for state aid:

- Duval High School
- Parkdale High School

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- Laurel High School
- High Point High School
- Crossland High School

The students selected for review had low reported September attendance or had an early October withdrawal date and were determined to have been more likely to have been incorrectly coded as eligible for state aid.

In addition, OIGE conducted interviews with school personnel at the five selected high schools to evaluate the effectiveness of controls as they pertained to the attendance and withdrawal processes at the school level.

Related OIGE Reports

In addition to this investigative audit, OIGE conducted three concurrent local investigative audits of individual LEAs, and a statewide review of MSDE student enrollment data:

21-0003-A Talbot County Public Schools

21-0004-A Dorchester County Public Schools

21-0005-A Baltimore City Public Schools

22-0001-A Maryland State Department of Education

Reports for these investigative audits will be published at oige.maryland.gov/reports.

Audit Results and Recommendations

Section I – Judgmental Sample

The following issues were noted during the review of the judgmental sample of 256 students at 5 selected schools:

Finding 1: Ineligible Students Included in Enrollment Counts Due to Mis-Dated Withdrawals

Of the 256 students in OIGE’s judgmental sample, 87 student withdrawal dates were reviewed for accuracy. Of those 87 students, **62** (72%) had misdated withdrawals that impacted state aid eligibility. These students were withdrawn in October or later and should have been withdrawn on or prior to September 30 based on their last day of recorded attendance in SchoolMax. A withdrawal dated on or prior to September 30 precludes inclusion in the state aid enrollment count, according to COMAR 13A.02.06.03.

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PGCPS utilizes a decentralized process for processing student withdrawals in contrast with other LEAs reviewed. Respective school staffs are solely responsible for ensuring that withdrawals are dated accurately, and that withdrawal documentation is completed and maintained. Interviews with registrars indicated that less experienced employees often handle withdrawals while registrars focus on registrations. The less experienced employees are not properly trained on how to date withdrawals. Withdrawals were often dated the day they were processed rather than the day after the last day of documented attendance, as required by the Maryland Student Records Systems Manual.

Of the 62 exceptions noted above, **32** were identified at High Point High School during the 2020-21 school year. Interviews with the PPWs and the Registrar indicated that both parties believed that the other was researching student attendance records to determine the correct withdrawal date. Instead, PPWs dated documentation as of the day they were completing it, and the Registrar's staff incorrectly entered that date as the withdrawal date.

Withdrawal documentation in students' cumulative folders at schools was also lacking. For the 57 students that OIGE attempted to observe withdrawal documentation, 42 (74%) cumulative folders reviewed had no information pertaining to the withdrawal. Despite 15 of the 57 students having been withdrawn under code 50, no PS105 forms were maintained as required by AP 5113.

During the investigative audit period, each Maryland student represented an average of approximately \$7,200 in required state and local funding through the Foundational Program. The 62 misdated withdrawals therefore represent approximately **\$446,000** of funds misallocated through the Foundational Program. However, the systemic issues identified at the five selected schools indicate the risk of further discrepancies and misallocations beyond the judgmental sample reviewed by OIGE.

Recommendation 1: PGCPS should improve processes to adequately document and date withdrawals. At a minimum, training should be provided to individuals entering withdrawals into SchoolMax and data analysis should be conducted to identify discrepancies proactively. Centralization of parts of the process should be considered.

Finding 2: Potentially Ineligible Students

Of the 256 students in the OIGE's judgmental sample, **63** students (25%) logged at least 10 consecutive unexcused absences after their last date of attendance in September but were not withdrawn and were included in the enrollment count for state aid. The Maryland Student Records Systems Manual states that "after 10 school days of consecutive unlawful absences, the student should be exited from the school with an Exit Status 'W' and Exit Code '50'."

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PGCPS officials stated that their interpretation of the Maryland Student Records Systems Manual was that it provides the option to withdraw students after 10 consecutive unexcused absences, but it does not require a withdrawal. Rushed withdrawals of students can make it more difficult to re-engage students through court proceedings. Further, students who re-enter after a withdrawal must have their entire schedule rebuilt in SchoolMax.

Concurrent investigative audits uncovered that other LEAs reviewed also did not automatically withdraw students with 10 consecutive unexcused absences due to similar re-engagement concerns. However, unlike PGCPS, other LEAs reviewed have not included students with 10 or more consecutive unexcused absences covering September 30 in state aid enrollment counts. Instead, those LEAs classified those students under Code 06, titled “Ineligible – COMAR 13A.02.06.01”. 5,040 students statewide were classified under Code 06 during the review period. Only 3 of those students were from PGCPS.

The inconsistent interpretation of students under this scenario by LEAs statewide has resulted in inequitable state aid funding. PGCPS has received funding for students in scenarios where other LEAs have not.

The usage of Code 06 to classify students under this scenario appears to be supported by other passages in the Maryland Student Records Systems Manual. In a separate investigative audit report, OIGE has recommended that MSDE update the Maryland Student Records Systems Manual to clarify their guidance to ensure equitable enrollment counts while also maximizing LEAs’ ability to effectively re-engage students.

Recommendation 2: PGCPS should align their state aid coding practices for students with 10 or more consecutive unlawful absences covering September 30 with documented MSDE guidance.

Section II – Comprehensive Data Review

The following issues were noted during the comprehensive data review of all student information provided by PGCPS to MSDE during the school years 2016-17 through 2020-21:

Finding 3: Inaccurate Initial Recordkeeping Resulted in State Aid Eligibility Discrepancies

Updated records in SchoolMax indicated that **322** students were not properly coded during the September Data Collection provided to MSDE due to initially inaccurate recordkeeping. **204** students were indicated as eligible but should not have been (See Exhibit A). Meanwhile **118** students indicated as ineligible had met the eligibility requirements (See Exhibit B).

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Exhibit A:

Original Coding	Record Change	Appropriate Code based on updated information	Number of Students
01 – Eligible for State Aid	Attendance on or prior to September 30 th removed.	04 – Ineligible – no attendance in August/September <i>or</i> 00 - Withdrawn	97 ²
01 – Eligible for State Aid	Withdrawal Date before September 30 th added	00 - Withdrawn	107 ³
		Total:	204

Exhibit B:

Original Coding	Record Change	Appropriate Code based on information update	Number of Students
04 – Ineligible – no attendance in August/September	Dates of Attendance added	01 – Eligible for State Aid	60
00 - Withdrawn	Enrollment Added or Withdrawal Date Updated	01 – Eligible for State Aid	58
		Total:	118

The largest annual number of coding errors was reported during virtual learning in 2020-21, but the discrepancies were consistent for all years reviewed. See Exhibit C.

Exhibit C:

School Year	Number of Ineligible Students
2016-2017	93
2017-2018	52
2018-2019	54
2019-2020	39
2020-2021	84
Total	322

² 89 of the 97 students did not have any recorded attendance during the school year.

³ 91 of the 107 students did not re-enter school at any point during the year. The remaining 16 students re-entered November 1 or later.

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OIGE identified the following contributing factors regarding PGCPs' inability to correctly code all students during the September Data Collection⁴:

1) Data integrity is reliant on attendance practices at the school level

To provide accurate information to MSDE as of September 30, PGCPs respective school staffs undergo a rigorous process to attempt to identify all no-shows. This process is more complicated for schools with fluid student enrollments, making accurate attendance keeping more difficult for teachers.

PPWs report monthly to the school principal the names of students who have been chronically absent the previous month. However, this process is reliant on teachers keeping accurate attendance. In addition, with the process only being monthly, students who stop attending in late September may not be identified by PPWs until November, after SchoolMax data has been reported to MSDE.

2) PGCPs has not instituted a process for identifying and monitoring initial coding errors

Given the shortening timeline available for LEAs to report accurate information to MSDE, there is an inherent risk of attendance and enrollment records being updated after the September Data Collection. Unlike other LEAs reviewed, PGCPs officials explained that there is no formal process for schools to report to the Office of Monitoring and Accountability when, after the September Data Collection, they identify that initial attendance records were incorrect. Further, the Office of Monitoring and Accountability does not search for these situations when managing the Early and End of Year Attendance Collections. Without any central reporting or data analysis, PGCPs cannot identify schools having attendance tracking issues, which has resulted in issues continuing each year.

Other LEAs reviewed have instituted processes where Principals are required to provide explanations and action plans when discrepancies are identified and updated at their school. Without a centralized process to identify these discrepancies, PGCPs cannot provide similar accountability at the school level.

Combined with the discrepancies noted below in Finding 4, the incorrect coding of students did not result in a significant financial impact due to errors made for both ineligible and eligible students. However, PGCPs officials should not assume that errors will continue to negate each other in the future. Instead, PGCPs should strive to

⁴ In addition to these contributing factors, shortcomings with MSDE processes and timelines that impact state aid funding amounts are outlined in the report for the OIGE Investigative Audit 22-0001-A.

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improve initial recordkeeping at the school level to limit the total number of coding errors provided to MSDE each school year.

Recommendation 3: PGCPs should improve processes used to identify and withdraw chronically absent students during the beginning of each school year. At minimum, the processes should include:

- Real-time reporting by PPWs to ensure all potentially ineligible students are identified and reviewed by early October.
- Improved training and monitoring related to attendance recordkeeping by teachers, particularly at schools with fluid student enrollments.

Recommendation 4: PGCPs should implement a process to utilize data in the subsequent reporting to identify school-level recordkeeping issues and increase accountability.

Finding 4: PGCPs’ Programming of SchoolMax Resulted in Inaccurate Coding of Students

In April 2022, after OIGE’s original draft report for this investigative audit, PGCPs discovered a programming error in their student information system, SchoolMax. In total, **88** students with dates of attendance prior to September 30th were inaccurately reported as ineligible for state aid.

Attendance was not properly accounted for when students had multiple enrollments due to transfers or withdrawals/re-enrollments within PGCPs. Attendance associated with a student’s first enrollment was not properly carried forward to a student’s subsequent enrollment and was therefore not accounted for when determining the students’ state aid eligibility status. See Exhibit D for an example of a student who transferred from one PGCPs school to another on September 29th:

Exhibit D:

Information in SchoolMax			
School	Entry Date	Exit Date	Days of Attendance as of 9/30
School A	8/23/16	9/28/16	24
School B	9/29/16	6/15/17	0

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Information Provided to MSDE				
School	Entry Date	Exit Date	Days of Attendance as of 9/30	State Aid Coding
School A	8/23/16	9/28/16	0	04 – Ineligible – no attendance in August/September
School B	9/29/16	6/15/17	0	

The 24 days of attendance correctly marked at School A was erroneously removed from state reporting. PGCPS did not detect this issue until investigating OIGE findings during this investigative audit. In addition to the 88 students above, OIGE also noted **479** additional student records provided by PGCPS to MSDE with inaccurate attendance information due to this programming error. OIGE determined that state aid enrollment counts were not impacted by the additional 479 errors, however.

As of May 2022, PGCPS has rectified the programming error in order to properly capture attendance for all enrollments and ensure that students are properly coded in future September Data Collections. No recommendation is provided.

**Investigative Audit of Prince George’s County Public Schools’
State Aid Enrollment Counts**

Investigative Audit Team

Dan Reagan, CPA, CIA, CFE

Supervisory Inspector General for Investigative Audits

Georgia Conroy

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Appendix A



OFFICE OF THE CHIEF EXECUTIVE OFFICER

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June 15, 2022

Mr. Richard P. Henry
Inspector General
Maryland Office of the Inspector General for Education
100 Community Place, 4th Floor
Crownsville, Maryland 21032

Dear Mr. Henry,

RE: Investigative Audit of Prince George's County Public Schools' State Aid Enrollment Counts (21-0006-A)

Prince George's County Public Schools (PGCPS) appreciates the efforts that the Office of the Inspector General for Education (OIGE) underwent in the most recent investigative audit focusing on September 30th enrollment counts used for determining State Aid funding. PGCPS takes great pride in its transparency and conservative reporting to ensure accuracy, fairness and accountability. The district is also appreciative for the man-hours that PGCPS staff contributed to respond to the multiple OIGE data requests. As a result of this audit, PGCPS has discovered a few needed corrections within the district's student information system and has identified enhancements to structures and processes that will improve the quality of future reporting.

To summarize, the objective of the OIGE audit was to determine whether the PGCPS students deemed eligible for state aid funding met Code of Maryland Regulations (COMAR) requirements for attendance and enrollment during the 2016-2017 school year through the 2020-2021 school year (five years). During this five-year window, from the two hundred and nine (209) PGCPS schools, more than fifty million (50,000,000) attendance records were aggregated to determine the enrollment status of more than six hundred sixty thousand (660,000) students in total. The OIGE discovered two hundred sixty-six (266) students who were erroneously identified as eligible for funding. This accounts for less than four hundredths of one percent (0.04%) of the overall studied student population. Although not within the declared objective of the audit, the OIGE also identified two hundred six (206) students who did meet the state aid funding requirements; thus, the actual count of erroneously identified students is reduced to sixty (60) which equates to less than one hundredths of one percent (0.009%). Equating this to dollars and cents, this is roughly an over allocation of less than a penny (\$.01) per every hundred dollars (\$100.00) allocated. This is an exciting finding providing strong validation of a challenging process. When considering the significance of the findings within this audit, one may question the need to respond. PGCPS, however, supports all continuous improvement efforts. With this in mind, the PGCPS responses to the four recommendations are as follows:

Recommendation 1 PGCPs should improve processes to adequately document and date withdrawals. At a minimum, training should be provided to individuals entering withdrawals into SchoolMax and data analysis should be conducted to identify discrepancies proactively. Centralization of parts of the process should be considered.

PGCPs Response:

Opinion (Concur/NonConcur): **Concur**

Corrective Action Plan (Provide Narrative Response):

PGCPs will more clearly define the role of the Attendance Clerks and Registrars as well as provide training focused upon record keeping best practices for their respective school buildings. All clerks and registrars will be required to attend and sign off on completing the training in order to have the user role functionality of amending school attendance and student records in the district's student information system, SchoolMax. The district will continue to utilize and update the Quick Reference Guides for Attendance Clerks and Registrars to facilitate communication processes in ensuring accurate data protocols/procedures are adhered to. Additionally, PGCPs has added additional data quality checks within the district's student information system that identifies instances where withdrawal dates are immediately preceded with days absent.

Current Status of Corrective Action (Implemented/Partially Implemented/Not Yet Implemented): Not Yet Implemented

Estimated Date of Full Implementation of Corrective Action: Beginning implementation SY 2022-2023

Recommendation 2 PGCPs should align their state aid coding practices for students with 10 or more consecutive unlawful absences covering September 30th with documented MSDE guidance.

PGCPs Response:

Opinion (Concur/NonConcur): **NonConcur**

Corrective Action Plan (Provide Narrative Response):

The *10 Day Rule* as referenced in MSDE's Student Records Manual states, "After 10 school days of consecutive unlawful absences, the student should be exited from the school with a Withdrawal Code 50 (Not Accessing Education Services)." To ensure accuracy, accountability, and transparency PGCPs's interpretation of the 10 Day Rule is for schools to *initiate* the withdrawal process for students when students reach the ten (10) days of unlawful absence.

Only when the investigation is concluded and the student's status of *Not Accessing Educational Services* is confirmed is the withdrawal executed. Meanwhile, all stakeholders continue to be held accountable for the student. The overwhelming majority of these reviews occur timely which, because the student's status is validated, improves the overall quality of PGCPs data.

When drafting the *10 Day Rule*, the rule was not intended to be absolute and is incomplete as written. When considering that the majority of the students that are identified under the *10 Day Rule* return, the rule fails to address the expectations of what to do when re-enrolling the students. Should there not be accountability for the student, the parent and/or the school for the prior grades, attendance and lost instructional time? Legally, within the language of the rule, *should* does not mean *shall* and the use of *should* was intentional. Not all districts are able to implement this rule with complete fidelity nor should they. The assignment of the *Not Accessing Education Services* requires due diligence of the system to ensure that this is the appropriate code. Often, especially during the opening of schools at the beginning of the school year, ten days is not a sufficient length of time to determine this to be the case, especially for a district the size of PGCPs. On average, PGCPs has approximately five thousand eight hundred (5,800) students to investigate and process during the month of September, annually.

To fully implement the *10 Day Rule*, there are several negative consequences to note, which include:

- The under-reporting of students affects both state and federal accountability reporting. By definition, any reported interruption in student enrollment at the school level during the school year results in the student no longer counting for the school for accountability purposes. During SY21, within PGCPs, there were twelve thousand six hundred thirty-four (12,634) instances where students met this rule. It is PGCPs' position that the schools should be held accountable for all students unless their exit codes are validated.
- Once withdrawn from the PGCPs student information system, SchoolMax, the student's schedule, corresponding transactional grades and attendance are no longer attached to the new enrollment record. Considerable effort is needed to re-enroll students. Of the twelve thousand six hundred thirty-four (12,634) instances, more than nine thousand five hundred (9,500) of these instances resulted in the students returning. Both the schools and the students continue to be held accountable for the absences and the students' achievements.

In an effort to maintain continuous improvement, PGCPs will attempt to reduce the burden on schools and supporting staff during the month of September by placing greater emphasis on summer registrations.

This will free up resources to conduct the needed reviews and investigations more timely. PGCPs will also more clearly define the role of the Registrars as well as provide training focused upon data entry best practices for their respective school buildings. Registrars will be required to attend and sign off on completing the training in order to have the user role functionality of amending student records in the district's student information system.

The district will continue to utilize and update the Quick Reference Guides for Registrars to facilitate communication processes in ensuring accurate data protocols/procedures are adhered to.

Current Status of Corrective Action (Implemented/Partially Implemented/Not Yet Implemented): Implemented

Estimated Date of Full Implementation of Corrective Action: Following MSDE policy review and shared guidance.

Recommendation 3 Prince George's County Public Schools should improve processes used to identify and withdraw chronically absent students during the beginning of each school year. At minimum, the processes should include:

- Real-time reporting by PPWs to ensure all potentially ineligible students are identified and reviewed by early October.
- Improved training and monitoring related to attendance recordkeeping by teachers, particularly at schools with fluid student enrollments.

PGCPs Response:

Opinion (Concur/NonConcur): **Concur**

Corrective Action Plan (Provide Narrative Response):

PGCPs has greater than twenty-six thousand (26,000) students newly enrolling from July 1 through September 30 each year. The main challenge contributing to this finding is the lack of time and resources needed to research the approximately five thousand eight hundred (5,800) students during the month of September, annually. PGCPs will attempt to reduce the burden on schools and supporting staff during the month of September by placing greater emphasis on summer registrations. This will free up resources to conduct the needed reviews and investigations more timely. PGCPs will also more clearly define the role of the Registrars as well as provide training focused upon data entry best practices for their respective school buildings. Registrars will be required to attend and sign off on completing the training in order to have the user role functionality of amending student records in the district's student information system. The district will continue to utilize and update the Quick Reference Guides for Registrars to facilitate communication processes in ensuring accurate data protocols/procedures are adhered to. Specific responses to the two sub recommendations are as follows:

- **Real-time reporting by PPWs to ensure all potentially ineligible students are identified and reviewed by early October.**

PGCPS maintains a number of reports accessible within the student information reporting system, APEX, that are available real-time and can be drawn down when students are absent to include *Attendance Summary Reports*, *Students with Five or More Absences*, and *Students Missing Attendance*. These reports provide information for students who are absent for reasons excused and unexcused.

Monitoring data to identify students who are absent for ten (10) consecutive days “unexcused” requires daily effort. PGCPS, through its Office of Student Applications, will now create a report accessible within APEX specifically for students with ten consecutive days unexcused absence to identify eligible students. Additionally, PGCPS will create a more efficient system of alerts to gauge when students are approaching ten (10) consecutive days of unexcused absences/reason unknown through its quality assurance software, Certify. Heretofore, Certify has been used to alert the district and school administrators of data errors. Certify will now be configured to communicate alerts to schools (designees) when students have five (5) days of unexcused absences; eight Investigative (8) and ten (10) days of unexcused absences. Due diligence to determine if students have transferred to another school district will now begin to occur by day eight (8) in order to identify the student's whereabouts. This will assist with being able to more accurately identify students eligible for withdrawal by ten (10) school days of unexcused absences.

- **Improved training and monitoring related to attendance recordkeeping by teachers, particularly at schools with fluid student enrollments.**

PGCPS will more clearly define the role of the Attendance Clerks and provide training focused upon record keeping best practices for their respective school buildings. All clerks and registrars will be required to attend and sign off on completing the training in order to have the user role functionality of amending school attendance records in the district's student information system, SchoolMax. The district will develop training for teachers to receive at the beginning of the school year and continue to require attestation forms regarding their attendance being taken accurately. The district will continue to utilize and update the Quick Reference Guides for Attendance Clerks and Registrars to facilitate communication processes in ensuring accurate data protocols/procedures are adhered to.

Current Status of Corrective Action (Implemented/Partially Implemented/Not Yet Implemented): Not Yet Implemented

Estimated Date of Full Implementation of Corrective Action: Beginning implementation SY 2022-2023

Recommendation 4 PGCPS should implement a process to utilize data in the subsequent reporting to identify school-level recordkeeping issues and increase accountability.

PGCPS Response:

Opinion (Concur/NonConcur): **Concur**

Corrective Action Plan (Provide Narrative Response):

PGCPS has added additional procedures to the MSDE Early Attendance submission and the End of Year Attendance submission to identify students that were not coded correctly during the September Attendance submission. This information is then used to code the students properly within the subsequent reporting windows based on the guidance provided by MSDE within the data collection manuals. This information is also shared with central office leadership as well as with school-based leadership to identify areas where additional professional development and/or resources are needed.

Current Status of Corrective Action (Implemented/Partially Implemented/Not Yet Implemented): Implemented

Estimated Date of Full Implementation of Corrective Action: This has been completed for reporting of SY22 Early Attendance data within the reporting window.

If you have any questions, please do not hesitate to contact Dr. Douglas A. Strader, Chief Accountability Officer at 301-952-6194 or doug.strader@pgcps.org.

Sincerely,



Monica E. Goldson, Ed.D.
Chief Executive Officer

c: Juanita Miller, Ed.D., Chair, Board of Education
Douglas A. Strader, Ed.D., Chief Accountability Officer

Appendix B



MARYLAND OFFICE OF THE INSPECTOR GENERAL FOR EDUCATION

Richard P. Henry
Inspector General

Douglas H. Roloff, III
Deputy Inspector General

June 27, 2022

MEMORANDUM

To: Dr. Monica Goldson
Chief Executive Officer
Prince George's County Public Schools
14201 School Lane
Upper Marlboro, Maryland 20772

RE: PGCPS Responses to OIGE Investigative Audit 21-0006-A

The Maryland Office of the Inspector General for Education (OIGE) appreciates Prince George's County Public Schools' (PGCPS) detailed responses to the draft recommendations within the Investigative Audit of PGCPS State Aid Enrollment Counts. The response indicates a commitment to improving processes and procedures that will increase the accuracy of future enrollment counts.

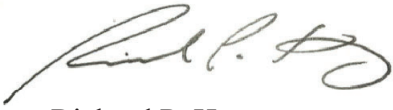
I would like to provide one point of clarification as it pertains to statements made in the PGCPS response regarding the significance of the findings in the investigative audit report:

OIGE's detailed review of a judgmental sample of 256 students found that 24% of tested students were incorrectly indicated as eligible for state aid. Although it would be inaccurate to extrapolate the exception percentage of a judgmental sample to the remaining population of approximately 660,000 students, it would be equally inaccurate to state that all students not included in the judgmental sample were validated as eligible by OIGE's review.

The report highlights several systemic issues as it pertains to student withdrawals. These issues indicate the probability of there being more ineligible students who have been funded during the period reviewed.

In closing, I wish to thank you for both your support and understanding throughout the investigative audit process. The professionalism and assistance provided by your staff surely reflects PGCPS' dedication to its students and staff. Please feel free to contact Mr. Dan Reagan, CPA, Supervisory Inspector General for Investigative Audits at (443) 721-4889 or by email at dan.reagan@maryland.gov if you or your staff have any questions or concerns.

Respectfully,

A handwritten signature in black ink, appearing to read "Richard P. Henry". The signature is fluid and cursive, with a large initial "R" and a stylized "H".

Richard P. Henry
Inspector General