

Corrective Action Plan Follow-up Review: Career and Technical Education Industry- Based Certifications Audit

Audit Plan Code: 22.03.FF



Assurance | Insight | Objectivity

Final Follow-up Report
June 29, 2023

Management implemented a corrective action plan (CAP) with seven (7) activities to address the findings, observation, and recommendations in the original audit report. As such, this report represents the close-out of this CAP.



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Abbreviations

ACA	Adobe Certified Associate
ACU	Autodesk Certified User
ARG	Administrative Reference Guide
CAP	Corrective Action Plan
CCMR	College, Career, and Military Readiness
CTE	Career and Technical Education
EPISD	El Paso Independent School District
FASRG	Financial Accountability System Resource Guide
IBC	Industry-Based Certification
IIA	Institute of Internal Auditors
MOS	Microsoft Office Specialist
PEIMS	Public Education Information Management System
SOP	Standard Operating Procedures
TEA	Texas Education Agency



Background

The Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing, Performance Standard 2500 - Monitoring Progress, require we "...establish and maintain a system to monitor the disposition of results communicated to management." Internal Audit has established the Corrective Action Plan (CAP) process to meet this requirement. The process includes monitoring and reporting whether management has implemented corrective actions to address audit findings, observations, and recommendations.

Internal Audit issued the Career and Technical Education Industry-Based Certifications Audit Report to District management and administration on June 23, 2022. The [original audit report](#) is posted on the EPISD's website. We performed the audit as part of the Board-approved 2021-2022 Internal Audit Plan. The objectives of the original audit were to determine:

- The completeness and accuracy of the Industry-Based Certification (IBC) PEIMS data reported to the Texas Education Agency (TEA) and,
- If the practice to purchase IBC vouchers in bulk was beneficial to the District.

The scope of the audit included IBCs earned between September 1, 2020, and May 31, 2021, and reported in the Public Education Information Management System (PEIMS) 2020-2021 Summer submission.

Our audit found instances where (i) Industry-Based Certifications (IBCs) earned by students were not reported to TEA, (ii) IBCs were reported to TEA in the incorrect PEIMS submission, and (iii) four instances it was not beneficial to purchase exam vouchers in bulk.

The original audit report included two (2) findings, one (1) observation, and eight (8) recommendations. For reference, a summary of the original audit report findings and observation is provided in **Exhibit A**. District management and administration agreed with our recommendations and developed a corrective action plan (CAP) with seven (7) activities.

Objective and Scope

The objective and scope of this follow-up review were to determine whether management implemented the seven (7) CAP activities or took other actions to address the two (2) findings, one (1) observation, and eight (8) recommendations outlined in the Career and Technical Education Industry-Based Certifications Audit Report.

Methodology

To achieve our follow-up review objective, we:

- Held meetings and communicated with persons responsible for carrying out the CAP activities.
- Reviewed supporting documentation maintained by management as evidence of completion of the CAP activities provided to Internal Audit.

Inherent Limitations

This was a limited scope follow-up review covering only the actions taken by administration to address the original audit findings and recommendations stated in the Objective and Scope section of this report. No representations of assurance are made to other areas or periods not covered by this follow-up review.

Summary of Results

CAP Activities	Implemented	Overall CAP Status
7	7	Closed

Management implemented a corrective action plan with seven (7) activities to address the two (2) findings, one (1) observation, and eight (8) recommendations in the original audit report.

This report represents the close-out of the corrective action plan.

CAP Activities and Action Taken

Management and leadership agreed with eight (8) of the recommendations in the original audit report and incorporated them into seven (7) CAP activities. The details of the seven (7) CAP activities, the person(s) responsible, and the action taken are outlined below.

Activity 1 Implemented

“CTE will schedule a meeting with the Chief Technology Officer to explore the possibility of automating the IBC entry process directly into the Frontline Student System or providing a CSV file to update IBC data onto the Student System daily.”

Person(s) Responsible: CTE Director

Action Taken: CTE staff met with Information Technology staff on July 12, 2022 to discuss the possibility of automating the entry of IBC data from Eduthings to Frontline. It was determined that Frontline does not have a component to import data from Eduthings. The CTE department will continue to enter certifications in Frontline manually.

Activity 2 Implemented

“CTE will incorporate IBC data validation procedures into the CTE Administrative Reference Guide. The CTE Department will obtain PEIMS and Frontline reports that are generated prior to PEIMS submissions to verify the accuracy of the student IBC data entered into the Frontline Student Management System.”

Person(s) Responsible: CTE Director

Action Taken: CTE incorporated data validation procedures for PEIMS submissions to verify the accuracy of student IBC data entered into Frontline. The Administrative Reference Guide (ARG) was updated and presented to Leadership on May 30, 2023.

Activity 3 Implemented

“CTE will create written procedures for entering and managing IBC data along with the data validation procedures in the CTE Administrative Reference Guide.”

Person(s) Responsible: CTE Director

Action Taken: CTE created written procedures for entering, validating, and managing IBC data. CTE created and implemented an online CTE IBC Help Center, which includes video, graphics, and examples for entering data and IBC certificates into Eduthings. The procedures were incorporated into the ARG and presented to Leadership on May 30, 2023.

Activity 4 Implemented

“CTE will require CTE teachers to upload proof of IBC attainment of Certifications and Licensures earned by Students via the IBC recording platform recommended by the Chief Technology Officer to ensure completeness and accuracy of IBC data. The supporting documentation provided by CTE teachers will initiate the entry of earned IBCs to the Frontline Student System. CTE staff and/or campus PEIMS Clerks will validate and finalize teacher-provided data.”

Person(s) Responsible: CTE Director

Action Taken: The procedure for uploading IBC certification and licenses earned by students is in the CTE Help Center and referenced in the revised ARG presented to Leadership on May 30, 2023.

Activity 5 Implemented

“CTE will create an IBC Voucher Request Process for CTE Teachers to request the purchase of IBC exams for students and teachers, including bulk IBC exam vouchers. Bulk voucher purchases are based on economic feasibility and teacher requests. IBC instructions, including the bulk voucher purchasing process, will be in the CTE Administrative Reference Guide and available online via the CTE IBC Help Center.”

Person(s) Responsible: CTE Director

Action Taken: The procedure for teachers to request IBC vouchers for IBC exams, including vouchers purchased in bulk, is in the CTE Help Center and in the revised ARG presented to Leadership on May 30, 2023.

Activity 6 Implemented

“CTE will meet with each Campus Administration during the Fall semester to ensure CTE Teachers are encouraged, supported, and have instructional resources to request the purchase of IBC exams and prepare as many eligible students as possible for increasing IBC attainment and student technical skills in EPISD.”

Person(s) Responsible: CTE Director

Action Taken: CTE provided staff development for all CTE teachers on Wednesday, August 24, 2022. The agenda included meet and greet the new CTE director and administrative team, the IBC process and timelines, budgets, and purchasing procedures. Presentation of PowerPoint, “Programs of Study, EPISD IBC & CCRP” was CTE’s presentation during the Guidance and Instruction Assistant Principals’ meeting on Wednesday, August 28, 2022. CTE made a presentation to principals on Thursday, September 1, 2022.

Activity 7 Implemented

“To address observations and audit recommendations, CTE has already developed an IBC Help Center website with written procedures that Teachers and Staff can reference as needed. In addition, CTE provided multiple training opportunities to CTE Teachers who administer IBC exams using the IBC Help Center and the IBC Reporting Web-based System during the 2021-2022 school year.”

Person(s) Responsible: CTE Director

Action Taken: CTE provided training to teachers on the use of the “[EPISD CTE IBC Help Page](#).” Sign-in sheets for the EPISD Connect training in July 2022 were provided. The CTE IBC Help Center is available online and a link is provided in the ARG. The ARG was presented to Leadership on May 30, 2023.

Exhibit A: Summary of Original Audit/Investigation Results

Finding	Summary Finding
1	The IBC PEIMS data reported by the District to the TEA for the 2021 Summer submission was incomplete and inaccurate.
2	<p>There were four (4) instances among two (2) campuses where it was not beneficial to purchase exam vouchers in bulk which resulted in a loss of \$10,902*</p> <p>* Not included in total loss amount as vendor agreed to extend the useful period for one more year. Potential total loss of \$14,646 if vendor had not given a one year extension on the use of the exam vouchers.</p>

Observation	Summary Observation
1	<p>Not all teachers who teach a course that lead to an IBC are trained in or have a high level of understanding of Eduthings. Eduthings is the system used by CTE teachers and the CTE Department to maintain pertinent information regarding IBCs before the data is transferred to Frontline and then reported to the state.</p> <p>If incomplete or inaccurate IBC data is entered into Eduthings, there is a risk that this data might be reported to the state as such. Currently, the CTE coordinator manages Eduthings by downloading the CTE course rosters into Eduthings and reviewing data entered by teachers. Teachers enter pertinent student information such as their name, identification number, PEIMS code and name of IBC exam, date exam taken, test outcome, and cost of the IBC. The CTE coordinator then uses the data entered in Eduthings to manually enter the data into Frontline. Prior to the PEIMS submission, CTE staff review the data for accuracy and completeness with reports provided by the PEIMS manager, the Analytics, Strategy, Assessment, and PEIMS Department, and any other resources that are needed to improve data quality.</p>

The complete [original audit report](#) is available on the EPISD website.



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