



2023-24 Audit Review Season Reminders

By: Kylee Burks - ODE Financial Reporting Analyst

Agenda:

- Audit Review Season Timeline
- Audit Review Season Statutes and Rules
- Best Practices
- Most Frequent Data Errors
- How To Resolve Data Errors
- Questions? (kylee.burks@ode.oregon.gov or ODE.SchoolFinance@ode.oregon.gov)

2023-24 Audit Review Season Timeline:

School Board Annual Organizational Meeting to approve contracted auditing firms

Jul 1 - 31, 2024

If auditor completes report; District or Auditor creates an **Audit Revenue & Expense Summary**.
Notify ODE if anticipate not meeting Jan 2, 2025 due date.

Sep 1 - Dec 31, 2024

Last day to submit 23-24 Audit Report to [School Finance](#)

Jan 2, 2025

Aug 15 - 31, 2024

Work with auditor to create 2023-24 Audit Report that aligns with CSV data files uploaded to ODE's Consolidated Collections

Dec 31, 2024

Upload 23-24 Actual Revenue and Expenditure Data to ODE's Consolidated Collections

Audit Review Season Statutes and Rules:

Oregon Revised Statutes (ORS)

- Why Do Districts/ESDs File Audit Reports?
See [ORS 327.137](#)



Oregon Admin. Rules (OAR)

- What are the duties and powers of the district Board for budgets & audits? See [OAR 581-024-0206](#)
- Why are districts held to the audit requirements & due dates of state agencies?
See [OAR 581-024-0265](#)

Best Practices:

- Submitting audit document to ODE **before Jan. 2nd**, due date.
- Reaching out to ODE when your district/ESD anticipates **not** meeting the **Jan. 2nd**, due date.
- Submitting **complete audit reports** with SEFAs and Single Audit Sections to ODE.
- Uploading actual revenue and expenditure data to ODE's Consolidated Collections **before Jan. 2nd**, due date.
- Uploading actual revenue and expenditure data that **aligns with audit report & audit summaries**.
- If you are struggling to resolve errors in ODE's Consolidated Collections, please reach out to ODE.SchoolFinance@ode.oregon.gov or kylee.burks@ode.oregon.gov.
- For new Business Managers: create an [OASBO](#) membership, email the [OASBO Listserv](#) with questions, and register for the [School Finance Academy](#).

Most Frequent Data Errors:

- Decimal Issue (not clicking the [explicit decimal](#) checkbox)
- Audit Summary Typos
- Beginning Fund Balance Errors
- Special Revenue Fund Roll Up Errors
- Actual Revenue and Expenditure Data Errors
- Operational Unit Survey Errors
- Housekeeping Errors
- Not **verifying the submission** after edits are made in actual data collections.
- Not resolving **all validation errors** flagged after uploading CSV data file in ODE's Consolidated Collections.





How To Resolve Data Errors



How to Resolve Decimal Issues:

- Check the [explicit decimal](#) when uploading CSV data files (example: \$10.00 would be entered as 10 in the data file because it implies there is .00 at the end).
- ODE's Consolidated Collection site only recognizes 2 places passed the decimal point (i.e., \$1.50 entered as 1.5 in csv data file).
- ODE's Consolidated Collection site does not pull data with **dollar signs, commas, or totals that surpass 13 units** (example: \$9B would be the highest amount allowed)

Actual Expenditure and Revenue CSV File Formats:

Actual Revenue CSV Data File Format

| | A | B | C |
|---|--------|-------|---------|
| 1 | FundCd | SrcCd | Amt |
| 2 | 100 | 1110 | 5565426 |
| 3 | 100 | 1500 | 32651 |
| 4 | 100 | 1700 | 3005.5 |
| 5 | 100 | 1910 | 6352.89 |
| 6 | 100 | 1920 | 32.26 |
| 7 | 100 | 1980 | 2.51 |
| 8 | 100 | 1990 | 15000 |
| 9 | 100 | 2101 | -600.26 |

Actual Expenditure CSV Data File Format

| | A | B | C | D | E | F |
|-----|--------|--------|-------|----------|--------|----------|
| 1 | FundCd | FuncCd | ObjCd | OpUnitCd | AreaCd | Amt |
| 540 | 100 | 2520 | 470 | 0 | 0 | 28754.66 |
| 541 | 100 | 2520 | 480 | 0 | 0 | 2827.69 |
| 542 | 100 | 2520 | 640 | 0 | 0 | 4268.22 |
| 543 | 100 | 2520 | 650 | 0 | 0 | 521.66 |
| 544 | 100 | 2540 | 112 | 15 | 0 | 69278.59 |
| 545 | 100 | 2540 | 112 | 35 | 0 | 35633.06 |
| 546 | 100 | 2540 | 112 | 45 | 0 | 100477.7 |
| 547 | 100 | 2540 | 114 | 35 | 0 | 20650.02 |
| 548 | 100 | 2540 | 114 | 45 | 0 | 20300.08 |
| 549 | 100 | 2540 | 114 | 60 | 0 | 20650.02 |
| 550 | 100 | 2540 | 122 | 35 | 0 | 153.94 |
| 551 | 100 | 2540 | 130 | 35 | 0 | 15318.28 |

How To Resolve Actual Revenue & Expenditure Errors:

The screenshot shows a navigation menu for 'Actual Revenues 22-23' with a green star icon next to the 'Submission / Maintenance' option. Below the menu is a table with the following data:

| Edit | Fund Cd | Fund Name | Src Cd | Source Name | Amount | Delete |
|------|---------|--------------|--------|-------------------------------------|------------|--------|
| ✓ | 100 | General Fund | 1110 | Ad valorem taxes levied by district | ██████████ | ✗ |

The 'Actual Revenues' form displays the following fields and error messages:

- Fund Code:** 100 - General Fund (marked with a red asterisk ✗)
- Source Code:** 1110 - Ad valorem taxes levied by district (marked with a red asterisk ✗)
- Amount:** ██████████ (marked with a red asterisk ✗)

Buttons for 'Save' and 'Cancel' are present at the top and bottom of the form.

How To Resolve Actual Revenue & Expenditure Errors:

This screenshot shows the 'Actual Revenues 22-23' dropdown menu. The menu is open, displaying options: 'Submission / Maintenance', 'File Upload', 'Error Management', and 'Production Download'. A green star is placed over the 'Production Download' option. The background shows the 'Institution Collections' tab selected, with a 'School Year' dropdown set to '2023-2024' and a table with columns 'Due Date' and 'Collection Name'.

This screenshot shows the 'Actual Expenditures 22-23' dropdown menu. The menu is open, displaying options: 'Submission / Maintenance', 'File Upload', 'Error Management', 'Production Download', and 'Operational Units'. A green star is placed over the 'Production Download' option. The background shows the 'Institution Collections' tab selected, with a 'School Year' dropdown set to '2023-2024' and a table with columns 'Due Date' and 'Collection Name' containing data rows.

| | Due Date | Collection Name |
|---|------------|---------------------------|
| ▶ | 08/15/2023 | Budget Expenditures 23-24 |
| ▶ | 08/15/2023 | Budget Revenues 23-24 |

How To Resolve Actual Expenditure & Revenue Errors:

This screenshot shows the 'Actual Expenditures 22-23' menu. The 'Review Errors' option is highlighted with a green star. The table below shows the data for this menu.

| Due Date | Collection Name | | | |
|--------------|---------------------------|--------|--|--|
| ▶ 08/15/2023 | Budget Expenditures 23-24 | ██████ | | |
| ▶ 08/15/2023 | Budget Revenues 23-24 | ██████ | | |

This screenshot shows the 'Actual Revenues 22-23' menu. The 'Review Errors' option is highlighted with a green star. The table below shows the data for this menu.

| Due Date | Collection Name | | | |
|--------------|---------------------------|--------|--|--|
| ▶ 08/15/2023 | Budget Expenditures 23-24 | ██████ | | |
| ▶ 08/15/2023 | Budget Revenues 23-24 | ██████ | | |
| ▶ 01/02/2024 | Actual Expenditures 22-23 | ██████ | | |

How To Resolve Actual Revenue and Expenditure Errors:

The screenshot shows a web application interface with a navigation bar at the top containing tabs for 'Student Collections', 'Institution Collections', 'Staff Collections', 'ARUA', 'Reports', and 'Help'. Below the navigation bar, there are buttons for 'Status Tracking' and 'Re'. A dropdown menu is open under 'Institution Collections', showing 'Actual Expenditures 22-23' and 'Actual Revenues 22-23'. The 'Actual Revenues 22-23' option is selected, and its sub-menu is open, displaying 'Submission / Maintenance', 'File Upload', 'Error Management', and 'Production Download'. The 'Error Management' option is highlighted, and its sub-menu is open, showing 'Review Queue', 'Review Email', 'Review Errors', 'House Keeping', and 'Download Errors'. Three green stars are placed next to 'Review Queue', 'Review Email', and 'Download Errors'. Below the navigation and menus, there is a 'School Year : 2023-2024' dropdown. A table with columns 'Due Date' and 'Collection Name' is visible. The table contains three rows of data:

| | Due Date | Collection Name | | | |
|---|------------|-------------------------------|--------|--|--|
| ▶ | 08/15/2023 | Budget Expenditures 23-24 | ██████ | | |
| ▶ | 08/15/2023 | Budget Revenues 23-24 | ██████ | | |
| ▶ | 01/02/2024 | Operational Unit Survey 22-23 | ██████ | | |

Housekeeping Tab:

The screenshot shows a software interface with a navigation bar at the top containing tabs: Student Collections, Institution Collections, Staff Collections, ARUA, Reports, and Help. Below the navigation bar, there are buttons for 'Status Tracking' and 'Re'. A dropdown menu is open from the 'Institution Collections' area, showing options: 'Actual Expenditures 22-23', 'Actual Revenues 22-23', 'Error Management', 'Production Download', and 'Operational Units'. The 'Error Management' option is further expanded, showing a sub-menu with 'Review Queue', 'Review Email', 'Review Errors', 'House Keeping' (highlighted with a green star), and 'Download Errors'. Below the dropdown, there is a 'School Year' dropdown set to '2023-2024'. A table below shows columns for 'Due Date' and 'Collection Name' with two rows of data: '08/15/2023 Budget Expenditures 23-24' and '08/15/2023 Budget Revenues 23-24'.

| Due Date | Collection Name |
|------------|---------------------------|
| 08/15/2023 | Budget Expenditures 23-24 |
| 08/15/2023 | Budget Revenues 23-24 |

Most Common Validation Errors:

- Invalid fund code, function code, object code, source code, operational unit code, area code, or amount
- Duplicate records
- Unnamed column errors
- More than 2 places past the decimal point
- Function Code, object code, or source code combinations are invalid

How to Resolve Validation Errors

[Student Collections](#) | [Institution Collections](#) | [Staff Collections](#) | [ARUA](#) | [Reports](#) | [Help](#)

[Status Tracking](#) | [Reports](#)

[Actual Expenditures 22-23](#)

[Submission / Maintenance](#) | [File Upload](#) | [Error Management](#) | [Production Download](#) | [Operational Units](#)

[Review Queue](#) | [Review Email](#) | [Review Errors](#) | [House Keeping](#) | [Download Errors](#)

Review Errors

| Error Count | Error Type | Error Description |
|-------------|------------|-------------------|
|-------------|------------|-------------------|

[Student Collections](#) | [Institution Collections](#) | [Staff Collections](#) | [ARUA](#) | [Reports](#) | [Help](#)

[Status Tracking](#) | [Reports](#)

Consolidated Collection Status Tracking

School Year : **2023-2024** ▼

| | Due Date | Collection Name | Collection ID | Name | Verify Date | Verified Posted Records | Verified Error/Warning Records |
|---|------------|-------------------------------|---------------|------------|-------------|-------------------------|--------------------------------|
| ▶ | 08/15/2023 | Budget Expenditures 23-24 | ████ | | | | |
| ▶ | 08/15/2023 | Budget Revenues 23-24 | ████ | | | | |
| ▶ | 01/02/2024 | Operational Unit Survey 22-23 | ████ | | | | |
| ▶ | 01/05/2024 | ESD Direct Support 22-23 | ████ | | | | |
| ▶ | 04/19/2024 | Actual Expenditures 22-23 | ████ | ██████████ | ██████████ | ████ | 0 |
| ▶ | 04/19/2024 | Actual Revenues 22-23 | ████ | ██████████ | ██████████ | ████ | 0 |

How To Resolve Verify Submission Errors:

[Student Collections](#) | [Institution Collections](#) | [Staff Collections](#) | [ARUA](#) | [Reports](#) | [Help](#)

[Status Tracking](#) | [Reports](#)

Consolidated Collection Status Tracking

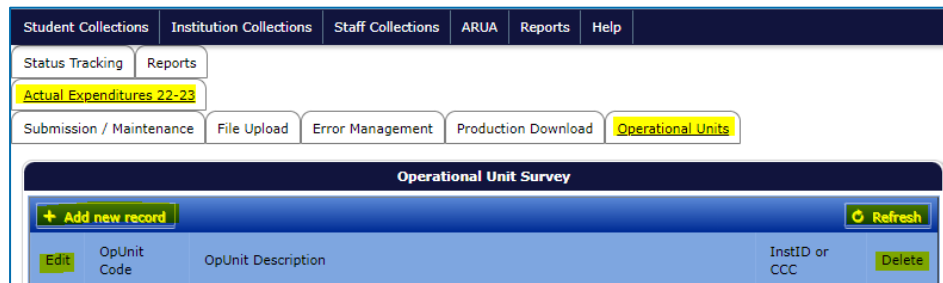
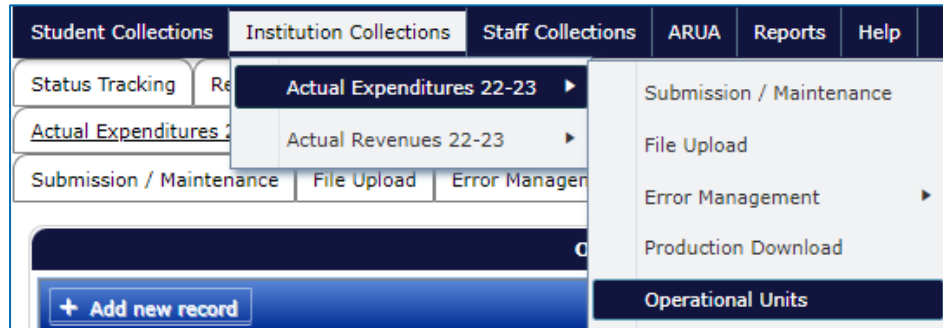
School Year : **2023-2024** ▼

| | Due Date | Collection Name | Collection ID | Name | Verify Date | Verified Posted Records | Verified Error/Warning Records |
|---|------------|-------------------------------|---------------|------------|------------------------|-------------------------|--------------------------------|
| ▶ | 08/15/2023 | Budget Expenditures 23-24 | ██████ | | | | |
| ▶ | 08/15/2023 | Budget Revenues 23-24 | ██████ | | | | |
| ▶ | 01/02/2024 | Operational Unit Survey 22-23 | ██████ | | | | |
| ▶ | 01/05/2024 | ESD Direct Support 22-23 | ██████ | | | | |
| ▼ | 04/19/2024 | Actual Expenditures 22-23 | ██████ | ██████████ | 04/16/2024 11:41:30 AM | 696 | 0 |

★ [Verify Submission](#) | [Remove Verification](#)

| Count of Records Posted | Date of Last Posted Record Update | Count of Errors and/or Warnings | Date of Last Error/Warning Update |
|-------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| 696 | 4/16/2024 11:20:09 AM | 0 | |

How To Resolve Operational Unit Survey Errors:



Actual Expenditure CSV Data File Format

| | A | B | C | D | E | F |
|-----|--------|--------|-------|----------|--------|----------|
| 1 | FundCd | FuncCd | ObjCd | OpUnitCd | AreaCd | Amt |
| 540 | 100 | 2520 | 470 | 0 | 0 | 28754.66 |
| 541 | 100 | 2520 | 480 | 0 | 0 | 2827.69 |
| 542 | 100 | 2520 | 640 | 0 | 0 | 4268.22 |
| 543 | 100 | 2520 | 650 | 0 | 0 | 521.66 |
| 544 | 100 | 2540 | 112 | 15 | 0 | 69278.59 |
| 545 | 100 | 2540 | 112 | 35 | 0 | 35633.06 |
| 546 | 100 | 2540 | 112 | 45 | 0 | 100477.7 |
| 547 | 100 | 2540 | 114 | 35 | 0 | 20650.02 |
| 548 | 100 | 2540 | 114 | 45 | 0 | 20300.08 |
| 549 | 100 | 2540 | 114 | 60 | 0 | 20650.02 |
| 550 | 100 | 2540 | 122 | 35 | 0 | 153.94 |
| 551 | 100 | 2540 | 130 | 35 | 0 | 15318.28 |

How to Resolve Beginning Fund Balance Errors:

Actual Revenue Data Collection:

REVENUE by Fund and Source
Actual Revenues 22-23

| Code | Source Description | Fund 100 | Fund 200 | Fund 300 |
|------|------------------------------------|-----------------|-----------------|----------------|
| 5400 | Resources - Beginning Fund Balance | \$66,353,437.00 | \$14,310,515.00 | \$3,035,510.00 |
| 5St | 5000 Subtotals | \$66,417,341.00 | \$16,967,572.00 | \$3,035,510.00 |



Audit Schedule Pages:

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

| | General Fund | Federal, State, and Local Programs Fund | Debt Service Fund | Capital Projects Fund | Other Governmental Funds |
|--|----------------------|---|---------------------|-----------------------|--------------------------|
| Revenues: | | | | | |
| Local sources | | | | | |
| Taxes | \$ 106,266,029 | \$ - | \$ 39,385,249 | \$ - | \$ - |
| Charges for services | 1,059,470 | 463,231 | 6,471,573 | 434,402 | 2,648,722 |
| Contributions | - | 770,274 | - | - | - |
| Interest earnings | 4,074,334 | - | 727,404 | 4,655,252 | - |
| Miscellaneous | 886,652 | 1,523,853 | - | 138,880 | - |
| Intermediate sources | 3,255,721 | 124,740 | - | - | - |
| State sources | 109,910,339 | 24,299,779 | - | - | 876,392 |
| Federal sources | 350 | 24,146,728 | 316,721 | - | 4,993,897 |
| Total revenues | 225,452,885 | 51,328,806 | 46,900,947 | 5,228,534 | 8,519,011 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction | 130,319,679 | 22,876,700 | - | 4,072,307 | 2,373,361 |
| Support services | 82,488,656 | 26,229,361 | - | 2,634,728 | 1,705,997 |
| Enterprise and community services | 487,629 | 1,382,124 | - | 17,626 | 8,858,960 |
| Facilities acquisition and construction | - | 200 | - | 7,023,813 | 565 |
| Capital outlay | 428,211 | 719,218 | - | 51,566,831 | 349,116 |
| Debt service | - | - | 28,165,000 | 70,319 | - |
| Principal | - | - | 17,279,555 | 1,309 | - |
| Interest | - | - | - | - | - |
| Total expenditures | 213,724,175 | 51,207,803 | 45,444,555 | 65,388,933 | 13,287,999 |
| Revenues over (under) expenditures | 11,728,720 | 121,003 | 1,456,392 | (60,160,399) | (4,768,988) |
| Other financing sources (uses): | | | | | |
| Sale of capital asset | - | - | - | 89,561 | - |
| SBITA proceeds | 63,904 | 71,057 | - | - | - |
| Transfer in | - | - | - | - | 2,588,000 |
| Transfer out | (2,929,041) | - | - | - | - |
| Total other financing sources (uses): | (2,865,137) | 71,057 | - | 89,561 | 2,588,000 |
| Net Change in Fund Balance | 8,863,583 | 192,060 | 1,456,392 | (60,070,838) | (2,182,988) |
| Fund balances, beginning of year | 66,353,437 | 1,403,400 | 3,035,511 | 193,940,397 | 13,192,475 |
| Fund balances, end of year | \$ 75,217,020 | \$ 1,595,460 | \$ 4,491,903 | \$ 133,878,559 | \$ 11,009,487 |

DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2023

| | Original Budget | Final Budget | Actual | Variance to Final Budget |
|--|---------------------|-----------------------|---------------------|--------------------------|
| Revenues: | | | | |
| Local sources | | | | |
| Taxes | \$ 39,838,948 | \$ 39,838,948 | \$ 39,385,249 | \$ 453,699 |
| Charges for services | 5,688,700 | 5,688,700 | 6,471,573 | (782,873) |
| Interest earnings | 120,000 | 120,000 | 727,404 | (607,404) |
| Federal sources | 664,815 | 664,815 | 316,721 | 348,094 |
| Total revenues | 46,312,463 | 46,312,463 | 46,900,947 | (588,484) |
| Expenditures: | | | | |
| Debt service | | | | |
| Principal | 27,730,000 | 27,730,000 | 28,165,000 | (435,000) |
| Interest | 17,817,648 | 17,817,648 | 17,279,555 | 538,093 |
| Total expenditures | 45,547,648 | 45,547,648 (1) | 45,444,555 | 103,093 |
| Net change in fund balance | 764,815 | 764,815 | 1,456,392 | 691,577 |
| Fund balance, beginning of year | 1,908,000 | 1,908,000 | 3,035,511 | 1,127,511 |
| Fund balance, end of year | \$ 2,672,815 | \$ 2,672,815 | \$ 4,491,903 | \$ 1,819,088 |

(1) Appropriation level




Audit Revenue Summary Page:


| Revenue from Other Sources | Fund 100 | Fund 200 | Fund 300 | Fund 400 | Fund 500 | Fund 600 | Fund 700 |
|---|----------------------|---------------------|---------------------|----------------------|------------|---------------------|------------------|
| 5100 Long Term Debt Financing Sources | \$63,904 | \$71,057 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5200 Interfund Transfers | \$0 | \$2,586,000 | \$0 | \$0 | \$0 | \$343,041 | \$0 |
| 5300 Sale of or Compensation for Loss of Fixed Assets | \$0 | \$0 | \$0 | \$89,561 | \$0 | \$0 | \$0 |
| 5400 Resources - Beginning Fund Balance | \$66,353,437 | \$14,311,819 | \$3,035,510 | \$193,949,396 | \$0 | \$15,847,443 | \$229,327 |
| Total Revenue from Other Sources | \$66,417,341 | \$16,968,876 | \$3,035,510 | \$194,038,957 | \$0 | \$16,190,484 | \$229,327 |
| Grand Total | \$291,870,236 | \$76,909,247 | \$49,936,457 | \$199,267,491 | \$0 | \$53,558,747 | \$313,423 |

Special Revenue Fund Rollup & Duplicate Errors:

Instructions on How To Resolve Special Revenue Fund Roll Up Errors and prevent Duplicate Record errors:



| | FundCd | SrcCd | Amt |
|--|--------|-------|-----------|
| ROLL UP FUND CODE TO 201 | 201 | 4900 | 3216513 |
| | 250 | 1990 | 352.62 |
| | 250 | 2102 | 3654.36 |
| ADD 148512+48012.25+348758 | 250 | 3299 | 545282.25 |
| ROLL UP FUND CODE TO 201 | 201 | 5400 | 116852.6 |
| | 251 | 3299 | 6541 |
| | 252 | 3299 | 951731.32 |
| ROLL UP FUND CODE TO 250 | 250 | 5200 | 98547.12 |
| ROLL UP FUND CODE TO 252 | 252 | 1990 | 34859.22 |
| ADD 109547.2+65000+785241.2 & ROLL UP FUND CODE TO 250 | 250 | 5400 | 959788.4 |
| ADD 3.56 & ROLL UP FUND CODE TO 251 | 251 | 1500 | 411.68 |
| ROLL UP FUND CODE TO 250 | 250 | 1700 | 178012.4 |
| ROLL UP FUND CODE TO 251 | 251 | 1990 | 654169.2 |
| ROLL UP FUND CODE TO 250 | 250 | 1311 | 54210 |
| ROLL UP FUND CODE TO 250 | 250 | 2102 | 20150 |
| ROLL UP FUND CODE TO 251 | 251 | 5400 | 9812.45 |
| ROLL UP FUND CODE TO 252 | 252 | 1500 | 10.25 |
| ROLL UP FUND CODE TO 252 | 252 | 5400 | 35264.12 |
| | 299 | 1600 | -800.25 |
| | 299 | 1990 | 6545 |
| | 299 | 3299 | 32658.26 |
| | 299 | 4500 | 487269.5 |
| | 299 | 4900 | 56987.6 |
| | 299 | 5400 | 177654.9 |



| FundCd | SrcCd | Amt | |
|--------|-------|----------|--------------|
| 246 | 4900 | 3216513 | |
| 250 | 1990 | 352.62 | |
| 250 | 2102 | 3654.36 | |
| 250 | 3299 | 148512 | ← Duplicate |
| 250 | 5400 | 116852.6 | |
| 251 | 3299 | 6541 | |
| 252 | 3299 | 885744.2 | |
| 253 | 3299 | 65987.12 | |
| 253 | 5200 | 98547.12 | |
| 254 | 3299 | 48012.25 | ← Duplicate |
| 260 | 1990 | 34859.22 | |
| 260 | 5400 | 109547.2 | ← Duplicates |
| 261 | 5400 | 65000 | ← Duplicates |
| 262 | 1500 | 408.12 | |
| 262 | 1700 | 178012.4 | |
| 262 | 1990 | 654169.2 | |
| 262 | 5400 | 785241.2 | ← Duplicate |
| 264 | 1311 | 54210 | |
| 264 | 2102 | 20150 | |
| 264 | 3299 | 348758 | ← Duplicates |
| 277 | 1500 | 3.56 | |
| 277 | 5400 | 9812.45 | ← Duplicates |
| 282 | 1500 | 10.25 | |
| 282 | 5400 | 35264.12 | |
| 299 | 1600 | -800.25 | |
| 299 | 1990 | 6545 | |
| 299 | 3299 | 32658.26 | |
| 299 | 4500 | 487269.5 | |
| 299 | 4900 | 56987.6 | |
| 299 | 5400 | 177654.9 | |

NOTE: Use the same method for actual expenditure data file uploads.

Audit Revenue and Expenditure Summary Typos:

Audit Summary Typo Email From 22-23 Audit Review Season:

On Fri, Mar 8, 2024 at 2:27 PM ODE School Finance <ODE.SchoolFinance@ode.oregon.gov> wrote:

Hello – Hope you are doing well!

During the 2022-23 Audit/Actuals reconciliation review process for your School District, we have found a few items that may need editing in your electronic actual revenue data collections.

1. In the **2022-23 Audit Revenue Summary for Fund 400** on page 73, source code 5100 was missing and were curious if that may be a typo.
 - If so, we would like to receive an email explanation that source code 5100 was meant to be included in the audit summary.
 - If not, we would like to see the 5100-source code deleted from the data collection.

| Revenues (sources) | | | | | |
|--------------------|------|-------------|-----------------------|---------------------|--------------------|
| Page Number | Fund | Source Code | Audit Document Amount | Actuals Data Amount | Difference |
| pg. 73 | 400 | 5100 | \$ 0.00 | \$ 33,000,000.00 | \$ (33,000,000.00) |

Please review our findings and make any necessary edits to the actuals data collections. I have re-opened the actuals data collections for your edits through **Tuesday 3/12/2024**, and as a reminder, remember to **verify your submission** when you are done.

Please feel free to contact us with any questions or if you need another extension to the data collection. Thank so very much for all your hard work and have a great weekend!

NOTE: This is the same for actual expenditure summary typos.

Acceptable Email Response for Audit Summary Typos:

Good morning!

Yes, that source code 5100 was meant to be included in the audit summary on page 73.

Thank you and enjoy the sunshine we are experiencing this weekend!

Business Manager Name





Questions

Please feel free to direct any questions to: kylee.burks@ode.oregon.gov or ODE.SchoolFinance@ode.oregon.gov



Thank You

We could not make a difference to students without you!