Table
Audit Objectives and the Methods Used to Address Them

	AUDIT OBJECTIVE	METHOD
1	Review and evaluate the laws, rules, and regulations significant to the audit objectives.	Reviewed the laws, rules, and regulations significant to the audit objectives including the state law that established the KOHA program.
2	For up to six local educational agencies (LEA), including at least two with evidence of high compliance with KOHA reporting and high screening rates, at least one with low overall KOHA screening rates, and at least one with low compliance with data reporting, evaluate the extent to which schools and districts are complying with the statutory requirements of KOHA by reviewing and evaluating the following: a. The processes utilized for notification of parents/guardians of the assessment requirement and provision of related health, insurance, and contact information, including whether such information was provided in multiple languages as required. b. The processes for notifying, following up, collecting and reporting required information, and whether those processes comply with all statutory requirements. c. The barriers that may exist to participation at all relevant levels in the above reviews, including whether there are language or accessibility barriers to accessing information, lack of clear statutory requirements, inability to find oral health professionals to complete the KOHA, and cost or lack of funding for KOHA. d. The resources allocated for administration of all requirements of KOHA, how such resources are prioritized, and whether such funds are identified in LCAP priority funding or LCFF funding. e. The processes that are in place at the state and local level to evaluate compliance with KOHA requirements and any enforcement mechanisms available and utilized.	• Obtained data from SCOHR related to the KOHA program and from CDE related to enrollment. Reviewed these data to determine which school districts exhibited the characteristics listed in the audit objective, such as high assessment rates. Assessed other relevant information, including geographic location and total enrollment. Selected six districts to review, as shown in Table 1. • Determined that to comply with the KOHA program's notification requirements, school districts must provide parents with information related to the oral health assessment requirement, health insurance, and contact information for additional resources. • Interviewed staff at each school district and reviewed related documentation to identify each districts' processes for complying with the KOHA program's notification requirements, including providing these notices in other languages when required; following up on unreturned assessments; and reporting KOHA results. • Attempted to review districts' local data to determine whether cost or access barriers caused students' inability to complete the oral health assessment. Determined that these data were unreliable. • Interviewed district staff to learn about barriers to implementing the KOHA program, including those affecting districts' ability to comply with the KOHA program's requirements. • Interviewed staff and reviewed districts' LCAPs and annual budgets to analyze how districts funded their KOHA efforts and determine whether districts allocated funding discretely for KOHA. • Interviewed staff at the county programs associated with the selected districts to identify activities the county programs had engaged in and the funding used, if any, to support those activities. • Interviewed staff at CDE and DPH and reviewed relevant documentation to identify and evaluate their processes for ensuring statewide KOHA program compliance and conducting oversight. • Interviewed district staff and reviewed relevant documents to evaluate each selected school district's attested process for monitoring KOHA program compliance and performance.
3	For the selected agencies, evaluate the level of compliance with the KOHA screening requirement. Using the data available at the district and county level, determine the following: a. The number of children in the LEA's jurisdiction subject to the KOHA requirement, including those who have untreated decay, who have an urgent need for care, and for whom parents or guardians waived the oral assessment and the reasons for the waivers. b. The number of assessments completed, and the numbers of children for whom there both were no waiver or assessment completed.	Obtained a selection of hard-copy assessment and waiver forms from each district as well as exports from districts' data systems. Compared districts' local KOHA program data against the hard-copy assessment and waiver forms we obtained to determine whether districts completely and accurately recorded these results in their data systems. Because we found that the districts' data were generally not sufficiently reliable for answering this audit objective, we do not report most of these data, as we describe in more detail in Table 3.

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4	Evaluate the data collection system used to collect KOHA data, such as SCOHR, and the processes used at all relevant levels for collection and data entry to determine whether these processes comply with existing requirements and relevant best practices. Additionally, identify the processes used by LEAs to evaluate the data for purposes of informing any changes to processes or improvement efforts, and whether this aligns with best practices. a. As part of the above analysis, evaluate where and to whom the relevant data are being reported, whether such reporting complies with existing requirements, and identify any gaps in reporting that prevent data from being reported to entities that need it, including but not limited to county-based oral health programs, Department of Health Care Services and Medi-Cal, DPH, and CDE.	• Selected 10 school districts that did not report KOHA results to either SCOHR or their county office of education and interviewed staff at these districts to determine why they did not report. We selected these districts from among the five counties with the most nonreporting districts and considered their enrollment to obtain a variety of district sizes. • Reviewed statewide KOHA program data in SCOHR and interviewed the contractor that operates SCOHR to evaluate the data's reliability and determine whether SCOHR includes data validation controls. • Compared each district's local KOHA program data to the data these districts reported to SCOHR to identify discrepancies. • Interviewed selected school districts and reviewed documentation to determine the extent to which they have evaluated their KOHA data to inform improvement efforts, and the manner in which they have reported their local KOHA data. • Reviewed how the county programs associated with the selected districts used the districts' reported KOHA program data to evaluate and improve local oral health outcomes.
5	For those LEAs that report higher compliance with KOHA, evaluate whether there are best practices that can be used in other areas to improve processes and gain compliance, including practices related to allocation and availability of resources, on-site screening, and passive versus active opt-out procedures. In addition, evaluate whether any of the reviewed LEAs exhibit best practices with respect to follow-up practices for parents or guardians who cite financial burdens or lack of access to care or have students with an urgent need for care. Additionally, evaluate these processes relative to other potential best practices within the State or other programs to increase compliance, such as hearing, vision, or scoliosis screening requirements.	• Evaluated the KOHA practices at the two districts we selected for their high compliance rates in SCOHR—Milpitas and San Luis Coastal—to determine whether their practices could be considered best practices for other districts. • Evaluated the six selected school districts' practices for responding when students waive the assessment requirement or when a student's assessment identifies an urgent dental need to identify possible best practices. • Reviewed state law to determine whether statutory requirements for school-based vision, hearing, and scoliosis screenings include best practices for the KOHA program. • Interviewed staff at the six selected school districts to understand their practices regarding school-based vision and hearing screenings as well as their perspectives on whether the KOHA program could benefit from the adoption of identified practices.
6	Evaluate the roles that relevant LEAs play in ensuring adequate processes for information and assessments, as well as provision of resources, to assist with compliance with KOHA, including, to the extent possible, dental and health providers, county-based oral health programs, Department of Health Care Services and Medi-Cal, DPH, and CDE. As part of this evaluation, determine whether there are opportunities to improve communication or partnerships to better ensure compliance with KOHA.	• Interviewed relevant staff at DPH, CDE, and the Department of Health Care Services to determine their involvement with LEAs regarding KOHA compliance. • Interviewed representatives for the California Partnership for Oral Health to obtain their perspectives on how statewide and local entities work with school districts to support the KOHA program. • Interviewed the six selected school districts to determine the extent to which state and local entities involved with KOHA have supported school districts' implementation of KOHA. • Interviewed staff and reviewed documentation at the county programs associated with selected districts to determine the extent to which local programs supported districts' compliance with the KOHA program's requirements.

Source: Audit workpapers.