



CGRES D Pupil Auditing Consortium

AAESA • CGRES D • GIRESD • MCESA • MOISD • NCRESA

PUPIL ACCOUNTING UPDATE – CONSORTIUM APPROACH TO PUPIL AUDITING



**Business Manager/
CPA Workshop**

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Pupil Auditing &
Business Service Coordinator



Objectives



**What is involved
in operating a
consortium?**



**How to manage
50 districts & 6
ISDs ?**



**Why-
benefits?**



Assistance



History

- ☐ 20 years
- ☐ Partnership
- ☐ Staff Transitions
- ☐ 50 districts/6 ISDs

Costs

- ☐ Cost reimbursement basis
- ☐ Estimate & bill based on student count
- ☐ 10% administrative costs
- ☐ Calculate actual per student at year end
- ☐ Surplus/deficit



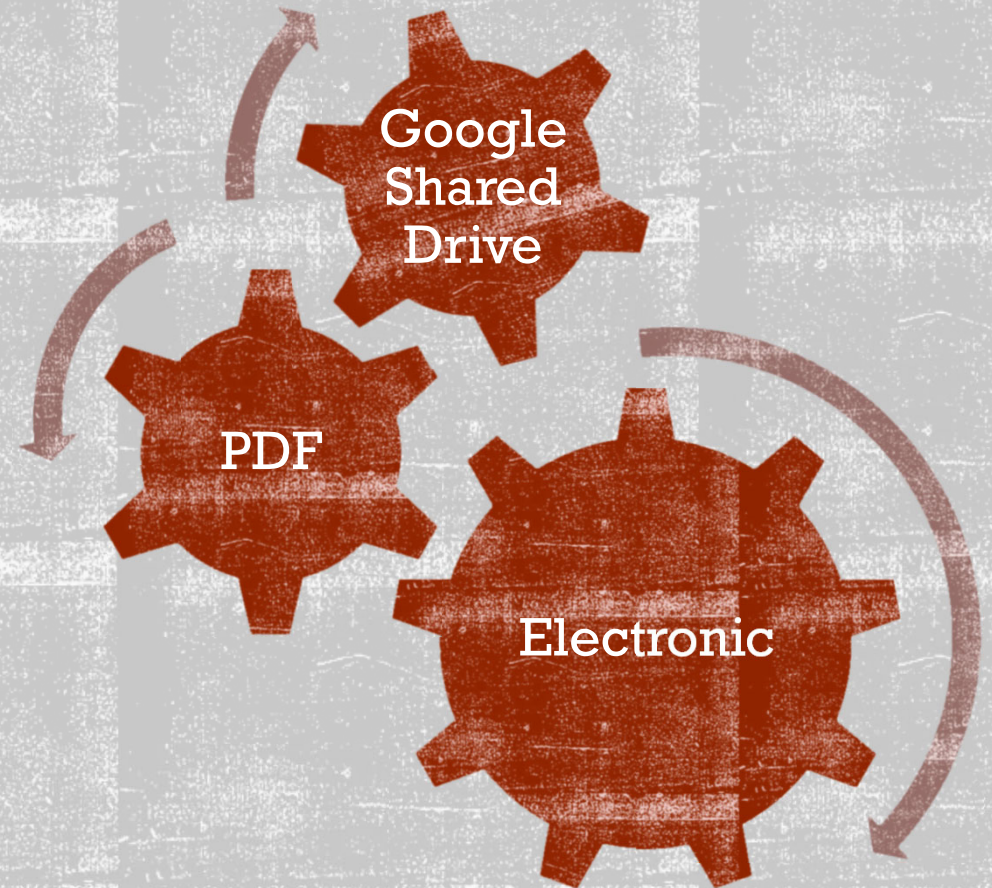
Staffing

5 People= 3.5 FTE

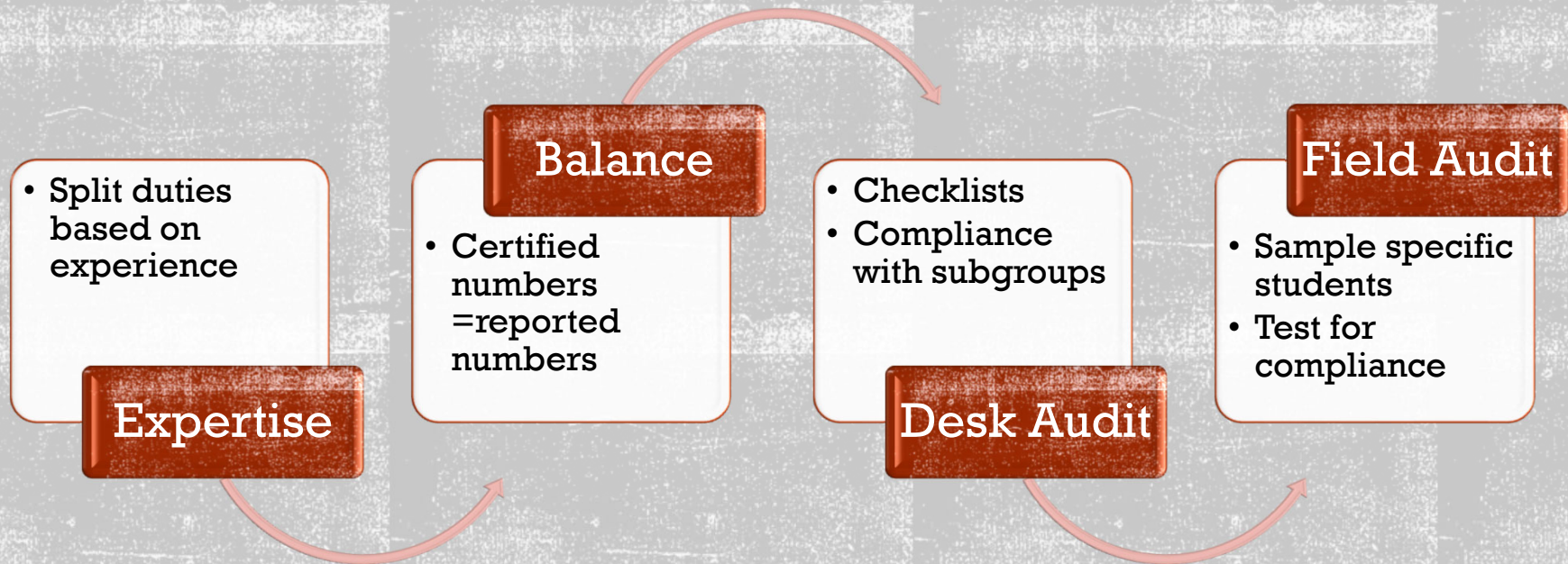


- ☐ 1 full-time supervisor
- ☐ 2 full-time
(School year)
- ☐ 1 part-time retiree
(Audit season only)
- ☐ 1 split position
(Business office)

Information flow



WORKLOAD





Benefits of Consortium

- ✓ **Expertise**
- ✓ **Multiple people to review/research**
- ✓ **Focus on pupil accounting**
- ✓ **Staffing**

Questions



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