



2023-24 Audit Review Season Reminders

By: Kylee Burks - ODE Fiscal Transparency Analyst

Agenda:

- Audit Review Season Timeline
- Audit Review Season Statutes and Rules
- Best Practices
- Most Frequent Data Errors
- How To Resolve Data Errors
- Questions? ODE.FiscalTransparency@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.FiscalTransparency@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:

Navigation menu: Student Collections, Institution Collections, Staff Collections, ARUA, Reports, Help




Sub-menu: Actual Revenues 22-23

Submission / Maintenance 

File Upload



Error Management



Production Download



Edit	Fund Cd	Fund Name	Src Cd	Source Name	Amount	Delete
	100	General Fund	1110	Ad valorem taxes levied by district		

Actual Revenues

Save Cancel

Fund Code  100 - General Fund 

Source Code  1110 - Ad valorem taxes levied by district 

Amount  

Save Cancel

How To Resolve Actual Revenue & Expenditure Errors:

This screenshot shows the 'Institution Collections' tab selected. The 'Actual Revenues 22-23' dropdown menu is open, displaying options: 'Submission / Maintenance', 'File Upload', 'Error Management', and 'Production Download'. A green star highlights the 'Production Download' option. The 'School Year' is set to '2023-2024'.

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

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:

Navigation tabs: Student Collections, Institution Collections, Staff Collections, ARUA, Reports, Help

Sub-navigation: Status Tracking, Re

Selected menu: Actual Expenditures 22-23

School Year: 2023-2024


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

Menu options (from Actual Expenditures 22-23):

- Submission / Maintenance
- File Upload
- Error Management
- Production Download
- Operational Units

Menu options (from Error Management):

- Review Queue
- Review Email
- Review Errors
- House Keeping
- Download Errors



Navigation tabs: Student Collections, Institution Collections, Staff Collections, ARUA, Reports, Help

Sub-navigation: Status Tracking, Re

Selected menu: Actual Revenues 22-23

School Year: 2023-2024

	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	■■■■		


Menu options (from Actual Revenues 22-23):

- Submission / Maintenance
- File Upload
- Error Management
- Production Download

Menu options (from Error Management):

- Review Queue
- Review Email
- Review Errors
- House Keeping
- Download Errors

Consolidated Collection



How To Resolve Actual Revenue and Expenditure Errors:

The screenshot shows a web application interface with a top navigation bar and a main content area. The top navigation bar includes tabs for 'Student Collections', 'Institution Collections', 'Staff Collections', 'ARUA', 'Reports', and 'Help'. The 'Institution Collections' tab is active, and a dropdown menu is open showing 'Actual Expenditures 22-23' and 'Actual Revenues 22-23'. The 'Actual Revenues 22-23' option is selected, and a second dropdown menu is open showing 'Submission / Maintenance', 'File Upload', 'Error Management', and 'Production Download'. The 'Error Management' option is selected, and a third dropdown menu is open showing 'Review Queue', 'Review Email', 'Review Errors', 'House Keeping', and 'Download Errors'. The 'Download Errors' option is highlighted with a green star. The main content area shows a 'School Year : 2023-2024' dropdown and a table with columns 'Due Date' and 'Collection Name'. The table contains three rows: 'Budget Expenditures 23-24' with due date '08/15/2023', 'Budget Revenues 23-24' with due date '08/15/2023', and 'Operational Unit Survey 22-23' with due date '01/02/2024'. Each row has a status indicator (a series of black dots) and a dropdown arrow in the first column.

	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 displays a software interface with a top navigation bar containing tabs: Student Collections, Institution Collections, Staff Collections, ARUA, Reports, and Help. Below this, a sub-navigation bar includes 'Status Tracking' and 'Actual Expenditures 22-23'. A dropdown menu is open from 'Actual Expenditures 22-23', showing options: Submission / Maintenance, File Upload, Error Management (highlighted), Production Download, and Operational Units. A second dropdown menu is open from 'Error Management', showing options: Review Queue, Review Email, Review Errors, House Keeping (highlighted with a green star), and Download Errors. Below the navigation, a 'School Year' dropdown is set to '2023-2024'. A table with columns 'Due Date' and 'Collection Name' is visible, showing two rows: '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

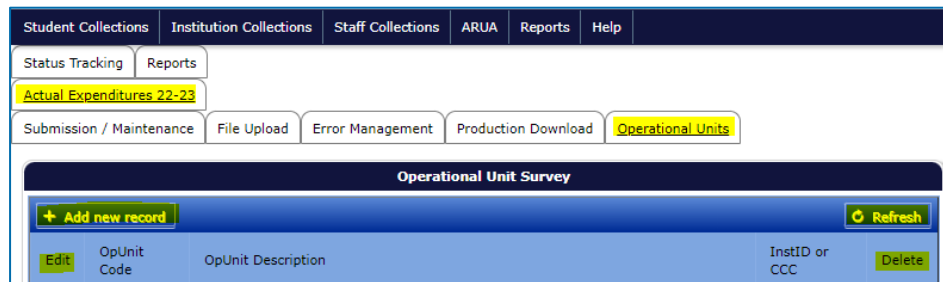
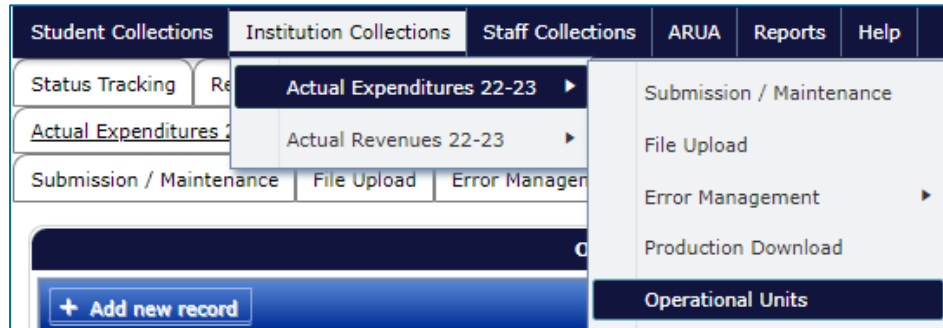
Student Collections	Institution Collections	Staff Collections	ARUA	Reports	Help
Status Tracking		Reports			

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	████	██████████	04/15/2024 11:41:28 AM	100	0
▶	04/19/2024	Actual Revenues 22-23	████	██████████	04/15/2024 11:41:28 AM	██	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
 <input type="button" value="Verify Submission"/> <input type="button" value="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
55t	5000 Subtotals	\$66,417,341.00	\$16,967,572.00	\$3,035,510.00



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

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	4,655,262	-
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	24,146,729	316,721	-	4,993,897
Total revenues	225,452,895	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	-	17,826	8,858,960
Facilities acquisition and construction	-	200	-	7,023,813	565
Capital outlay	428,211	719,218	-	51,568,831	349,116
Debt service	-	-	-	-	-
Principal	-	-	28,165,000	70,319	-
Interest	-	-	17,279,555	1,309	-
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	193,949,397	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



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	
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!

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



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



Questions

Please feel free to direct any questions to:
ODE.FiscalTransparency@ode.oregon.gov



Thank You

We could not make a difference to students without you!