

EARLY LEARNING COALITION OF OSCEOLA COUNTY

VOLUNTARY PREKINDERGARTEN PROVIDER POST ATTENDANCE AUDITS

ITEM: 510A.07

EFFECTIVE DATE: 3-19-26

REVISED: 3-19-26

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POLICY STATEMENT

The Early Learning Coalition of Osceola County (Coalition) is responsible for conducting monitoring activities to ensure the accuracy of the payments of the monthly reimbursement requests. This will be accomplished through post audit monitoring of Voluntary Prekindergarten (VPK) providers who received reimbursement at some point during the fiscal year.

PROCEDURE

A. Voluntary Prekindergarten Provider Attendance Records Maintenance Requirements

1. To ensure provider payment accuracy, all Voluntary Prekindergarten providers are required to comply with the following requirements:
 - a) Maintain attendance records that are supported by the Child Attendance and Parental Choice Certificates (Forms OEL-VPK03L Long Form or OEL-VPK 03S Short Form along with a daily sign in/sign out sheet) that identify the child and contain notation of days the child attended the VPK program. If using the Child Attendance and Parental Choice Certificates OEL-VPK 03S Short Forms daily sign in/sign out sheets that identify the child and contain the signature of the parent or responsible party signing the child in and out of the provider's care must be attached. The use of a recognized childcare attendance software program capturing daily attendance through keypad codes, touch screen sign in/sign out, or fingerprint recognition are also acceptable methods of tracking attendance providing written reports can be generated upon request. Any other methods of recording attendance must meet the approval of the Coalition prior to reimbursement.
 - b) Maintain all attendance records for a minimum of five (5) years from the child's date of entry to the provider's childcare program.

B. Audit Requirements of Voluntary Prekindergarten Provider Attendance Records

1. The Coalition shall audit all Voluntary Prekindergarten providers at least on time during the fiscal year. Any on-site audit visits may be announced or unannounced.
2. The Coalition may at any time select a provider for audit if there is a reason for concern, as well as re-selecting a previously audited provider. The Coalition or its designee may audit the attendance records at any time either on-site or by requesting documentation and may extend an audit back to any period in which the provider received Voluntary Prekindergarten funding.
3. Providers' records that fail to substantiate the reimbursement reconciliation may result in a disallowed subsidy payment. These are adjusted from future reimbursement payments. In the event future payments are not available, the Coalition will make reasonable attempts to collect the funds, including but not limited to, the use of a collection agency.

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4. When auditing a Voluntary Prekindergarten provider, the following process shall be used:
 - a) The Voluntary Prekindergarten provider's documentation shall be reviewed for validation. Documentation may include, but is not limited to, the provider's Certificate of License or Letter of Confirmation if applicable.
 - b) The Coalition shall determine the audit sample of Voluntary Prekindergarten children for each provider selected.
 - c) The Coalition shall review the records for the selected audit sample, including attendance documentation, Child Attendance and Parental Choice Certificate completion and reimbursements, to identify any errors.
 - d) All identified errors shall be documented, including daily attendance errors and any financial discrepancies.
 - e) Any daily attendance errors will be reconciled by entering adjustment updates in EFSM.
 - f) Any financial discrepancies resulting in overpayment shall be reconciled through either repayment by the provider or by withholding funds from future payments.
 - g) Any financial discrepancies resulting in underpayments shall result in the Coalition issuing payment to the provider for the difference in the next payment cycle.
 - h) Voluntary Prekindergarten providers with documented errors shall be provided with technical assistance related to acceptable verification procedures and record-keeping requirements.
 - i) All documented errors and any technical assistance provided to the provider shall be recorded in EFSM under the provider's profile in the Provider Notes section.
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PARTIES AFFECTED

All Voluntary Prekindergarten Providers

ASSOCIATED DOCUMENTS / FORMS

Provider Attendance Records, Child Attendance and Parental Choice Certificate, Post Audit Form, 5045 Financial Reports