

Prekindergarten Class Size Concerns at Elementary School

Audit Plan Code: 23.00-01.N



Assurance | Insight | Objectivity

Final Investigation Report
August 16, 2023

The school principal did not follow management's directive to divide prekindergarten (PK) students into two classes, consequently misrepresenting the PK class size in Frontline. Furthermore, the principal did not comply with the class size limit of 22 students set forth in Texas Education Code §25.112 Class Size or the recommended ratio (for a high-quality PK program) of one teacher or aid for every 11 students outlined in Board Policy EEB (Legal) Instructional Arrangements.

Because a permanent teacher/substitute was not assigned to one of the PK sections, attendance documentation for this section was missing or inadequate for 95% of the instructional days tested.



Contents

ASSURANCE • INSIGHT • OBJECTIVITY

Executive Summary

What We Found.....	1
What We Recommend	2
Management’s Response	2

Investigation Report

Objective and Scope	3
Results.....	3
Recommendations and Management’s Response.....	14

Appendix A

Background	17
Methodology	17

Abbreviations

APM	Attendance Procedures Manual
CAP	Corrective Action Plan
DAF	Daily Attendance Folder
EPISD	El Paso Independent School District
HR	Human Resources
Para	Paraprofessional
PCN	Position Control Number
PK	Prekindergarten
SAAH	Student Attendance Accounting Handbook
SPS	Student and Parent Services
TEA	Texas Education Agency
TEC	Texas Education Code



Executive Summary

ASSURANCE • INSIGHT • OBJECTIVITY

We have completed an investigation of concerns regarding the class size of the prekindergarten class at an elementary school. The objective of the investigation was to determine the validity of the concerns that the principal of an elementary school:

1. Assigned Teacher A two prekindergarten (PK) sections with 29 to 32 students and no paraprofessional to assist.
2. Assigned Teacher B to the second PK section (PK-B) “who was not present at the school and never stepped into or taught any PreK class.”
3. Assigned teacher A “various subs who would be taken to cover other classes” leaving him/her alone with the two sections of PK (PK-A and PK-B).

The scope of this investigation was limited to the staffing, substitutes, and attendance records for the PK sections at the elementary school during the 2021-2022 school year. The Investigation Report that follows includes detailed findings, recommendations, background information, and the investigation methodology.

What We Found

1. We substantiated concerns the principal assigned Teacher A two PK sections for the entire 2021-2022 school year. Based on our sample of 20 instructional days, there were between 27 and 30 PK students in one classroom with Teacher A. According to the evidence obtained, only two adults, Teacher A and a paraprofessional (or substitute working as a paraprofessional), were in the PK classroom consistently. As such, the principal:
 - Did not follow management’s directive to divide PK students into two classes, consequently misrepresenting the PK class size in Frontline. Since the class size was misrepresented in Frontline, a class size waiver was not submitted to the Texas Education Agency for the PK class.
 - Did not comply with the class size limit of 22 students set forth in the Texas Education Code §25.112 Class Size and Board Policy EEB (Legal) Instructional Arrangements.
 - Did not comply with the high-quality PK program recommended ratio of one teacher or aid for every 11 students outlined in Board Policy EEB (Legal) Instructional Arrangements.
2. Because the principal did not assign a permanent teacher or substitute to the PK-B section, the attendance posting/taking process was inconsistent and inadequate. Attendance documentation for PK-B was missing or inadequate for 95% of the instructional days tested.
 - The EPISD Attendance Procedures Manual (APM) states, “It is extremely important that attendance is taken as accurately as possible...Failure to take attendance correctly causes the District to lose funding and subjects the District to both internal and external audits.”
 - The APM requires that the principal, “...review and attest to the accuracy and completeness of attendance data for the campus...”

What We Recommend

Internal Audit made the following recommendations for School Leadership:

- Determine whether disciplinary action is warranted for the principal. Communicate the results of the investigation and action to be taken, if any, with the principal.
- Develop a process for principal supervisors to monitor class loads/staffing for “red flags.”
- Direct the staff, at the elementary school in question, that oversees or assists with substitute assignments to ensure assignment changes are entered in Frontline.
- Require all principals to participate in training focusing on the attendance process and related responsibilities.

Management’s Response

District leadership submitted a Corrective Action Plan (CAP) outlining number five (5) activities to be implemented. All (four) recommendations made by Internal Audit were incorporated into the CAP. The CAP appears to be sufficient to address the findings outlined in this report. Internal Audit will conduct follow-up reviews to validate that CAP activities are implemented.



Objective and Scope

The objective of the investigation was to determine the validity of the concerns that during the 2021-2022 school year, the principal of an elementary school:

1. Assigned Teacher A two prekindergarten (PK) sections with 29 to 32 students and no paraprofessional to assist.
2. Assigned Teacher B to the second PK section (PK-B) “who was not present at the school and never stepped into or taught any PreK class.”
3. Assigned Teacher A “various subs who would be taken to cover other classes” leaving him/her alone with the two sections of PK (PK-A and PK-B).

The scope of this investigation was limited to the staffing, substitutes, and attendance records for the PK sections at the elementary school for the 2021-2022 school year.

Results

We substantiated concerns the principal assigned Teacher A two PK sections for the entire 2021-2022 school year. Based on our sample of 20 instructional days, there were between 27 and 30 PK students in one classroom with Teacher A. According to the evidence obtained, only two adults, Teacher A and a paraprofessional (or a substitute working as a paraprofessional), were in the PK classroom consistently. As such, the principal:

1. Did not follow management’s directive to divide PK students into two classes, consequently misrepresenting the PK class size in Frontline. Since the class size was misrepresented in Frontline, a class size waiver was not submitted to the Texas Education Agency (TEA) for the PK class. See Finding 1 for further details.
2. Did not comply with the class size limit of 22 students set forth in the Texas Education Code (TEC) §25.112 Class Size and Board Policy EEB (Legal) Instructional Arrangements, and
3. Did not comply with the high-quality PK program recommended ratio of one teacher or aid for every 11 students outlined in Board Policy EEB (Legal) Instructional Arrangements. Based on the statement from the principal’s supervisor and parent complaints reviewed, there is a risk the principal’s decision to not divide the PK students may have impacted the quality of the PK program at Collins during the 2021-2022 school year See Finding 1, section 4 for further details.

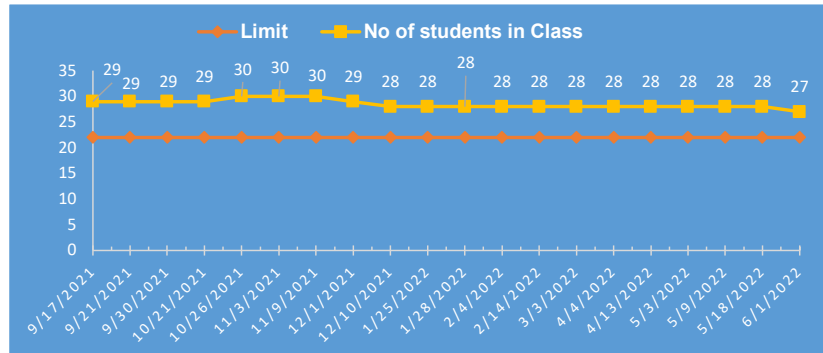
The principal retitled Teacher B, from second grade to PK; however, Teacher B was never in the PK classroom, as s/he was on approved leave and then retired in January 2022. The principal admitted his/her intent was to move Teacher B to hire a certified teacher for second grade and place a substitute in PK. See Finding 1, section 3.1 for further details. Evidence gathered shows that the substitute was not always assigned to work in the PK classroom. See Finding 1, section 3.3 for further details.

Because the principal did not assign a permanent teacher or substitute to the PK-B section, the attendance posting/taking process was inconsistent and inadequate during the 2021-2022 school year. Attendance documentation for PK-B was missing or inadequate for 95% of the instructional days tested. See Finding 2 for further details.

Finding 1
 The PK Class Size Exceeded the Limit Set Forth in the Texas Education Code; A Waiver Was Not Submitted

The principal did not follow management’s directive to divide the PK students into two classes consequently misrepresenting the PK class size in Frontline (See section 2. Leveling Decisions and Actions Taken). Based on our sample of 20 instructional days, there were between 27 and 30 PK students in one classroom with Teacher A (See Exhibit 1).

Exhibit 1: PK Class Size by Instructional Day



As such, the principal did not comply with the class size limit set forth in Board Policy and the TEC for PK. Since the class size was misrepresented in Frontline, management did not know there was a need to submit a class size waiver to the Texas Education Agency (TEA) for the PK class (See section 1. Class Size Monitoring and Responsibilities).

“A district may not enroll more than 22 students in a class, prekindergarten through fourth grade, except as allowed by the commissioner of education...The commissioner may except a district, on application, from the class size limits above if the limit works an undue hardship on the district.” –
Board Policy EEB (Legal) Instructional Arrangements – Class Size and the TEC §25.112, Class Size

Also, the principal did not adhere to the Educators’ Code of Ethics Standard 1.7. which states, “The educator shall comply with state regulations, written local school board policies, and other state and federal laws.”

Evidence gathered shows:

- The principal directed the PEIMS clerk to assign a teacher position (provided during leveling) in Frontline to the PK-B section with students. However, the principal decided to keep all PK students in Teacher A’s classroom for the entire 2021-2022 school year (See section 3. Principal’s Explanations).
- Based on the statements from the principal’s supervisor and parent complaints reviewed, there is a risk the principal’s decision to not divide the PK students

may have impacted the quality of the PK program at the elementary school during the 2021-2022 school year (See section 4. Quality of PK Program).

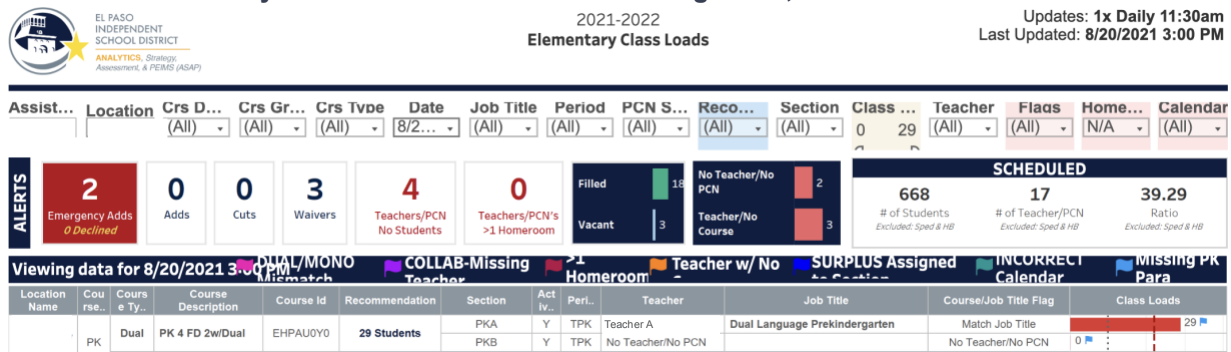
1. Class Size Monitoring and Responsibilities

- 1.1 For school year 2021-2022, the Analytics and Human Resources (HR) Departments monitored class sizes (class loads) through a Tableau dashboard (2021-2022 Elementary Class Loads). The dashboard uses data from Frontline. Analytics staff submitted class size waivers, on behalf of the District, based on class loads in the dashboard.
- 1.2 The principal acknowledged that s/he is "...responsible for the classrooms, room assignments, teaching assignments, certifications, and staffing as well." When asked if s/he was responsible for ensuring that his/her campus complies with policy and procedures related to class sizes, the principal responded, "Yes."
- 1.3 The principal's supervisor told us s/he did not visit or conduct walkthroughs of the elementary school, during which the large PK class size may have been detected. The principal's supervisor stated, "I prioritize my campuses by need, and..." the elementary school "...was not a high-priority campus..." because the elementary school "...has always been an A campus."

2. Leveling Decisions and Actions Taken

- 2.1 In August 2021, the need for a second section of PK was identified during leveling. As of August 20, 2021, 29 students were all in one PK section and Teacher A was listed as the teacher.

Exhibit 2: Elementary School PK Class Loads as of August 20, 2021



- 2.2 On August 20, 2021, the principal mentions in two emails sent to HR and the principal's supervisor, that s/he is "having a difficult time" finding/getting substitutes. According to the principal's supervisor, all schools were having difficulty finding substitutes during the 2021-2022 school year. The principal's supervisor told us that the principal did not ask for help to find a permanent teacher or substitute.
- 2.3 On August 23, 2021, HR notified the principal that the elementary school had been given both a teacher position (position control number (PCN) [redacted]) and a paraprofessional (para) position to open a second section of PK (PK-B). Human Resources directed the principal to attach PCN [redacted] to the PK-B section. On August 24, 2021, the principal forwarded the directive to the PEIMS clerk.

2.4 On September 15, 2021, PK students had been divided into two sections (PK-A and PK-B) in Frontline. However, Teacher A was assigned to both sections (see Exhibit 3). On this date, Analytics sent an email to the principal and the PEIMS clerk stating, “A teacher or PCN cannot be assigned to more than 1 homeroom. Please remove teacher PCNs from the following and assign the available PCNs in your inventory.”

Exhibit 3: Elementary School PK Class Loads as of September 15, 2021

2021-2022
Elementary Class Loads

Updates: 1x Daily 11:30am
Last Updated: 9/15/2021 11:00 AM

Assist...	Location	Crs D...	Crs Gr...	Crs Tvp	Date	Job Title	Period	PCN S...	Reco...	Section	Class ...	Teacher	Flags	Home...	Calendar
		(All)	(All)	(All)	9/1...	(All)	(All)	(All)	(All)	(All)	0 24	(All)	(All)	(All)	(All)

ALERTS	0 Emergency Adds <i>0 Declined</i>	1 Add	0 Cuts	1 Waiver	3 Teachers/PCN No Students	3 Teachers/PCN's >1 Homeroom	Filled: 18 Vacant: 3	Teacher/No Course: 3	SCHEDULED		
									675 # of Students <i>Excluded: Sped & HB</i>	17 # of Teacher/PCN <i>Excluded: Sped & HB</i>	39.71 Ratio <i>Excluded: Sped & HB</i>

Location Name	Course Ty.	Course Description	Course Id	Recommendation	Section	Act Iv.	Peri.	Teacher	Job Title	Course/Job Title Flag	Class Loads
PK	Dual	PK 4 FD 2w/Dual	EHPAU0Y0	29 Students	PKA	Y	TPK	Teacher A	Dual Language Prekindergarten	Match Job Title	14
					PKB	Y	TPK	Teacher A	Dual Language Prekindergarten	Match Job Title	15
					NO C.	NO COURSE	0 Students	NO SECTION	NC	NC	VACANT / PCN

2.5 On September 30, 2021, PK students were divided into two sections (PK-A and PK-B). However, HR notified the principal that one of the PK sections did not have a PCN attached to it (Exhibit 4). The principal was directed to attach PCN [redacted], provided during leveling in August, to the PK-B section with students. The principal forwarded the email to the PEIMS clerk and wrote, “Might you get a chance to adjust this?” The PEIMS clerk made the changes in Frontline, as requested by the principal. However, based on testimony and evidence gathered, the principal decided to keep all PK students in Teacher A’s classroom for the entire 2021-2022 school year.

Exhibit 4: Elementary School PK Class Loads as of September 30, 2021

2021-2022
Elementary Class Loads

Updates: 1x Daily 11:30am
Last Updated: 9/30/2021 11:00 AM

Assist...	Location	Crs D...	Crs Gr...	Crs Tvp	Date	Job Title	Period	PCN S...	Reco...	Section	Class ...	Teacher	Flags	Home...	Calendar
		(All)	(All)	(All)	9/3...	(All)	(All)	(All)	(All)	(All)	0 23	(All)	(All)	N/A	(All)

ALERTS	0 Emergency Adds <i>0 Declined</i>	0 Adds	0 Cuts	1 Waiver	2 Teachers/PCN No Students	0 Teachers/PCN's >1 Homeroom	Filled: 15 Vacant: 2	No Teacher/No P...: 2 Teacher/No Cour...: 2 Mismatch Job Tit...: 1	SCHEDULED		
									678 # of Students <i>Excluded: Sped & HB</i>	18 # of Teacher/PCN <i>Excluded: Sped & HB</i>	37.67 Ratio <i>Excluded: Sped & HB</i>

Location Name	Course Ty.	Course Description	Course Id	Recommendation	Section	Act Iv.	Peri.	Teacher	Job Title	Course/Job Title Flag	Class Loads
PK	Dual	PK 4 FD 2w/Dual	EHPAU0Y0	29 Students	PKA	Y	TPK	Teacher A	Dual Language Prekindergarten	Match Job Title	14
					PKB	Y	TPK	No Teacher/No PCN	No Teacher/No PCN	15	
					NO C.	NO COURSE	0 Students	NO SECTION	NC	NC	VACANT / PCN

3. Principal’s Explanation

The principal denied that his/her intent was to conceal that all PK students were in one classroom. However, the principal admitted that s/he, (i) did not tell anyone outside of the elementary school that s/he decided to keep all PK students in one classroom and (ii) did not ask for help to get a permanent teacher or long-term substitute for the second PK section. The principal provided six reasons, as outlined in this section (3.1 through 3.6), why s/he did not divide the PK class.

3.1 Applicant shortage: “It was COVID, and we really had a hard time with...applicants.” However, we confirmed the principal did not pursue filling the second PK teaching position between September 2021 and January 2022. On September 17, 2021, the principal retitled Teacher B, from “Elementary Dual Language 2nd” to “Dual Language Prekindergarten”. The principal told us that his/her intent was to make Teacher B the teacher of record for PK-B and hire/fill the second-grade position instead.

- a. Teacher B had been approved to go on FMLA effective September 15, 2021, two days before the principal retitled him/her to PK. The principal admitted s/he was aware Teacher B planned to retire after s/he exhausted his/her FMLA. Teacher B retired effective January 31, 2022.
- b. According to the principal, when Teacher B turned in his/her FMLA paperwork, “...at that time it was in the best interest of the students that I hire a teacher for second grade than PK...Sometimes I have to make those decisions you know where is it going to hurt our students the least academically...in second grade the kids need to be reading to be able to pass the STAAR...I knew that there was a teacher resident from UTEP. So yeah, I was intentional, I wanted to place a teacher in the second-grade position, absolutely. I need the second-grade kids to be reading to be doing their numbers...those were the Board goals, reading, and math, so absolutely. I need a strong teacher in second grade, and I can put a substitute in PK...the PK kids...all they have is social skills. So, comparing social skills to academic skills, I prefer to have a certified teacher in second grade.”
- c. The assistant principal overseeing the elementary school admitted s/he knew Teacher B planned to retire and that a substitute would have to be used in PK. S/he said s/he did not question the principal’s decision to retitle Teacher B to PK to hire a second-grade teacher. When asked why second grade was more important than PK, the assistant principal responded, “they shouldn’t have been, they all should have been equally taken care of.”
- d. When asked if the principal’s decision was in the best interest of the students, the principal’s supervisor responded, “...absolutely not, because [the principal] knew that the teacher was going into FMLA, retiring...you have to balance the skill and will of teachers at the lower grades and through third, fourth, and fifth. I understand that accountability is very strong in third, fourth, and fifth grade. But...you have to have your strong teachers, giving them [students] that strong foundation because if not, the learning gaps get wider and wider and wider every single year.”

3.2 Substitute was not certified: “The substitute that we had was not certified or didn’t have a degree, therefore, I didn’t feel comfortable with leaving the kids...” in PK-B “...with the substitute...having [Teacher A] with a substitute...” to team teach “...made a lot more sense, instructionally.”

- a. The principal’s supervisor said that s/he would not have a problem if “once in a while” teachers brought classes together to team teach an activity because “they’re focusing on standards...or it is being spiraled or re-taught... but to have it like this consistently...it’s not in the best interest of kids.”

- b. According to testimony and evidence obtained, the times a substitute was in the PK classroom they were helping with para duties or were “observers,” but were not “team teaching” (see 3.3b and 3.3c).

3.3 Substitute shortage: “The reason they were in [Teacher A’s classroom] is because...we had a difficult time finding a substitute for that position.” According to Frontline, various individuals were paid for a PK substitute job (for PCN [redacted]) on 108 instructional days. However, based on testimony and evidence gathered, the substitute was not always assigned to work in the PK classroom. We tested 17 instructional days to determine whether there is evidence the substitute obtained for PCN [redacted] was in the PK classroom.

- a. For three of the days, we could not determine if the substitutes were in the PK classroom as payroll records for substitutes maintained by the principal’s secretary were limited.
- b. For six of the days, the substitute was in the PK classroom helping with para duties, after the PK para went on leave in January 2022 (see 4.1c). The substitute was the second adult in the PK classroom.
- c. For one of these days, the substitute said s/he was in the PK classroom as an “observer”. The substitute confirmed s/he was hired as a long-term substitute for PK from November 16, 2021, to December 13, 2021. S/he said they did have him/her work on setting up the classroom (for the second section). The substitute told us s/he was moved to another classroom (to substitute at the middle school) after two weeks. According to Teacher A, “At one time they did send...” a substitute who spent a whole week setting up the other class. They were using...” his/her “...as a sub after that week to cover for other teachers.”
- d. For seven of these days, we found evidence that the substitutes were not in the PK classroom. One of these substitutes (Substitute A), signed class rosters and posted period attendance (in Frontline) for second grade. Note that Substitute A was paid for 39 PK substitute jobs between September 20, 2021, and December 17, 2021.
 - On September 30, 2021, the principal sent an email telling the assistant principal overseeing the elementary school, “We will keep [Substitute A] as a sub in the meantime” after being told an applicant for the second-grade position would not be accepting the job offer.
 - According to the assistant principal overseeing the elementary school, when the principal retitled Teacher B, there wasn’t a dual language second-grade vacancy, “...where we wanted [Substitute A] was in second grade until we found a permanent teacher...I don’t think it was intentional” to keep Teacher A by himself/herself.
 - The confusion about which grade level Substitute A should be in may have been due to the principal’s retitling of Teacher B’s position (PCN [redacted]). Although the position was retitled to PK, the position continued to be assigned to a 2nd grade section (see Exhibit 5). Changes in assignments to courses/sections are made at the campus level by the PEIMS clerk at the direction of the principal.

Exhibit 5: Elementary school PK Class Loads as of October 1, 2021

Viewing data for 10/1/2021 1:00 AM

Location Name	Course	Course Type	Course Description	Course Id	Recommendation	Section	Act. Lv.	Perf.	Teacher	Job Title	Course/Job Title Flag	Class Loads
PK	Dual	PK 4 FD 2w/Dual	EHPAU0Y0	29 Students	PKA	Y	TPK	Teacher A	Dual Language Prekindergarten	Match Job Title	14	
	Dual	HR K 2 Way/Dual	EHKD00Y0	22 Students	PKB	Y	TPK	VACANT / PCN: I	Dual Language Prekindergarten	Match Job Title	15	
KG	Mono	HR Kinder Mono	EHKM00Y0	30 Students	KA	Y	T01		Kindergarten	Match Job Title	15	
	Mono	HR Kinder Mono	EHKM00Y0	30 Students	KC	Y	T01		Kindergarten	Match Job Title	15	
01	Dual	HR 1G 2Way/Dual	EH1D00Y0	19 Students	1B	Y	T01		Elementary Dual Language 1st	Match Job Title	15	
	Mono	HR 1G Mono	EH1M00Y0	26 Students	1A	Y	T01		Elementary 1st Grade	Match Job Title	14	
					1C	Y	T01		Elementary 1st Grade	Match Job Title	12	
	Dual	HR 2G 2Way/Dual	EH2D00Y0	18 Students	2B	Y	T01	Teacher B	Dual Language Prekindergarten	Mismatch Job Title/Course	15	

3.4 No space available: “We didn’t have any other classrooms…” for the second PK section and they “were for all bunched up” in the building. When asked why s/he didn’t use the PCL room as the classroom for the PK-B section; the principal stated, “I just never thought of doing it like that.” According to the principal, the PLC room was used as a PK classroom during the 2022-2023 school year. When we asked if the elementary school had room for a second PK class, the principal’s supervisor said, “I’m sure they did.” S/he also confirmed that the principal did not inform him/her the school did not have the room for a second PK class.

3.5 Unaware of Class Size Requirement: “I wasn’t aware of the 22 ratio [requirement for PK] last year...no one told me that there was a 22 ratio last year...we didn’t have a meeting from HR or anyone other than telling me...that I had a second PCN.”

- The principal’s supervisor stated that everyone was aware of the class size requirement and that it was discussed during staffing.
- According to Human Resources staff, the principal was given the additional positions, the teacher and para, for the second PK section because of the class size limit.

3.6 Consolidation of schools: “I was running two different campuses and it’s not easy...bringing two campuses together as an organization, applying for Title I, construction, being at meetings back and forth...I rely on my assistant principals too....” The principal said s/he did not ask the principal’s supervisor for help.

4. Quality of PK Program

“A district operating a prekindergarten program must attempt to maintain an average ratio in any prekindergarten program class of not less than one certified teacher or teacher’s aide for each 11 students.” – Board Policy EEB (Legal) - High-Quality Prekindergarten Program

4.1 According to testimony and evidence obtained, only two adults, Teacher A and a para (or substitute working as a para), were in the PK classroom consistently. When asked if s/he thought the PK program at the elementary school can be considered high quality if the recommended ratio of one teacher or aid for every 11 students was not maintained, the principal’s supervisor stated, “absolutely not.”

- a. According to Teacher A, s/he had a para assigned to him/her, but at times school administration would take the para to cover another class.
 - b. The para assigned to Teacher A's classroom told us it was just the two of them in the PK classroom until s/he went on leave (in January 2022).
 - The para confirmed the assistant principal, who oversaw the elementary school, or the principal's secretary sent him/her to cover other classrooms for one to two hours at a time when a teacher was absent, and the school didn't have a substitute.
 - The para told us Teacher A would get upset when s/he was left alone with so many students.
 - c. According to Teacher A, after the assigned para went on leave, "At one point, I got upset because I didn't have a para. When we had a party...you have 30 kids and each kid brings 30 items, that is 900 items to pass out by yourself." S/he asked the assistant principal overseeing the elementary school if another teacher's daughter, who was eligible to substitute, could be hired to help in PK. This substitute became Teacher A's "regular para" and was in the PK classroom (as the second adult) from January 14, 2022 through May 2, 2022.
 - d. After a permanent para was hired (on April 25, 2022), Teacher A had "both of them" [referring to the permanent para and the substitute mentioned in "b" above] in the classroom for a "couple" of days. According to Frontline, the overlap of days worked for the aforementioned individuals was seven instructional days.
- 4.2 We found two parent complaints, made in August 2021 and January 2022, related to PK. In the complaints, the parents mention that the teacher said s/he has too many kids and the teacher has "30 students and s/he cannot handle them."
- a. In the response to the August 2021 complaint, the principal wrote "The teacher was overwhelmed with the little ones and could not distinguish their name."
 - b. During our interview we asked the principal why s/he kept PK students in one classroom after receiving the parent complaints. The principal responded, "I felt that having them together with the certified teacher that has expertise in PK was in the best interest of these kids."
- 4.3 In an email response to the principal's secretary asking about substitutes and testing for PK, Teacher A wrote, "I don't understand what the issue is? Should I have used my own sick days to test? The department pays for subs for Circle testing regardless, 2 days for 1 class to test in Spanish & English (I have 2 full classes/4days for both classes but only got 2days). That was the window but there were no subs, then Sub para- [name redacted] was taken from my class, and I couldn't finish in 2 days. The new para didn't know the routine and I couldn't leave..." him/her "...to cover the 2 classes alone. I had to complete some of the testing during class and some students were absent on the days I was testing. I saved the 2 days to complete the last half of the kids, but it was after the window specified. I'll call that department and explain what the delay was if needed."

4.4 When asked if s/he knew Teacher A was frustrated, the principal said “No, it contradicts what [s/he] said because when I told [him/her] that I was having a difficult time finding a substitute and I said I’m doing everything possible, that there was the possibility that we were going to open up the two classes and that I was having a hard time you know, and [s/he] says...I’m fine with the kids, but I just don’t want any more adults in here. So that, at no time did [s/he] tell me that [s/he] was frustrated.”

4.5 According to Teacher A,

- a. “They kept telling the parents they were going to hire another teacher. They even set up another classroom....”
- b. Less than six weeks into the school year, s/he told school administration, “If you are going to split them up [referring to the students], you better do it soon because I get attached to them and they get attached....” S/he said s/he was told, “we hired a teacher, but the paperwork is going to take three weeks.” Teacher A said, “the teacher never materialized.”
- c. “I stayed quiet, every time you said something they came down on you.” S/he mentioned a prior complaint s/he made and said, “When you tell [the principal], right away [s/he] starts creating a case against you.”

Finding 2

Attendance Documentation For PK-B Was Missing or Inadequate for 95% of the Days Tested

Because the principal did not assign a permanent teacher or substitute to the PK-B section, the attendance posting/taking process was inconsistent and inadequate during the 2021-2022 school year. For example, attendance for PK-B was not posted by the classroom teacher/substitute in Frontline for 147 instructional days. Also, documentation to support that the classroom teacher took manual attendance was either missing or inadequate for 19 of the 20 (95%) instructional days tested, (See Table 1 for details). We also found evidence that,

- A substitute “posted” attendance for the PK-B section when s/he was not in the classroom with the students (see Note 3 under Table 1 for additional information).
- Teacher A, who was in the classroom with PK-B students, reported that a student was absent; however, an absence was not recorded for the student on said date (see Note 1 under Table 1 for additional information).

The EPISD Attendance Procedures Manual (APM) states, “It is extremely important that attendance is taken as accurately as possible...Failure to take attendance correctly causes the District to lose funding and subjects the District to both internal and external audits.”

“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. The adjustment to the FSP allotment for any undocumented attendance will apply to the time period for which documentation was missing or inadequate.” – **TEA’s 2021-2022 Student Attendance Accounting Handbook (SAAH) 2.1 General Audit Requirements**

The APM requires that the principal, "...review and attest to the accuracy and completeness of attendance data for the campus...Ensure attendance self-audit reviews are conducted every quarter...conference with teachers who do not take attendance...and provide a report on a six weeks basis to the Assistant Superintendent about teachers who do not take attendance." The self-audits include reviewing the Teacher Attendance Posted Report, which can help principals identify if teachers are taking attendance and if it is done timely.

1. PK Attendance Taking and Documents for Elementary School

- 1.1. Attendance reporting and validation occur daily at each EPISD school. Elementary teachers must take attendance at 10:00 a.m. during the official accounting period.
- 1.2. The District uses an automated attendance accounting system (Frontline) that allows teachers to post attendance directly into the automated system. Access to the teacher's class is controlled by login and password controls. The APM states, "A teacher can only access his or her classes for attendance purposes."
- 1.3. Teacher A did not have access to post attendance in Frontline for the students enrolled in the PK-B section. The PEIMS clerk asked him/her to use a roster to manually take attendance for the students in PK-B. However, Teacher A and the PEIMS clerk told us that sometimes they communicated attendance information via phone call or email. The PEIMS clerk admitted that sometimes they (the clerk and Teacher A) got busy and forgot to record attendance.
- 1.4. We selected a sample of 20 instructional days to test if there was evidence attendance was taken for PK-B. See Table 1 for results.

Table 1: Tests and Results

Test/Criteria:	Results:
<p>Was documentation found in the daily attendance folder (DAF) to support that attendance was taken? Was documentation adequate?</p> <p>According to the SAAH:</p> <ul style="list-style-type: none"> • "Students who are on campus and in their classrooms at the time attendance is taken <u>must have their official attendance taken and completed by the classroom teacher or paraprofessional that meet the educational aide requirements.</u>"¹ • "Attendance will be <u>considered undocumented</u> if documentation of the attendance either is missing or so inadequate that a reasonable person could not conclude from the documentation that the attendance it is intended to support actually occurred." 	<p>No student absences/tardies were entered in Frontline for 10 days tested. Documentation to support that the classroom teacher, or a substitute covering the class, took attendance was:</p> <ul style="list-style-type: none"> • Found in the DAF but considered <u>inadequate</u> for <u>two (2) days</u> (e.g., the attendance roster in the daily attendance folder was not signed by the classroom teacher or substitute) and • <u>Not found</u> in the DAF for <u>eight (8) days</u> (also see note 1)
<p>Was documentation found in the DAF to support that the classroom teacher, or a substitute covering the class, took the attendance? Was documentation adequate?</p>	<p>The PEIMS Clerk entered students' absences/tardies in Frontline for 10 days. Documentation to support that the classroom teacher, or a substitute covering the class, took attendance on these days was:</p>

¹ For the requirements for paraprofessionals, see the [TEA "Becoming an Educational Aide in Texas" web page](#).

<p>According to the SAAH:</p> <ul style="list-style-type: none"> • “Attendance must not be taken by students or classroom aides and clerks that do not meet the requirements for paraprofessionals.” 	<ul style="list-style-type: none"> ✓ Found in the DAF and considered <u>adequate</u> for <u>one (1) day</u>, ✗ Found in the DAF but considered <u>inadequate</u> for <u>three (3) days</u> (e.g., the attendance roster in the daily attendance folder was not signed by the classroom teacher or substitute), and ✗ <u>Not found</u> in the DAF for <u>six (6) days</u> (also see notes 2 and 3).
---	---

Note 1: For one of these days, we found an email from Teacher A reporting that a student was absent. We also found a doctor’s note to support the student’s absence reason filed in the DAF for a prior day. However, the absence was not entered in Frontline.

Note 2: For one of these days, we found an email where the classroom teacher reported to the PEIMS clerk the student absences entered. The time of the email was after the official accounting period/time. As such, the email may be considered inadequate for audit (external) purposes; since TEA’s SAAH Section 1.2 Taking and Recording Student Attendance states, “District personnel must create the original documentation of attendance at the time of attendance. Original documentation must not be created after the fact.”

Note 3: For one of these days, a substitute was able to post attendance in Frontline for PK-B. The individual accepted a substitute job for PK; however, s/he was actually substituting for second grade. The substitute did not mark any student absent. It appears the substitute may have logged in to Frontline, had access to attendance for PK-B, and accidentally “posted” attendance.

2. Principal’s Response to Attendance Concerns

2.1. When we presented the principal’s responsibilities outlined in the APM to the principal s/he stated, “No one has ever gone through this with me...it’s the attendance clerks that go to training. Principals don’t go to training for attendance.”

- The Student and Parent Services (SPS) Department electronically sends principals the APM every year. According to District records, the principal electronically accepted the manual in fiscal years ending 2017, 2019, 2020, 2022, and 2023.
- The former Executive Director of SPS told us that principals are sent the calendar of training (that includes attendance) each year and are welcome to attend.

2.2. The principal admitted s/he did not have conferences with Teacher A when s/he did not take attendance consistently for PK-B. The principal said, “Yes...I should be having that conference with [him/her]. I’m assisting two campuses back-and-forth. I need to be made aware that this teacher is not doing their teacher responsibilities. But if it’s not been brought to my attention by the attendance clerk, how am I supposed to know other than the reconciliation for attendance... [the PEIMS clerk is] telling me that everything is clear. I signed the reconciliation for attendance...Because there’s no memos attached to that. There’s no action as far as okay did you do this, this, and that.”

- According to the APM, the PEIMS clerk should provide the principal written notice when teachers do not take attendance consistently.
- We found two instances when the PEIMS clerk copied in the principal in emails sent to Teacher A reminding him/her that s/he is required to post attendance by 10 a.m.
- On February 2, 2022, the PEIMS Clerk sent Teacher A an email that reads, “I need to have attendance posted by 10 am from now on. I got in trouble with [the principal] today, when [s/he] noticed yours was not posted.” The

principal was not copied in this email. When we asked if s/he remembered speaking to the PEIMS Clerk about Teacher A not taking attendance, the principal questioned whether the email should have referenced the name of the Assistant Principal (who oversaw the elementary school).

- 2.3. When we asked what s/he thought was the root cause of the PK-B attendance issues, the principal said that Teacher A "...has struggled with teacher responsibilities for one. With the taking attendance, I mean it's not the first year, it wasn't the second year..." Teacher A "... has struggled with taking attendance."
- a. When we asked if the root cause for the PK-B attendance issues may have been that the class was separated in Frontline and Teacher A did not have the access s/he needed, the principal stated that Teacher A "struggles with it this year too."
 - b. When we asked if it was more challenging for Teacher A to take attendance when s/he did not have the access, the principal responded, "Right, yeah, I agree but I can't give [Teacher A the] access."
 - c. The principal explained s/he could not have requested for Teacher A to have access to take attendance for PK-B because, "...then that messes up the PCN...either we give [Teacher A] all the kids and take attendance and that switches the PCN. That kind of conflicts with the PCN...So when we request access to take attendance it's tied to the PCN...I can't assign the substitute without a PCN." The principal said s/he thought a substitute was taking attendance for PK-B.

Recommendations and Management's Response

We recommend School Leadership determine whether disciplinary action is warranted due to the principal's failure to:

1. Follow management's directive to divide PK students into two classes, consequently misrepresenting the PK class size in Frontline,
2. Comply with the class size limit of 22 students set forth in TEC §25.112 Class Size,
3. Comply with the high-quality PK program recommended ratio of one teacher or aid for every 11 students outlined in Board Policy EEB (Legal) Instructional Arrangements, and
4. Ensure compliance with TEA's SAAH and EPISD's APM, which resulted in missing or inadequate attendance documentation for PK-B.

Subsequently, School leadership should communicate the results of the investigation and action to be taken, if any, with the principal.

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

Person(s) Responsible: Assistant Superintendents and Executive Principals in School Leadership.

Person(s) Accountable: Chief Schools Officer

Implementation Date: December 15, 2023

We recommend School Leadership develop a process for principal supervisors (Assistant Superintendents and Executive Principals) to monitor class loads/staffing for “red flags.” Some examples of monitoring include,

1. Visiting all schools: define expectations for principal supervisors to visit all assigned schools on a regular basis. School visits may deter intentional non-compliance with class size limits or help identify unintentional non-compliance issues. In addition, principal supervisors become visible partners for principals. This may encourage principals to express concerns and ask for help/support.
2. Monitoring vacancies: principal supervisors can use the “Vacancy Report” dashboard to monitor vacancies for schools. If a school consistently has more vacancies than other similar size schools, the principal supervisor should follow up to determine the cause of the delay and support the principal, as needed.
3. Monitoring timelines for filling vacancies: School Leadership can work with HR to calculate the average time (days) it takes principals to fill vacancies for critical school positions, including teachers. Principal supervisors could then use this average time to monitor that schools are filling positions timely. If a school consistently exceeds the average time to fill vacancies, the principal supervisor should follow up to determine the cause of the delay and support the principal, as needed.
4. Monitoring for “mismatches” in job titles to level/course: principal supervisors can use the class loads dashboard to monitor for instances when a teacher’s job title does not match the level/course to which they are assigned in Frontline. Although a mismatch is not necessarily a “red flag,” if it is not addressed timely, it could lead to confusion with substitute job assignments, as it did at the elementary school in question for PK/second grade.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activities two (2) and three (3).

Person(s) Responsible: Assistant Superintendents and Executive Principals in School Leadership.

Person(s) Accountable: Chief Schools Officer

Implementation Date: October 6, 2023

We recommend School Leadership (the appropriate principal supervisor) direct the staff, at the school in question, that oversees or assists with substitute assignments to ensure assignment changes are entered in Frontline. According to the District’s Substitute Handbook, principals can make changes to substitute assignments based on the needs of the school. However, if a change to a substitute assignment is not made in Frontline, the substitute will not have access to post attendance for the class they are covering. There is also a risk that the account code charged for the substitute job may be inappropriate in certain circumstances.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity four (4).

Person(s) Responsible: Assistant Superintendents and Executive Principals in School Leadership.

Person(s) Accountable: Chief Schools Officer

Implementation Date: October 6, 2023

We recommend School Leadership require that all principals participate in training that focuses on the attendance process and related responsibilities. School Leadership should consider making this training mandatory for first-year principals and require experienced principals to attend refresher training on a regular (pre-determined) basis. Principal supervisors should monitor and ensure principals comply with the attendance training requirement.

4

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activity five (5).

Person(s) Responsible: Assistant Superintendents and Executive Principals in School Leadership.

Person(s) Accountable: Chief Schools Officer

Implementation Date: December 15, 2023



Background

According to the Institute of Internal Auditors' professional standards and related recommended guidance, Internal Audit should maintain an active role that relates to both promoting and assessing ethics throughout the District. Internal Audit's responsibilities, outlined in Board Policy CFC (Exhibit), include investigating reported alleged occurrences of fraud, theft, waste, and the like and recommending controls to prevent and/or detect such occurrences.

Internal Audit received concerns that allege that an elementary school principal:

"Overloaded" a teacher "...with two Pre-K classes" and no paraprofessional to assist him/her. At one point in this 2021-2022 school year, s/he had 32 students by himself/herself tapering of [sic] at 29 students. After pointing out that a para was required, s/he was assigned various subs who would be taken to cover other classes leaving him/her alone with both Prek [sic] A and Pre-K B classes." The complaint also alleges that the principal assigned a teacher to the Pre-K B class "who was not present at the school and never stepped into or taught any PreK [sic] class."

Internal Audit conducted a preliminary analysis of data in Frontline and documents/statements received from witnesses. The preliminary analysis provided sufficient "predication" and reasonable grounds to initiate an investigation. The investigation objectives are included in the [Objective and Scope section](#) of this report. The investigation was approved by the Board of Trustees as part of the 2022-2023 Audit Plan under the Contingency and Consulting Hours category.

Methodology

To achieve the objectives of the investigation, we:

1. Researched relevant Board policies and District procedures.
2. Interviewed 16 current and former EPISD employees including clerical staff, teachers, and administrators. We also obtained one interview recording for a former substitute. The interview was conducted by an Employee Relations investigator in HR for a separate investigation.
3. Obtained, reviewed, and analyzed relevant emails for the scope of the investigation.
4. Obtained, reviewed, and analyzed (from Frontline) attendance reports and system audit logs; grading system logs; employee/position history records; class loads dashboard data; employee absences records; and teacher substitute records for the scope of our investigation.
5. Obtained and reviewed physical attendance documents, on a sample basis, for the scope of our investigation.

Because of the inherent limitations in a system of internal controls, there is a risk that errors or irregularities occurred and were not detected. Due professional care requires the internal auditor to conduct examinations and verifications to a reasonable extent. Accordingly, an auditor is able to obtain reasonable, but not absolute, assurance that additional noncompliance or irregularities do not exist.



El Paso ISD Board

Israel Irrobali | President
Valerie Beals | Vice-President
Isabel Hernandez | Secretary
Dr. Josh Acevedo | Trustee
Daniel E. Call | Trustee
Alex Cuellar | Trustee
Leah Hanany | Trustee

Internal Audit

Assurance | Insight | Objectivity

1014 N. Stanton | El Paso, TX 79902

Phone: 915-230-2743

audit@episd.org

Fraud, Waste, and Abuse Hotline:

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