

Corrective Action Plan Follow-up Review: Allegations Parent Engagement Leader Performed Unallowable Work Activities



ASSURANCE • INSIGHT • OBJECTIVITY

Audit Plan Code: 18-23

Sixteen of seventeen recommendations were implemented by management and administration to address the findings in the original investigation report. As such, this report represents the close-out of this Corrective Action Plan.



Contents

ASSURANCE • INSIGHT • OBJECTIVITY

Follow-up Review

Background	1
Objective and Scope	1
Methodology.....	1
Inherent Limitations	1
Summary of Results.....	2
Original Recommendations and Status of CAP Activities	2
Exhibit A – Summary of Original Investigation Findings.....	7

Abbreviations

CAP	Corrective Action Plan
EPISD	El Paso Independent School District
FASRG	Financial Accountability System Resource Guide
FLSA	Fair Labor Standards Act
IIA	Institute of Internal Auditors
PEL	Parent Engagement Leader
SOP	Standard Operating Procedures
TEA	Texas Education Agency
TEC	Texas Ethics Commission
VIPS	Volunteers in Public Schools



Background

As part of the reporting and audit process, 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." We comply with this standard through our Corrective Action Plan (CAP) follow-up review process.

Internal Audit conducted an investigation to determine the validity of the following allegations for a part-time hourly elementary school Parent Engagement Leader (PEL), whose position is funded with federal Title I, Part A program funds:

- **Allegation 1:** Swipes out and continues to work at school beyond his/her work schedule and principal allows him/her to stay,
- **Allegation 2:** Covers for the school nurse when s/he is absent,
- **Allegation 3:** Is allowed to give medication and/or treats students without having a medical certification,
- **Allegation 4:** Did not report any hours to the Volunteers in Public Schools (VIPS) office.

We validated allegations one (1) through three (3) based on evidence reviewed, information collected, and also corroborated by statements provided by school personnel interviewed. Allegation four (4) was validated, but does not violate relevant local policies and procedures. See **Exhibit A** for Summary of Original Investigation Findings.

The original investigation report included three (3) findings, one (1) ancillary finding, and 17 recommendations. District management and administration agreed with our recommendations and developed a CAP with 20 activities.

Objective and Scope

The objective and scope of this follow-up review was limited to determining whether management and administration implemented the 17 recommendations outlined in the 20 CAP activities to address the three (3) findings and one (1) ancillary finding in the original investigation report.

Methodology

To achieve our follow-up review objective, we:

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

Inherent Limitations

This was a limited scope follow-up review covering only the 17 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

Our follow-up review found, out of the 17 recommendations, 16 were implemented and one (1) was not implemented. For the recommendation not implemented, management and administration determined the dollar amount to be re-classified would be considered immaterial by the corresponding agency based on previous history. As such, this report represents the close-out of the CAP for the original investigation report.

Original Recommendations and Status of CAP Activities

The original recommendations, the CAP activities (response from management/administration), person(s) responsible, and the status of the CAP activities are outlined below.

1

Original Recommendation: In accordance with the Fair Labor Standards Act (FLSA) and District wage and hour guidelines, administration should determine if the PEL should be compensated for work performed off-the-clock ("volunteered") based on the information stated in Finding #01. Payment should be made promptly from an appropriate school budget fund and from the school where the services were provided.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity one (1).

Persons Responsible: Area 2 Superintendent; Executive Director, Human Resources; Executive Director, Budget; Studio Producer, Community Engagement; and Principal, Elementary School

Status: Implemented

2

Original Recommendation: The respective Area Superintendent should determine and recommend the appropriate disciplinary action against the principal for:

- 2.1 Inappropriately allowing the PEL to work off-the-clock ("volunteer") during the 2015-2016 school year,
- 2.2 Inappropriately certifying semi-annual certification (for federally funded employees) and PEL job description,
- 2.3 Failing to implement and monitor compliance with District policies as outlined in our findings,
- 2.4 Failing to supervise and coordinate the activities of the school staff as outlined in our findings,
- 2.5 Allowing an individual to volunteer without following the District's volunteering process,
- 2.6 Allowing an individual on school grounds without being properly vetted.

The recommendation should be submitted to Human Resources for their review.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity two (2).

Persons Responsible: Area 2 Superintendent and Executive Director, Human Resources

Status: Implemented

3

Original Recommendation: We recommend the respective Area Superintendent ensure the principal:

- 3.1 Stops the practice of allowing individuals to volunteer without going through the District's formal VIPS approval process,
- 3.2 Ceases to use federal Title I, Part A program funded employees to cover and/or aid the nurse or for non-program related activities,
- 3.3 Attends External Funding's federal Title I, Part A program training available for principals,
- 3.4 Identifies and designates the appropriate employee(s), with employee funding source in mind, to serve as designated trained personnel for the nurse on or before the deadline established by Health Services,
- 3.5 Receives all related training by the VIPS office based on District policies and guidelines regarding volunteering by school staff, and
- 3.6 In consultation with the VIPS office, provides and explains the latest volunteering policies and procedures to all hourly staff at least once a year (preferably at the beginning of the school year) or as deemed necessary.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activities three (3) through five (5).

Persons Responsible: Area 2 Superintendent; Director, Health Services; Deputy Superintendent, Finance and Operations; Studio Producer, Community Engagement; and Principal, Elementary School

Status: Implemented

4

Original Recommendation: The respective Area Superintendent should determine the appropriate disciplinary action against the PEL for:

- 4.1 Working off-the-clock ("volunteering") for the 2015-2016 school year and
- 4.2 Inappropriately initialing/signing semi-annual certification (for federally funded employees) and PEL job description.

The recommendation should be submitted to Human Resources for their review.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity six (6).

Persons Responsible: Area 2 Superintendent and Executive Director, Human Resources

Status: Implemented

5

Original Recommendation: We recommend Human Resources file a copy of this report, as well as results of management's decision, in the appropriate principal and PEL's employee relations file as part of their work history.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity seven (7).

Person Responsible: Executive Director, Human Resources

Status: Implemented

6

Original Recommendation: The respective Area Superintendent should ensure the PEL is reminded of the District policies and guidelines regarding volunteering by school staff and outline consequences of non-compliance.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity eight (8).

Persons Responsible: Area 2 Superintendent and Studio Producer, Community Engagement

Status: Implemented

7

Original Recommendation: As a preventive measure, the current supervisor for the PEL should be briefed by the respective Area Superintendent on the relevant findings outlined in this report to add a level of monitoring to prevent/avoid a re-occurrence of non-compliance.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity nine (9).

Person Responsible: Area 2 Superintendent

Status: Implemented

8

Original Recommendation: To reduce the risk of employees performing work activities unallowable under their job description and charged to federal Title I, Part A program funds, External Funding should make job descriptions available for review and signature to federal Title I, Part A funded returning/new/transfer employees and principals on a timely basis (i.e. no later than two months from their first day on duty).

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity 10. Subsequently, management and administration determined the two-month timeline was not possible due to campus staff/assignments still fluctuating at the beginning of each school year; thus an alternative activity (CAP activity 20) was implemented. This alternative activity included (i) an Externally Funded Personnel Overview presentation to campus principals by the Budget and External Financial Management Office, (ii) campus principals then presenting to externally funded personnel at their campus early in the school year, (iii) followed-up by review and signature of job descriptions in November. This alternative activity achieves the objective of the original recommendation (i.e. reducing the risk of employees performing work activities unallowable under their job description).

Persons Responsible: Deputy Superintendent, Finance and Operations and Campus Principals

Status: Activity 10 - Not Implemented
Activity 20 - Implemented

9

Original Recommendation: External Funding, in consultation with the school principal and Financial Services, should ensure the payroll costs for work duties not authorized by the PEL are re-classified from the federal Title I, Part A fund to an appropriate school budgeted account and from the school where the services were provided.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity 11.

Persons Responsible: Area 2 Superintendent; Principal, Elementary School; Deputy Superintendent, Finance and Operations; and Director, Budget

Status: Not Implemented. Management and administration determined the dollar amount to be re-classified would be considered immaterial by the corresponding agency based on previous history.

10

Original Recommendation: Health Services should establish a process where Area Superintendents are notified if principals fail to designate trained personnel for the nurse by the assigned deadline(s).

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity 12.

Person Responsible: Director, Health Services

Status: Implemented

11

Original Recommendation: Health Services should consult with External Funding on a semester basis and/or use position inventory reports to identify which school employee and/or positions should not be allowed to serve as designated trained personnel for the nurse. Health Services should then inform principals of these positions before they assign designated trained personnel for the nurse.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity 13.

Persons Responsible: Director, Health Services and Deputy Superintendent, Finance and Operations

Status: Implemented

12

Original Recommendation: Health Services should notify and ask principals and nurses to acknowledge on a periodic basis (but at a minimum once a year) that only individuals who meet the District requirements can treat and assess students. If not already in place, this may be achieved by updating the current Health Office Support Roster to include (i) a reminder that only nurses can treat and assess students, (ii) a review signature for the principal and nurse, and (iii) a requirement that it be submitted to Health Services as part of their designated trained personnel process.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity 14.

Person Responsible: Director, Health Services

Status: Implemented

13

Original Recommendation: Health Services should determine if the nurse committed a violation of any nursing and/or District policy for allowing an individual to treat and/or assess students and for inappropriately completing substitute nurse documentation sheets. If there are grounds for disciplinary action, Health Services, in consultation with Human Resources, take all required and necessary steps against the nurse.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity 15.

Persons Responsible: Director, Health Services and Executive Director, Human Resources

Status: Implemented

14

Original Recommendation: Health Services employees should not purge/destroy any training and educational achievement records without consulting with Records Management to determine proper retention periods for records kept centrally or at school sites. In addition, Health Services should communicate these requirements to all school nurses on a yearly basis.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity 16.

Person Responsible: Director, Health Services

Status: Implemented

15

Original Recommendation: If not already available and communicated, Health Services should develop a list of expectations and limitations for employees and volunteers who help-out in the nurse's office. On a yearly basis, this list should be made available for review and signature for all returning/new/transfer employees/volunteers by their first day on duty/campus. Consult with Records Management for the appropriate retention period.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity 17.

Persons Responsible: Director, Health Services; Campus Principals; and School Nurses

Status: Implemented

16

Original Recommendation: The principal should ensure all volunteers complete the District's VIPS screening/vetting process before they are allowed on school grounds and interact/direct students.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity 19.

Persons Responsible: Area 2 Superintendent and Principal, Elementary School

Status: Implemented

17

Original Recommendation: The principal should ensure school staff assigned to check-in visitors are tracked using the Raptor System or the school's visitors log before they are allowed on school grounds.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity 18.

Persons Responsible: Area 2 Superintendent and Principal, Elementary School

Status: Implemented

Exhibit A – Summary of Original Investigation Findings

Finding	Summary Finding
1	For school year (SY) 2015-2016, the principal allowed the PEL to swipe out (District's time clock) and continue to work at the school off-the-clock ("volunteering"), for approximately 600 to 720 hours. District Board Policy GKG (Local) prohibits hourly paid employees from volunteering any services to the District under any circumstances. Administration needs to determine if any of these hours need to be compensated based on wage and hour laws.
2	For SY 2015-2016 and 2016-2017, the PEL worked approximately 106 hours on and off-the-clock covering activities and aiding the nurse; these activities are considered unallowable based on the PEL's job description and therefore should not be charged to federal Title I, Part A program funds. Further analysis is needed by administration to determine if these hours are included in the hours given in Allegation 1.
3	Although there is no medical certification required by the District for administering medication, there is not sufficient documentation to evidence the PEL received all the required District training to perform these unallowable work activities. Secondly, the PEL performed work activities (i.e., treated students) normally carried out by a nurse or substitute nurse such as, providing a second opinion/second pair of eyes, assessing students, contacting parent/guardians, and completing substitute nurse's records.
Ancillary Finding	While conducting our investigation to determine the validity of the allegations, we detected the following: On October 17 and 19, 2016, the nurse's mom was inappropriately allowed by the principal to walk and direct students from the classrooms to the nurse's office without being vetted by the VIPS office (which includes having a background check performed) or tracked through the school's staff/visitors' log and the District's Raptor system.



EL PASO INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES

Trent Hatch, Board President

Bob Geske, Vice President

Al Velarde, Secretary

Susie Byrd

Diane Dye

Mickey Loweree

Chuck Taylor

EPISD Internal Audit Department

📍 6531 Boeing Drive. El Paso, TX 79925

☎ Phone 915-230-2740 ✉ Email audit@episd.org

Fraud, Waste, and Abuse Hotline:

<https://www.reportlineweb.com/EPISD> or 800-620-8591



YouTube



.org