



The Impact of Fraudulent Attendance Reporting



§18-9A-23. Obtaining state funds by falsifying reports; penalty.

- It shall be unlawful for any person knowingly and intentionally to falsify any enrollment, or attendance reports for the purpose of obtaining state funds allocated to a county under the provisions of this article.
 - Any person who violates the provisions of this section is guilty of a misdemeanor, and, upon conviction thereof, shall be confined in the county jail for not more than six months, or fined not more than \$1,000, or both.
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| Attendance Data Governance

WVBE Policies govern key data definitions and uses:

- **Policy 4110:** calculation of attendance/absence
 - **Policy 2322:** accountability system and related calculations
 - **Policy 8100.1:** calculation of average daily attendance
 - **Policy 4350:** responsibilities for data entry and accuracy
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| Attendance Data Tied to Funding

- Absences must be entered into WVEIS and must accurately reflect students' attendance (or non-attendance) during the school day.
 - Attendance data—daily absences, specifically—are used to calculate metrics for the accountability system, for calculating part of the school aid formula (i.e., average daily attendance) for determinations of how to allocate federal program dollars.
 - If attendance data are not accurate, or, more to the point, if accuracy is willfully ignored and undermined, that could constitute fraud.
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| Scenario

- High School was providing a modified schedule for seniors who had completed all credits needed for graduation.
 - Almost 60 students only had one or two courses on their schedule and the rest of the day was coded “out of school environment.”
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Financial Concerns

- CTE funds for the following school year are based on the number of completers from the previous school year.
 - School received a school improvement allocation of \$264,572.93 based on a student population of 672 students. Removing 59 students from their enrollment would leave them with 613 students. In such a case, their school improvement allocation would have been \$244,942.99. This would have been a decrease of \$19,629.94.
 - FTE would have been decreased by \$300,000.
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| Policy Language

Policy 4110 references the language in Policy 2510 that all county boards shall:

- ensure all students shall be scheduled in the defined high school coursework, college courses, CTE programs, credit recovery, Option Pathway, experiential learning, or virtual college courses for the full instructional day during grades 9-12 per **Policy 2510**.

And if they are not enrolled, the county must have a policy that includes:

- 4.3.a.2. definitions of compelling circumstances under which students may attend school for fewer than four full years and/or may be scheduled for courses for less than the full instructional day W. Va. 126CSR42, Policy 2510, Assuring the Quality of Education: Regulations for Education Programs (Policy 2510).
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| Student Concerns

- HS is receiving funding based on full-time student enrollment. However, students are not required to attend and are not provided with a schedule with appropriate courses.
 - This practice does not meet **students' constitutional rights to a thorough, free public education.**
 - The current scheduling practice may negatively impact Career and Technical Education (CTE) opportunities by limiting students' ability to focus on CTE pathways, complete state-approved CTE programs of study, and engage in work-based learning experiences.
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| Student Concerns

- **Special Education Environments:** A key special education indicator focuses on ensuring students are served in general education settings to the maximum extent appropriate. For this indicator, WVEIS has a denominator set in the IEP system based on the full school day's total minutes. It would be difficult to determine whether the students were reported on their IEP in the correct LRE unless the denominator is changed manually to avoid inaccurately counting the blocked-out time as general education or special education time. Errors in this record-keeping could impact the county and the state's results for meeting targets that address educational environments.
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| Other Scenarios

- Not recording all absences
 - Inaccurately coding students as present
 - e.g., coding students as present “elsewhere” for vacations or non-school-sponsored activities
 - Inaccurately coding students as absent
 - Less of a fraud concern; more of an accuracy concern
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| Other Scenarios

- Not utilizing the administrative withdrawal process.
 - **Administrative withdrawal.** The process of disenrolling a student between the ages of 6-16 who has been absent for at least 10 consecutive school days without a known reason, after all reasonable efforts to locate the student have been exhausted. Administrative withdrawal is the process of removing students from enrollment in the absence of a specific terminal event such as transfer, dropout, or graduation due to extraordinary circumstances such as excessive absenteeism; administrative withdrawals shall be limited to the circumstances outlined in this subsection.
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| Administrative Withdrawal

- Steps must be documented in WVEIS
- Only the attendance director can utilize the code

FTE/Enrollment





| State Aid Funding Rules

- Students must be enrolled with a valid status
 - Must have valid total FTE
 - Must meet age eligibility criteria
 - Must be 4-21 years by July 1; may be 3 years with active IEP
 - Must be enrolled in eligible grade level (PK-12)
 - Must reside in West Virginia
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| Enrollment & FTE

- Students must be enrolled with a valid status
 - Excluded: EN88, ENHOPE, HOPEID, WD##, DR##, GR##
 - Students must have a valid FTE value
 - Range: 0.001 to 1.000
 - Total FTE used in state aid funding calculations
 - Total FTE cannot exceed 1.000
 - “Dual” Enrollment requires extra care
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| Full-Time Enrollment

- FTE summed across all enrollment locations = Total FTE
 - Total FTE of 1.00 = full-time enrollment
 - Total FTE ≥ 0.900 = inclusion in accountability
 - All FTEs are summed to the district level for state aid funding calculations
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| “Dual” Enrollment & FTE

- *Note: “Dual” Enrollment \neq Dual Credit*
 - Enrollment in more than 1 district location
 - Do not enroll students in more than 3 locations
 - EN01 (Part-time enrollment) status at all locations
 - Location FTEs must follow certain rules
 - Total FTE cannot exceed 1.000
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“Dual” Enrollment & FTE Rules

- Must be enrolled at a school of record (SOR)
 - FTE at SOR must be at least 0.01; may be greater
 - May be enrolled at 1 or 2 other locations (e.g., CTE center, alternative school, virtual program)
 - FTEs at schools of attendance must match services/time at each location
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