



MARYLAND OFFICE OF THE  
INSPECTOR GENERAL FOR EDUCATION

Richard P. Henry  
*Inspector General*

Douglas H. Roloff, III  
*Deputy Inspector General*

March 17, 2022

**MEMORANDUM**

To: Mr. David Bromwell  
Superintendent, Dorchester County Public Schools

RE: Investigative Audit of Dorchester County Public Schools' State Aid Enrollment Counts (21-0004-A)

The Maryland Office of the Inspector General for Education (OIGE) conducted an investigative audit of Dorchester County Public Schools' (DCPS) state aid enrollment counts for the school years 2016-17 through 2020-21. The investigative audit was conducted as a result of a formal request from the Maryland Public Policy Institute to investigate enrollment irregularities as it pertained to state aid funding at Baltimore City Public Schools.

After a review of publicly available enrollment figures, OIGE determined that a statewide approach would best address the risk of enrollment irregularities as it pertained to state aid funding. In addition to the statewide review, OIGE conducted four concurrent reviews of individual LEAs' processes regarding state aid enrollment counts, including DCPS. Reports for these investigative audits will be published at [oige.maryland.gov/reports](http://oige.maryland.gov/reports).

OIGE conducted interviews with key personnel to determine how DCPS compiles and reports enrollment figures to Maryland State Department of Education (MSDE). In addition, OIGE reviewed a judgmental sample of 131 students with risk factors that make them more likely to have been incorrectly marked as eligible for funding (i.e., low attendance, early October withdrawals).

Of the 131 students reviewed, OIGE noted 2 students that were ineligible for state aid due to the attendance and enrollment requirements in the Code of Maryland Regulations (COMAR):

- Evidence for 1 student was found to indicate that the student had no days of attendance in September of the school year. COMAR requires students have one day of attendance on or before September 30<sup>th</sup>.
- Evidence for an additional student was found to indicate that the student should have been withdrawn prior to September 30<sup>th</sup>. COMAR states that a student must not have been withdrawn on or before September 30<sup>th</sup>.

OIGE determined that these two discrepancies resulted in \$24,465 in overallocation of funds to DCPS and that in a concurrent review, OIGE is recommending MSDE determine whether funds will be recovered.

OIGE discussed the student with no attendance with the DCPS Compliance Specialist and was unable to determine how the student was not marked as ineligible for funding when attendance records support that he was not present in September of the 2016-17 school year.

The second student was a result of a mis-dated withdrawal. The mis-dated withdrawal was one of 22 mis-dated withdrawals noted during testing. However, it was the only instance that impacted state-aid eligibility. The Maryland Student Records Systems Manual, which is codified in COMAR, requires the withdrawal date to be the day after the last day of attendance.

**Recommendation 1:** DCPS should review internal processes to ensure that students who do not attend school on or before September 30<sup>th</sup> are not deemed eligible for state aid.

**Recommendation 2:** DCPS should improve processes to ensure that withdrawals are properly dated. Centralization of parts of the process should be considered. At a minimum, training should be provided to individuals entering withdrawals into DCPS' student information system, PowerSchool.

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

Respectfully,



Richard P. Henry  
Inspector General

cc: Mr. Dan Reagan – Supervisory Inspector General, Office of Investigative Audits, OIGE  
Ms. Georgia Conroy – Investigative Auditor, OIGE  
Mr. Mohammed Choudhury, Maryland Superintendent of Schools  
Mr. Clarence C. Crawford, President, Maryland State Board of Education