

# **EARLY LEARNING COALITION OF OSCEOLA COUNTY**

## **SCHOOL READINESS PROVIDER POST ATTENDANCE AUDITS**

**ITEM:** 430A.03

**EFFECTIVE DATE:** 12-20-07

**REVISED:** 3-19-26

Page 1 of 2

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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 all school readiness providers who received reimbursement at some point during the fiscal year.

### **PROCEDURE**

#### **A. School Readiness Provider Attendance Records Maintenance Requirements**

1. To ensure provider payment accuracy, all School Readiness providers are required to comply with the following requirements:
  - a) Maintain attendance records that are supported by 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. The use of a recognized child care 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. Authorized signature, paper or electronic, includes provider designee for children who are transported via school to or from the provider site or a parent or person authorized by the parent as documented in writing and on file with the provider. 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 child care program.

#### **B. Audit Requirements of School Readiness Provider Attendance Records**

1. The Coalition shall audit all school readiness providers at least once during the fiscal year.
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 through requesting documentation and may extend an audit back to any period in which the provider received school readiness 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.
4. When auditing a school readiness provider, the following process shall be used:
  - a) The school readiness provider's documentation shall be reviewed for validation. Documentation and may include, but is not limited to, the provider's Certificate of License, Letter of Confirmation, and/or Gold Seal Credentials, if applicable.
  - b) The Coalition shall determine the audit sample of school readiness children for each provider.
  - c) The Coalition shall review the records for the selected audit sample, including attendance documentation and reimbursements, to identify any errors.
  - d) All identified errors shall be documented, including any financial discrepancies.
  - e) Any financial discrepancies resulting in overpayment shall be reconciled through either repayment by the provider or by withholding funds from future payments.

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Page 1 of 2

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- f) If error documentation indicates underpayment, the Coalition shall issue payment to the provider for the difference in the next payment cycle.
- g) School readiness providers with documented errors shall be provided with technical assistance related to acceptable verification procedures and record-keeping requirements.
- h) 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 School Readiness Providers

### **ASSOCIATED DOCUMENTS / FORMS**

Provider Attendance Records, Post Audit Form, 5045 Financial Reports