



# **Corrective Action Plan (CAP) Follow-up Review: Attendance Audit of Elementary Schools**

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## **Final Follow-up Report**

**Audit Plan Code: 20-11**

Management implemented 22 of the 23 corrective action plan (CAP) activities. The activity not implemented was due to a system limitation. The activities implemented were sufficient to address the findings and recommendations in the original audit report. As such, this report represents the close-out of this CAP.



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## Abbreviations

Acct.	Accounting
ADA	Average Daily Attendance
Attd.	Attendance
APM	Attendance Procedures Manual
BOY	Beginning of year
CAP	Corrective Action Plan
EPISD	El Paso Independent School District
E.S.	Elementary School
FSP	Foundations School Program
IA	Internal Audit
IAA	Institute of Internal Auditors
NA	Not Applicable
PEIMS	Public Education Information Management System: Encompasses all data requested and received by the Texas Education Agency (TEA) about public education
PK	Prekindergarten
SAAH	Student Attendance Accounting Handbook
SOP	Standard Operating Procedures
SPS	Student and Parent Services
TAC	Texas Administrative Code
TEA	Texas Education Agency
TEAMS	Total Education Administrative Management Solution (also known as Student Systems)
TEC	Texas Education Code
TSDS	Texas Student Data System - is the new software application for the state's Public Education Information Management System (PEIMS)



## 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." In order to comply with this standard, we performed this corrective action plan follow-up review to monitor the status of the recommendations referenced in the original audit report.

Internal Audit issued the Attendance Audit of Elementary Schools Audit Report to District management and administration on August 3, 2018. We performed the audit as part of the Board approved 2017-2018 Internal Audit Plan. The objective of the audit was to provide reasonable assurance to the Board and administration regarding the adequacy and effectiveness of the design and operation of the internal controls related to student attendance records at elementary schools. The audit scope included student attendance records for the period of August 22, 2016, through December 23, 2016 (fall 2016).

Our audit identified instances of non-compliance with state and local attendance requirements for fall of 2016, as noted in the summary of original audit report findings provided on Exhibit A. This could result in a loss of average daily attendance (ADA) and the Foundations School Program (FSP) funding for the District. The original audit report included five findings and eight recommendations. District management and administration agreed with our recommendations and developed a corrective action plan (CAP) with 23 activities.

## Objective and Scope

The objective and scope of this follow-up review were to determine whether management implemented the 23 CAP activities or took other actions to address the five findings and eight recommendations outlined in the Attendance Audit of Elementary Schools Audit Report.

## Methodology

To achieve our follow-up review objective, we:

- Communicated with persons responsible for carrying out the CAP activities.
- Reviewed supporting documentation provided by management/administration as evidence of completion of the CAP activities.

## 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
23	22	Closed

Management implemented 22 of the 23 CAP activities. One CAP activity was not implemented due to a system limitation. Other CAP activities tied to campus audits



and disciplinary procedures for non-compliance serve as compensating controls. As such, the activities implemented were sufficient to address the findings and recommendations in the original audit report. This report represents the close-out of the CAP.

## Original Recommendations and Status of CAP Activities

The original recommendations, the person(s) responsible, and the status of the CAP activities are outlined below. Exhibit A that follows contains the original audit results.

### 1

#### Original Recommendations:

- 1.1 Partner with Student and Parent Services (SPS) and record a message to include in the annual attendance training for both principals and campus staff.
  - 1.1.1 Remind principals and school staff how it is extremely important attendance is taken as accurately as possible. **Failure to take attendance correctly may cause the District to lose critical ADA/FSP funding.**
  - 1.1.2 Emphasize to principals, that as the campus administrator, the principal is accountable for the work their campus personnel perform, particularly attendance data entry submitted through TEA's TSDS PEIMS. However, it should also be emphasized attendance documentation maintained in each Daily Attendance File is just as important, as it **supports** the attendance data entry submitted through TEA's TSDS PEIMS, and is what will be requested by TEA if there is an audit.
  - 1.1.3 Remind principals and school staff the procedures outlined in the District's APM are a **requirement** by TEA and outlined in detail within the Student Attendance Accounting Handbook, and as such, **attendance procedures in the District's manual are not suggestions, must be adhered to, and not changed at the campus level for convenience or any other individual campus purpose.**
- 1.2 Proper attendance reporting is part of campus and classroom management, and going forward, **the School Leadership administration** should consider including campus attendance management in a principal's annual evaluation (teachers not taking attendance during the official attendance snapshot time, PEIMS/Attendance clerk's missing Daily Attendance Files, missing or inadequate attendance documentation, miscoding students' absences, and missing attendance reports, etc.).
- 1.3 Ensure principals are held accountable for **non-compliance** with the annual online attendance training (which is already mandatory), by including attendance at mandatory training (online or in-person) as part of the principal's annual evaluation.
- 1.4 Work with the SPS director to ensure the required attendance training for principals is included in the APM manual as well as the accountability component for **non-compliance** and add that attendance/non-attendance at mandatory training will be part of the principal's annual evaluation.
- 1.5 Develop a system to ensure principals comply with the requirement to provide campus and District attendance procedures training to their campus staff as outlined in the District's APM, *"Each campus must conduct staff development on campus and District (attendance) procedures on a yearly basis."* (General Information for Teachers, p 11)
- 1.6 Ensure principals emphasize to campus staff the TEA requirement of taking attendance **at the official attendance accounting snapshot time**, including discussing possible consequences for teachers, the campus, and the District. This includes P.E. teacher(s), for whom the Homeroom teacher is entering attendance after dropping off the students, and

to PEIMS/Attendance clerks who enter attendance before the teacher when they receive information from parents prior to the official attendance snapshot time.

- 1.7 Work with Human Resources to ensure **elementary** substitute teachers are trained/informed attendance is only to be taken at the official attendance snapshot time, 10:00 a.m. for PK through fifth grade, and at 12:30 p.m. for afternoon PK classes.
- 1.8 Work with the SPS director to determine if a “note” can be added to the E.S. “Class Roster for Absent Teachers” (ATT400) in TEAMS, which states/explains the time(s) for the official attendance snapshot time. If a note can be added, it should include the requirement the substitute teacher **must use ink** when taking attendance, writing notes on the class roster, and when signing their signature and date.

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**Management and Leadership Response:** Management agreed with the recommendations and incorporated into the CAP as Activities 2, 3, 4, 8, 9, 10, 16, 17, 20, and 21. Management added CAP Activity 18 to develop a report for principals to use to forward any non-compliance issues with attendance taking by teachers to their Assistant Superintendent.

**Person(s) Responsible:** Asst. Supt. E.S. Division; Director, Student and Parent Services

**Status:** Implemented

2

**Original Recommendation:** Consider requesting the time elementary school (ES) teachers are allowed electronic access to take attendance be locked down in TEAMS. Attendance reporting should not occur when students are not in the presence of the teacher, especially after school hours when the teacher is at home.

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**Management and Leadership Response:** Management initially agreed with the recommendation and incorporated into the CAP as activity one (1). However, due to a system limitation (unable to put an end time in TEAMS), management was not able to implement the original recommendation. Other CAP activities tied to campus audits and disciplinary procedures for non-compliance will serve as compensating controls.

**Person(s) Responsible:** Director, Student and Parent Services

**Status:** Not implemented

3

**Original Recommendation:** Currently, SPS conducts random campus audits of attendance records each six-weeks. A summary of the findings memo is sent to principals for campuses found deficient, and the assistant superintendent overseeing the principal is copied in. **As such**, we recommend the **assistant superintendent** should take the memo into consideration during the principal's annual evaluations, as ensuring proper attendance procedures are followed by teachers and PEIMS/Attendance clerks is part of a principal's campus management duties.

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**Management and Leadership Response:** Management agrees with our recommendation and incorporated into the CAP as Activity 23.

**Person(s) Responsible:** Assistant Superintendent, Elementary Division

**Status:** Implemented

4

**Original Recommendation:**

- 4.1 The **assistant superintendent(s), working with the SPS director**, should direct principals to review the PEIMS/Attendance clerk's work on a regular basis (to be defined

monthly/quarterly), specifically the Daily Attendance Files. Allow the principal to designate an administrator designee.

4.1.1 A form/check-list should be created for use by principals with a signature/date area for the principal or designee and PEIMS/Attendance clerk to sign/date. The form/check-list should include the date of Daily Attendance File selected, name/IDs of student(s) selected (using the Daily Attendance summary report in file), absence code, description of documentation supporting the absence code, and questions such as, "Does the attendance documentation support the absence code?" "If no, describe why." "Are the required daily reports in the file?" "Were errors corrected (date/by whom)?"

4.1.2 A separate campus audit notebook should be maintained, and the original signed/dated audit form/check-list filed/stored in the said notebook. In addition, the audit checklist should be used as part of the PEIMS/Attendance clerk's annual evaluation by the principal, and for monitoring, accountability, and audit purposes.

4.2 The **assistant superintendent(s)** or their designee(s) should consider performing random campus Daily Attendance File checks to ensure the principal or principal designee is performing the Daily Attendance File reviews. The information gathered from the reviews should be used during the principal's annual evaluation(s), and for monitoring and accountability purposes.

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**Management and Leadership Response:** Management agrees with our recommendation and incorporated into the CAP as Activities 05, 11, 12, and 22. Management added CAP Activity 23 to create a memo of findings based on their reviews to be used during a principal's evaluation.

**Person(s) Responsible:** Asst. Supt. E.S. Division and Director, Student and Parent Services

**Status:** Implemented

5

**Original Recommendation:** PEIMS/Attendance clerks are responsible for attendance data-entry and should not make absence code determinations without clearly written directions, in particular excusing or not excusing absences/tardies. **Principals** should be directed to provide a list to their PEIMS/Attendance clerk at the beginning of each school year, with **clear criteria** for an absence/tardy to be considered excused or unexcused. This list must be signed/dated by the principal with the original placed in the yearly attendance audit file/binder for accountability, monitoring, and audit purposes.

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**Management and Leadership Response:** Management agrees with our recommendations and incorporated into the CAP as Activities 7 and 19.

**Person(s) Responsible:** Asst. Supt. E.S. Division and Director, Student and Parent Services

**Status:** Implemented

6

**Original Recommendation:** When students do not formally withdraw and enroll elsewhere (creating absences that need to be deleted), we recommend **SPS** direct PEIMS/Attendance clerks to place a copy of the email from the SPS director, authorizing the PEIMS/Attendance clerk to delete the absences (related to the withdrawal), and place in each day's Daily Attendance File affected. This will ensure documentation exists for the deletion, for monitoring, accountability, and auditing purposes.

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**Management and Leadership Response:** Management agrees with our recommendations and incorporated into the CAP as Activities 6 and 7.

**Person(s) Responsible:** Asst. Supt. E.S. Division and Director, Student and Parent Services

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**Status:** Implemented

**7**

**Original Recommendation:** The **SPS director** should include in the District's APM the Military Block Leave Request forms and Parent Request forms, are to copied and placed in all subsequently affected Daily Attendance Files, with a note written on top stating the original approved signed/dated form is in (date of file) Daily Attendance File. This will ensure documentation exists for each absence day for monitoring, accountability, and audit purposes.

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**Management and Leadership Response:** Management agrees with our recommendations and incorporated into the CAP as Activities 7 and 13.

**Person(s) Responsible:** Asst. Supt. E.S. Division and Director, Student and Parent Services

**Status:** Implemented

**8**

**Original Recommendation:** The **SPS director** should include in the District's APM that the District's official correction form must also be used by the principal and the PEIMS/Attendance clerk for changes to attendance data already entered in TEAMS, such as:

- 8.1 Request by the principal to change an unexcused absence/tardy to excused after call/meeting with a parent, and
- 8.2 Corrections the PEIMS/Attendance clerk makes to his/her own data entry errors, especially when an absence is deleted, changed to present, or changed to any code earning ADA/FSP.

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**Management and Leadership Response:** Management agrees with our recommendations and incorporated into the CAP as Activities 7, 14, and 15.

**Person(s) Responsible:** Asst. Supt. E.S. Division and Director, Student and Parent Services

**Status:** Implemented

## Exhibit A – Summary of Original Audit Results

Finding No.	Finding Summary
1	We found 79% (21,528 of 27,369) of elementary school students' absences <u>were not</u> recorded by teachers during the District's official accounting snapshot time for attendance. According to Board Policy FEB (Local): <i>Attendance Accounting</i> and the District's APM (p. 9), attendance for elementary schools <b>shall be recorded at 10:00 a.m. for morning prekindergarten (PK) through fifth grade and 12:30 p.m. for afternoon PK.</b>
2	We found six (6) of nine (9) <u>campus'</u> staff reported homeroom teacher(s) took attendance instead of the Physical Education (P.E.) teachers the students were assigned to during the attendance accounting snapshot time. The District's APM (p.11) states, <b><i>"The elementary teacher who has the student at 10:00 a.m. must take the attendance each day of instruction."</i></b>
3	We found 33% (101 of 310) students' absence codes were either: 1) Not supported by documentation or 2) Documentation was misfiled. According to the TEA's SAAH (p.23), <i>"...If attendance is undocumented at the days of attendance level, any special program attendance based on those days of attendance also will be considered undocumented."</i>
4	We found 14% (43 of 309) absence codes for students were updated more than ten school days after the PEIMS/Attendance clerk received additional absence documents such as doctor/parent notes. According to the District's APM (p. 5), <i>"...All posting must occur <u>after the teacher takes attendance</u> and <b>within ten days of receiving the absence documentation.</b>"</i>  We could not determine whether an additional 20% (63 of 309) of the absence codes were timely updated, as the documents <b>were not date-stamped as required</b> . Student and Parent Services staff uses the date stamp as an audit tool to monitor compliance with the 10-day deadline.
5	We found 51% (145 of 282) Daily Attendance Files (not student or absence code specific) had at least one error. Errors involved finding misfiled documents such as doctors'/parents' notes, missing daily attendance reports, and student sign-in/out sheets. The missing and misfiled documents typically contain information supporting attendance. The TEA's SAAH (p. 23) states, <i>"If attendance is undocumented at the days of attendance level, any special program attendance based on those days of attendance also will be considered undocumented."</i>





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