

Joe Lombardo  
Governor  
Jhone M. Ebert  
Superintendent  
of Public Instruction



Southern Nevada Office  
2080 E. Flamingo Rd., Suite 210  
Las Vegas, NV 89119-0811  
Phone: (702) 486-6458  
Fax (702) 486-6450

**STATE OF NEVADA**  
**DEPARTMENT OF EDUCATION**  
700 E. Fifth Street | Carson City, Nevada 89701-5096  
Phone: (775) 687-9200 | [www.doe.nv.gov](http://www.doe.nv.gov) | Fax: (775) 687-9101

July 17, 2024

Ms. Miriam Benitez, Executive Director  
Strong Start Academy Elementary School  
310 S. 9<sup>th</sup> St.  
Las Vegas, NV 89101  
[mbenitez@clvstrongstartes.org](mailto:mbenitez@clvstrongstartes.org)

Ms. Lorna James-Cervantes, Board President  
Strong Start Academy Elementary School  
[ljamescervantes@clvstrongstartes.org](mailto:ljamescervantes@clvstrongstartes.org)

RE: Pupil Enrollment and Attendance Audit  
School Year 2023 – 2024 (Q1 – Q4); Audit No. 24-2673-136

Dear Ms. Benitez and Ms. James-Cervantes:

Enclosed is the report of our Pupil Enrollment and Attendance Audit of the Strong Start Academy Elementary School for the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, & 4<sup>th</sup> quarters of the 2023 – 2024 school year. We do not require a response to this report from the school as there were not exceptions to the items we reviewed.

We appreciate the cooperation and courtesies extended to us during the course of the audit. If you have any questions, please contact me at 775-687-9231.

Sincerely,

A handwritten signature in blue ink that reads "Michael Shafer".

Michael Shafer  
Chief Auditor

MS/lw

Enclosure: Pupil Enrollment and Attendance Audit

cc via email: Melissa Mackedon, Executive Director, State Public Charter School Authority  
James Malone, Program Analyst, LCB  
Yuriy Ikovlev, Program Analyst, LCB  
Lilliana Camacho-Polkow, Program Analyst, LCB  
Michael Rankin, Executive Branch Budget Officer I, Budget Division, CFO

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**STRONG START ACADEMY ELEMENTARY SCHOOL**

**PUPIL ENROLLMENT AND ATTENDANCE AUDIT**

**SCHOOL YEAR 2023 – 2024 (Q1 – Q4)**



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**Student Investment Division \* Audit Office \* Las Vegas, Nevada**  
**Audit No: 24-2673-136**

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# INTRODUCTION

## Organization

Strong Start Academy Elementary School  
Las Vegas, Nevada  
Grades: K – 3  
Locations: 1  
Sponsor: State Public Charter School Authority

## Program

Pupil Centered Funding Plan (PCFP)

## Objectives

The purpose of the examination was:

- To determine if the School’s average daily enrollment (ADE) on a specific date matched the number of pupils contained on the master register.

## Background

Replacing the 54-year old Nevada Plan, the PCFP prioritizes equity by funding students based on their unique needs and circumstances. The plan seeks to provide all students with a base level of resources, and to provide greater support to those who need it. In addition, for the first time ever, Nevada’s education funding formula accounts for the adjusted costs of providing education in urban and rural and large and small district and school settings across Nevada.

The statutes (laws) addressing financial support of school systems, the system of public instruction, and pupil enrollment and accounting are contained in NRS 386, 387, and 388. The regulations included in the Nevada Administrative Code (NAC) 386, 387, and 388 are also pertinent.

Effective July 1, 1999, the Nevada Legislature enacted NRS 387.304, requiring NDE to conduct an annual audit of the count of pupils for apportionment purposes reported by each school district. In addition, NRS 387.1238 allows for the verification of “reports of enrollment and daily attendance submitted by any school district, charter school, or university school for profoundly gifted pupils for apportionment purposes.”

# PUPIL ENROLLMENT AND ATTENDANCE AUDIT

## Enrollment Verification

Our audit procedures included comparing the output of the School's ADE in Infinite Campus to the master register for a selection of School session dates shown in the table below. The School Spot Check Results identify the School and the dates that were selected for review.

### Results:

Through our audit process, we could verify the average daily enrollment at the School was:

Quarter 1:	139.88
Quarter 2:	143.51
Quarter 3:	144.04
Quarter 4:	147.29

- There were no exceptions to the enrollment for apportionment.

## School Spot Check Results

School: Strong Start Academy Elementary School			
Dates Tested	ADE in Infinite Campus	Master Register Enrollment Confirmed in Audit	Variance
September 7, 2023	142	142	0
September 13, 2023	142	142	0
September 27, 2023	141	141	0
October 18, 2023	144	144	0
November 27, 2023	144	144	0
December 11, 2023	145	145	0
January 3, 2024	146	146	0
February 7, 2024	143	143	0
March 25, 2024	146	146	0
April 8, 2024	148	148	0
April 18, 2024	148	148	0
May 6, 2024	147	147	0

**Results:**

No discrepancies were noted for the items reviewed.

## **RESPONSE FROM CHARTER SCHOOL**

No response from the School was required as there were no exceptions to the items that were reviewed.