COLORADO
Department of Education

At-Risk Count
Audit Documentation Quick Reference

The following is a summarization of the audit process and documentation requirements outlined in the **At-Risk Count Audit Resource Guide,** which can found at the following url:
http://www.cde.state.co.us/cdefinance/auditunit_atrisk_freeandreduced.

When engaging a district for audit, the School Auditing Office will provide the district with an At-Risk Count sample spreadsheet which lists each student for whom documentation evidencing free or reduced-price lunch eligibility is required for review. The sample spreadsheet will be uploaded to the "At-Risk Count" subfolder found in the district's audit Syncplicity folder (District Code_District Name_Audit_FAST).

For each student who appears on the sample list, the district must provide documentation which demonstrates that the student was eligible for free or reduced-price lunch as of the Pupil Enrollment Count Date for that year. This documentation may include:

- **Direct Certification list dates**
- **Application for Free or Reduced-Price School Meals**
- **Family Economic Data Survey (FEDS) form**
- **Extended Eligibility documentation**
- **Categorical Eligibility Determination lists (such as district migrant, homeless, Head Start, runaway, and/or foster child lists)**

For districts that collect Applications for Free or Reduced-Price School Meals electronically (i.e., online applications), the following reports are acceptable for at-risk audit purposes:

Vendor	Software/Platform	Report
Horizon	One Source/Salona	**Application Detail**
Infinite Campus	FRAM	**Processed Application Detail**
PrimeroEdge	PrimeroEdge	**"Export to Excel" button from the Master Index Page**
Harris School Solutions	Etrition/EZMealApp	**Application Form**
PaySchools	PaySchools	**Reports→Applications→New Applications**
MCS/Heartland	Franklin	**Application Detail**
Titan School Solutions	Titan School Solutions	**Reports→Eligibility→Application**

All relevant documentation is subject to review for any, and all, students included in the district's at-risk count sample. **This list is not exhaustive, and additional documentation may be requested during the course of the audit.**