Transcript Audit

Audit Plan Code: 23.08.A

Assurance | Insight | Objectivity

Final Report
November 1, 2023

Identified 85% of 12th graders or students in the 2023 cohort were on track to achieve their graduation plan in the sample tested.

The District needs improvement in the areas of data quality and monitoring of student graduation requirements, conversion of letter grade to numerical grade, and requirements for maintaining documentation to support student achievement recorded in the transcript.

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ASSURANCE • INSIGHT • OBJECTIVITY

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Abbreviations

AAR	Academic Achievement Record
ASAP	Analytics, Strategy, Assessment & PEIMS
CAP	Corrective Action Plan
CCRP	College and Career Readiness Planner
CPELA	College Preparatory Course English Language Arts
CPR	Cardiopulmonary Resuscitation
CUM	Cumulative Record folder (student file)
EPISD	El Paso Independent School District
FHSP	Foundation High School Program
GPA	Grade Point Average
HB5	House Bill 5
PEIMS	Public Education Information Management System
STEM	Science, Technology, Engineering, and Math
SY	School Year
TAC	Texas Administrative Code
TEA	Texas Education Agency
TEDS	Texas Education Data Standards
TSDS	Texas Student Data System
SOA	Superintendent's Statement of Approval of Summary Report and Error Listing for PEIMS

We have completed the Transcript Audit. The objective and scope of the audit were to determine if the 2023 cohort of 12th-grade students were scheduled to meet the graduation requirements from the El Paso Independent School District (EPISD) and the Texas Administrative Code Chapter 74 Foundation High School Program in the areas of courses, credits, endorsement, cardiopulmonary resuscitation (CPR), and proper interaction with peace officers.

The Internal Audit Report that follows includes detailed findings, an observation, recommendations, background, and methodology.

We want to acknowledge and thank the following staff who participated in this audit, for their time: Counseling and Advising staff, Campus principals, counselors, and registrars.

What We Found

1. As of February 2023, 5,701 instances of missing Foundation High School Program (FHSP) graduation data for cohort, graduation plan, endorsement, CPR, and Proper Interaction with Peace Officers for seniors were identified. It is important the student graduation data is entered accurately in Frontline as this data is used for monitoring the student's progress towards achieving their graduation plan. In addition, the District must submit complete and accurate data to the state through the Public Education Information Management System (PEIMS).

2. From a sample of 60 students tested, 85% of seniors were on track to meet their graduation plan; however, exceptions were identified with student graduation data and supporting documentation on file.

3. From a sample of 60 students, identified instances of missing instruction dates and/or supporting documentation for 36 of 60 (60%) students related to CPR and 25 of 60 (42%) students related to Peace Officer Interaction. The Texas Administrative Code (TAC) Title 19 Rules 74.38 and 74.39 require instruction in CPR and Proper Interaction with Peace Officers.

4. There were 253 instances identified District-wide where a student's graduation plan and the endorsement declaration did not match ("graduation code mismatch"). The student's graduation plan and endorsement should match to accurately reflect the student's graduation plan and academic achievement. In addition, there is a risk that the graduation data submitted through PEIMS, including graduation code (graduation plan) and/or endorsement(s), may be inaccurate and/or incomplete for those students with graduation code mismatches.

5. Identified inconsistencies in the conversion of letter grade to numerical grade for transfer students. There is a risk of inconsistencies if counselors do not use the Board Policy EIC(Regulation) for assigning numerical grades to letter grades. Assigning numerical grades inconsistently can affect students' grade point average (GPA) and Rank.

6. Identified an observation related to inconsistencies in the use of audit cards. The information that should be recorded in the audit cards is not standardized; therefore, not all information needed to monitor student achievement may be recorded.

What We Recommend

Internal Audit made 16 recommendations to address the findings and observation reported. Recommendations to District Leadership include the following:

1. Collaborate with stakeholders to review and revise the current procedures for entering and maintaining FHSP data in Frontline. The revised procedures should clearly define the expectations and positions responsible for data entry and monitoring of student transcript data.

2. When the procedures are finalized and documented, training should be provided to the stakeholders involved in the procedures.

3. Evaluate the procedures for transcribing transcripts for transfer students to determine if revisions are necessary.

4. Determine if the HB5 Endorsement Letter is required when a student's endorsement changes and where the documentation should be stored.

5. The procedures for supporting documentation for the completion of Peace Officer Interaction and CPR instruction should be updated to ensure consistency. Determine the position(s) responsible for the procedures.

6. The procedures for Peace Officer Interaction and CPR instruction should be placed online where campus administrators, teachers, counselors, registrars, and other staff can access.

7. Training on the updated procedures for Peace Officer Interaction and CPR instruction should be provided and documented.

8. Identify the fields and data, related to graduation plans and endorsements, being reported to PEIMS. Exception reports to monitor mismatches should be created.

9. Evaluate if the College and Career Readiness Planner (CCRP) system should serve as the data source for endorsements.

10. Determine if a student's endorsement(s) should be removed in Frontline/CCRP if the student's graduation plan changes to "without endorsement" or if the student submits an "opt-out form."

11. Identify whether other students with less than 26 credits have an endorsement(s) recorded as completed on their transcript for school year (SY) 2022-2023. If instances are identified, determine if they should be corrected and/or self-reported to TEA.

12. During training, Counseling and Advising should remind counselors to follow Board Policy EIC(Regulation) to convert letter grades to numerical grades.

13. Determine if the grade scale on the transcript template should be revised to be in alignment with Board Policy EIC(Regulation).

14. Consider revising the audit card process and templates to ensure there is consistency in the information recorded on the audit card.

15. Incorporate the revised process for maintaining the audit card in current policies and procedures. In addition, document control should be incorporated into the procedures, so the correct version of the audit card is used by all counselors.

16. Ensure counselors are trained on the new procedures, monitoring for compliance with the procedures, and guidance and support is provided for using the revised audit cards.

Management's Response

Management and leadership agreed with the audit findings. District management and leadership submitted a Corrective Action Plan (CAP) outlining 19 activities to be implemented. The 16 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 have been implemented.

Objective and Scope

The objective and scope of the audit were to determine if the 2023 cohort of 12th-grade students were scheduled to meet the graduation requirements from the El Paso Independent School District (EPISD) and the Texas Administrative Code Chapter 74 Foundation High School Program in the areas of courses, credits, endorsement, cardiopulmonary resuscitation (CPR), and proper interaction with peace officers.

Results, Recommendations, and Management's Response

Based on the information gathered and the tests performed, we determined the following:

From a sample of 60 students, 51 of 60 (85%) students tested were on track to meet the requirements of their graduation plan. Five (5) findings and one (1) observation were identified, which relate to missing and inaccurate student graduation data, duplicate courses for transfer students, missing supporting documentation of endorsements and Peace Officer and CPR instruction, inconsistencies in the conversion of letter grade to numerical grade for transfer students, and inconsistencies in the use of audit cards.

We want to acknowledge and thank the following staff who participated in this audit for their time: Counseling and Advising staff, campus principals, counselors, and registrars.

Finding 1

District-wide identified 5,701 instances of missing FHSP graduation data for cohort, graduation plan, endorsement, CPR, and Proper Interaction with Peace Officers

As of February 2023, there were 5,701 instances of missing required Foundation High School Program (FHSP) graduation data for students in 12 h grade or cohort 2023. It is important the student graduation data is entered accurately in Frontline as this data is used for monitoring the student's progress towards achieving their graduation plan. In addition, the District must submit complete and accurate data to the state through the Public Education Information Management System (PEIMS). Below are the categories of graduation data analyzed and the number of students with missing data:

a. Cohort year (61 students),
b. Graduation plan (34 students),
c. Endorsement declared (132 students),
d. Cardiopulmonary Resuscitation (CPR) instruction date (2,476 students), and
e. Peace Officer Interaction instruction date (2,998 students).

Note that some students were missing graduation data in more than one category.

The data analysis results indicate the current procedures for monitoring and following up to make corrections for missing student information and/or for timely data entry for the items "a" through "e" listed above need improvement. See Table 1 below for a summary of the testing results by school.

Due to the graduation timelines, this finding was reported to District leadership for follow-up on 2/14/2023, except for endorsement data. Refer to finding 3 for

results of the subsequent testing, on a sample basis, to determine whether missing information was entered in Frontline.

Table 1 – Student Graduation Information Missing in Frontline for SY 2022-2023 as of February 2023

School ID	School Name	Categories of Student Information not Reflected in Frontline				
		12th Grade Students without a Cohort	Cohort 2023 Students without a Graduation Plan	Students, in 12th grade or Cohort 2023, without a "CPR Instruction Date"	Students, in 12th grade or Cohort 2023, without a "Peace Officer Interaction Instruction Date"	12th Grade Students without an Endorsement
001	Andress High School	1		201	258	20
002	Austin High School	3	2	259	298	4
003	Bowie High School		2	281	304	
004	Burges High School	2	1	108	244	9
005	Coronado High School	43	15	498	310	19
006	El Paso High School		1	46	368	10
007	Center Career & Technology Educ	11	11	12	12	11
008	Irvin High School			102	68	7
009	Jefferson High School			152	45	3
010	Franklin High School			421	689	11
011	Silva Health Magnet			11	86	
012	Chapin High School		2	286	226	12
015	Transmountain Early College HS			14	1	
019	Young Womens Academy			1	1	
020	College Career Technology Academy	1		81	85	26
025	Delta Academy			2	2	
027	Telles Academy			1	1	
Grand Total		**61**	**34**	**2,476**	**2,998**	**132**

* The totals for the Center Career & Technology Education are for students who take courses at the campus; however, they might be enrolled at a different campus/district.

Student Cohort Year

The Texas Education Agency (TEA) uses cohort graduates' student data submitted by districts through PEIMS to calculate accountability information, annual dropout rates, and longitudinal graduation. A student's cohort is very important for accountability at the state level. At the District-level, a student cohort is needed to monitor student course scheduling, interventions, and to support student success in meeting graduation requirements with their cohort.

Graduation Plan and Endorsement

The graduation plan and endorsement define the courses and number of credits a student must successfully achieve to meet the graduation requirements. A graduation plan with an endorsement requires 26 credits, and a graduation plan without an endorsement requires 22 credits. A student should have a graduation plan and initial endorsement when entering 9ʰ grade. If a student does not have a graduation plan/endorsement, the counselor may not know to schedule the student in the required courses to achieve the graduation plan the student wants to pursue.

The Texas Administrative Code (TAC) Title 19 Rule 74.11 states:
• "A student entering Grade 9 in the 2014-2015 school year and thereafter shall enroll in the courses necessary to complete the curriculum requirements for the Foundation High School Program in §74.12 of this title and the curriculum

requirements for at least one endorsement specified in §74.13 of this title (relating to Endorsements)."

• "A student may graduate under the Foundation High School Program without earning an endorsement if, after the student's sophomore year: 1) the student and the student's parent or person standing in parental relation to the student are advised by a school counselor of the specific benefits of graduating from high school with one or more endorsements, and 2) the student's parent or person standing in parental relation to the student files with a school counselor written permission, on a form adopted by the TEA, allowing the student to graduate under the Foundation High School Program without earning an endorsement."

Therefore, after a student's sophomore year, the graduation plan may change to "without endorsement;" however, the required supporting documentation must be in the student's cumulative folder (CUM).

It is important the information in Frontline is updated to reflect changes in graduation plans and endorsement(s). This information is submitted through PEIMS to the state, and its completeness and accuracy are required by the TEA 2022-2023 Texas Student Data System (TSDS) Web-Enabled Data Standards under the Data Submission Responsibilities for local education agencies. In addition, the superintendent's electronic "Superintendent's Statement of Approval of Summary Report and Error Listing" (SOA) for the PEIMS submissions certifies the accuracy and authenticity of the PEIMS data submitted.

Cardiopulmonary Resuscitation and Peace Officer Interaction Instruction

The TAC Title 19 Rules 74.38 and 74.39 require instruction in CPR and Proper Interaction with Peace Officers. The year in which the instruction was provided to the student must be indicated on the student's transcript or academic achievement record.

Timely monitoring, follow-up, and data entry related to the completion of the CPR and Peace Officer Interaction instruction assist campus administrators in identifying the students who are missing the requirements to graduate.

Recommendations and Management's Response

1.1 District Leadership should collaborate with stakeholders to review and revise the current procedures for entering and maintaining FHSP data in Frontline. The revised procedures should clearly define the expectations and positions responsible for data entry and monitoring of student transcript data. The procedures, at a minimum, should define the following:
   a. Conducting regular monitoring for accurate and missing student transcript data. Consider developing reports or dashboards that can help assist with the analysis of transcripts and identification of missing data.
   b. Timelines for identifying missing student data and entering student data into Frontline for the following student information:
      (i) Cohort year
      (ii) Graduation plan, including endorsement
      (iii) CPR and Peace Officer Interaction instruction
   c. Process for updating student graduation plan selection.
   d. Process for updating endorsement(s) when changes are made and opting out of endorsements.

e. Defining the documentation required to support the data entries/updates and the location where the documentation will be stored (e.g., CUM folder, counselor's archives, etc.). This item should include maintaining the signed HB5 Endorsement Letter.

Management and Leadership Response: Concurred with recommendations and incorporated into CAP activities 1, 2, 3, 4, and 5.

Person(s) Responsible:
Activity 1 – Director, Counseling and Advising.
Activities 2 through 4 – Director, Counseling and Advising; Student and Parent Services; and Assistant Superintendent, Secondary Schools Division.
Activity 5 – Director, Counseling and Advising and Assistant Superintendent, Secondary Schools Division.

Implementation Date: 5/31/2024

1.2 When the procedures are finalized and documented, training should be provided to the appropriate stakeholders. Sign-in sheets and training materials should be retained to support that the training occurred.

Management and Leadership Response: Concurred with the recommendation and incorporated into CAP activity 6.

Person(s) Responsible: Director, Counseling and Advising and Assistant Superintendent, Secondary Schools Division.

Implementation Date: 5/31/2024

Finding 2

85% of seniors were on track to meet their graduation plan; however, exceptions were identified with student graduation data and supporting documentation on file

A sample of 60 students from six (6) campuses (10 from each campus) were tested to determine if the students were on track to meet their graduation requirements. In addition, we tested for supporting documentation for transcript data. The following is a breakdown of the results:

2.1 Fifty-one (51) of 60 (85%) students tested were on track to meet the requirements of their graduation plan. However, note that this was contingent upon students passing courses they were enrolled in for the spring semester.

2.2 Six (6) of the 51 (12%) students were identified by the campus as not being on track to meet their graduation requirements, which included an endorsement(s). Four (4) of the six (6) students were transfer students from out of district, state, or country. Counselors and campus administration met with students and parents to discuss graduation options. They determined the students would pursue a graduation plan without an endorsement to graduate. The forms 1) Foundation High School Program (HB 5) Change in Graduation Plan form to 34TXFNE-Texas Foundation High School Program-without Endorsement and 2) Foundation High School Program Endorsement Opt-Out Agreement were located in each of the student's CUM.

2.3 Nine (9) of the 60 (15%) students tested were not on track to meet the graduation requirements as they were missing the required course credits. Five (5) of the nine (9) students did not have documentation in their CUM indicating they were identified by the campus as not on track to graduate. Four (4) students were identified by the campus and had supporting documentation in their CUMs.

If students' progress towards meeting the requirements of their graduation plan is not monitored on a regular basis, the District may not identify students that do not meet the graduation requirements to graduate with their cohort.

2.4 One (1) of 60 (2%) students did not have a grade on the transcript printed on 4/20/2023 for the course CPELA (Part 1) taken in the SY 2021-2022. However, the audit card and a previous transcript printed on 2/9/22 showed a grade of 73 for the same course. The documentation provided by the campus showed the student completed the course in SY 2021-2022 with a grade of 73. The registrar stated there were errors with course titles and several students within the District were affected. To his/her knowledge, mass corrections were made by central office to some students, but other students' data had to be corrected manually (entered into Frontline) at each campus. The registrar was provided a list by the former Executive Director of Student and Parent Services and instructed to make corrections to course titles for students at the campus. The registrar made an error when making the manual corrections and this may have caused the discrepancy between the student's documentation and the data in the transcript. The campus has resolved the discrepancy for the student and provided a "High School Course Correction Form" dated 5/1/2023 to input the grade of 73 for CPELA (Part 1). However, this may not have been an isolated instance as the issue of incorrect course titles was identified at several schools. As such, there is a risk of similar errors when corrections were made.

To the registrar's knowledge, there was no validation of the manual corrections made. If large amounts of student data need correction, there should be a written action plan detailing roles and responsibilities, a validation process, and documentation needed to support changes to student data. In addition, pertinent district staff should be trained on how to make the corrections and why the corrections are needed so they are aware of the ramifications of errors in data.

2.5 Five (5) of 60 (8%) students tested had duplicate courses on their transcript. These are courses a student previously earned credit for and was subsequently scheduled to take again. Four (4) of the five (5) students were transfer students.

Table 2 – Students in Sample Tested with Duplicate Courses

No. of Duplicate Courses on Transcript	No. of Students	No. of Transfer Student(s)	On Track to Meet Graduation Requirements of Their Graduation Plan
1	3	2	Yes
2	1	1	Yes
3	1	1	No

The District counselors evaluate the transcripts for transfer students at each campus and prepare a Transcript Form, which shows the transferable courses from the previous school district to our District. If the counselors' transcript evaluation is not timely and/or accurate, there is a risk transfer students may be enrolled in duplicate courses. Duplicate courses take time from other courses students need to take to meet their graduation requirements. Transfer students are at-risk of not meeting their graduation plan if the transcription of their credits is not reviewed/monitored for accuracy.

The Texas Administrative Code Title 19, Chapter 74, Rule 74.26 Award of Credit, states, "1) Credit earned toward state graduation requirements by a student in an accredited school district shall be transferable and must be accepted by any other school district in the state....2) A school district must ensure that the records or transcripts of an out-of-state transfer student (including foreign exchange students) or a transfer student from a Texas nonpublic school are evaluated and that the student is placed in appropriate classes promptly. The district may use a variety of methods to verify the content of courses for which a transfer student has earned credit."

2.6 Identified 31 of 60 (52%) students did not have supporting documentation (HB5 Endorsement Letter) in their CUM for the endorsement on their transcript. There is inconsistency in documenting changes in student endorsement(s). Usually, the initial endorsement documentation (HB5 Endorsement Letter) is in the students' CUMs, but HB5 Endorsement Letters to show changes are not on file. It was noted, HB5 Endorsement Letters are in the College and Career Readiness Planner (CCRP), which is an online system developed by the District for viewing student graduation information and counselor notes. However, the letters are not fully executed as they do not have signatures and dates.

Recommendations and Management's Response

2.1 Counseling and Advising have procedures for transfer students, which include timelines for evaluating incoming transcripts. These procedures should be evaluated to determine if revisions are necessary to provide detailed information on how (i) to perform the initial evaluation and monitoring of transfer students to minimize outcomes like duplicate courses and (ii) determine if the student is on track to complete his/her graduation plan. Additional training should be provided to appropriate stakeholders and documented.

Management and Leadership Response: Concurred with the recommendation and incorporated into CAP activities 7 and 8.

Person(s) Responsible:
Activity 7 – Director, Counseling and Advising.
Activity 8 – Director, Counseling and Advising and Assistant Superintendent, Secondary Schools Division.

Implementation Date: 5/31/2024

2.2 District Leadership should collaborate with stakeholders to determine if the HB5 Endorsement Letter is required when a student's endorsement changes and where the documentation should be stored.

Management and Leadership Response: Concurred with the recommendation and incorporated into CAP activity 9.

Person(s) Responsible: Director, Counseling and Advising; Executive Director, Whole Learner Support and Intervention; and Student and Parent Services.

Implementation Date: 5/31/2024

Finding 3

Identified missing instruction dates and/or supporting documentation for CPR and Peace Officer interaction

There were instances of missing instruction dates and/or supporting documentation for 36 of 60 (60%) students related to CPR and 25 of 60 (42%) students related to Peace Officer Interaction. Tables 3 and 4 summarize the testing results for CPR and Peace Officer Interaction correspondingly.

Table 3 – Testing Results of Student CPR Instruction Completion and Supporting Documentation for SY 2022-2023 as of June 2023

Number of Students	Did Students have an instruction date in Frontline?	Did students have supporting documentation of completion?
10	Yes	No
25	No	No
1	No	Yes
24	Yes	Yes

Table 4 – Testing Results of Student Peace Officer Interaction Instruction Completion and Supporting Documentation for SY 2022-2023 as of June 2023

Number of Students	Did Students have an instruction date in Frontline?	Did students have supporting documentation of completion?
7	Yes	No
18	No	No
35	Yes	Yes

The District developed a framework for meeting the requirements for CPR and Peace Officer Interaction Instruction, which was emailed to the registrars and pertinent campus staff. The curriculum for these requirements was placed in Schoology. The students receive instruction for Peace Officer Interaction when enrolled in the U.S. Government course and CPR while enrolled in the Health course. Teachers print affirmation documentation of student participation using the report in Frontline CLS500 Teacher Rosters for Signature. The teacher forwards the report to the registrar to enter in Frontline. If a student does not receive the instruction during the course, the graduation coach facilitates the instruction and forwards the information to the registrar to enter into Frontline. Registrars indicated there is an additional report in Frontline that shows if students received the instruction.

Procedures do not define where affirmations, documenting a student's participation, should be filed. The six (6) campuses tested provided various types of documentation supporting CPR and Peace Officer Interaction Instruction from written sign-in sheets, sign-in sheets printed from Frontline, Smartsheet, and emails from teachers and graduation coaches.

The current procedures for Peace Officer Interaction instruction have supporting documentation submission deadlines of 1) No later than the first working day in January for students enrolled in Government in the fall and 2) No later than the two weeks prior to start of senior clearance for students enrolled in U.S. Government in the spring (verify as part of teacher campus clearing process). There were no submission deadlines for CPR.

The TAC Title 19 Rules 74.38 and 74.39 require instruction in CPR and Proper Interaction with Peace Officers. The year in which the instruction was provided to the student must be indicated on the student's transcript or academic achievement record.

Recommendations and Management's Response

3.1 The procedures for documenting Peace Officer Interaction and CPR instruction should be updated to ensure consistency. District Leadership should collaborate with stakeholders to determine the position(s) responsible for the procedures. The procedures should include the following:

a. Identifying the documentation required to support instruction was completed by the student. If there are different ways the student can complete the instruction, supporting documentation should be identified for every option.

b. Indicating the location where supporting documentation should be stored.

c. Defining the monitoring process and the positions responsible for monitoring to ensure the instruction is being documented.

d. Establishing deadlines for the submission of supporting documentation and for the data entry (instruction completion date) in Frontline.

Management and Leadership Response: Concurred with recommendations and incorporated into CAP activities 10 and 12.

Person(s) Responsible: Director, Counseling and Advising; Executive Director, Whole Learner Support and Intervention; Assistant Superintendent, Secondary Schools Division; and Student and Parent Services.

Implementation Date: 5/31/2024

3.2 The procedures should be placed online where campus administrators, teachers, counselors, registrars, and other staff can access.

Management and Leadership Response: Concurred with recommendations and incorporated into CAP activities 10 and 12.

Person(s) Responsible: Director, Counseling and Advising; Executive Director, Whole Learner Support and Intervention; Assistant Superintendent, Secondary Schools Division; and Student and Parent Services.

Implementation Date: 5/31/2024

3.3 Training on the updated procedures should be provided and documented.

Management and Leadership Response: Concurred with recommendations and incorporated into CAP activities 11 and 13.

Person(s) Responsible:
Activity 11 – Director, Counseling and Advising; Executive Director, Whole Learner Support and Intervention; and Assistant Superintendent, Secondary Schools Division.

Activity 13 – Director, Counseling and Advising; Executive Director, Whole Learner Support and Intervention; Assistant Superintendent, Secondary Schools Division; and Student and Parent Services.

Implementation Date: 5/31/2024

Finding 4

Identified 253 graduation code mismatches District-wide

There were 253 instances identified District-wide where a student's graduation plan and the endorsement declaration did not match ("graduation code mismatch").

A graduation code mismatch happens when, for example, a student has:
a. A graduation plan without endorsement; however, an endorsement(s) is listed on the transcript.
b. A graduation plan with endorsement; however, the student does not have an endorsement(s) listed on the transcript.

The student's graduation plan and endorsement should match to accurately reflect the student's graduation plan and academic achievement. When the two do not match, it is difficult to determine the graduation plan the student is pursuing. In addition, there are different requirements for each of the endorsements. Some courses required for endorsements may overlap, but to accurately assess if a student is on track to achieving their declared graduation plan, the information in Frontline, which populates the transcript, must be accurate.

In the sample of 60 students tested, ten (10) students had a graduation code mismatch. Internal Audit expanded the analysis of graduation code mismatch to include all students in 12th grade or cohort 2023. Table 5 below summarizes the instances identified District-wide.

Table 5 – Students with a Graduation Code Mismatch in Frontline for SY 2022-2023

Campus	Students with Graduation Plan "Texas Foundation High School without Endorsement;" however, student DOES have an endorsement	Students with Graduation Plan "Texas Foundation High School with endorsement;" however, student DOES NOT have an endorsement
Andress HS	39	11
Austin HS	36	0
Bowie HS	4	3
Burges HS	54	4
Coronado HS	42	1
El Paso HS	1	6
Irvin HS	25	0
Jefferson HS	1	1
Franklin HS	5	6
Chapin HS	8	1
CCTA	1	4
Total	**216**	**37**

4.1 The practice has been that counselors enter the student endorsement into CCRP. Nightly, the endorsement data is transferred from CCRP to Frontline. Therefore, it is possible for a registrar to update endorsement data in Frontline, and the data revert, due to the nightly transfer. This may cause errors in endorsement data if entries are made or updated in Frontline.

District and campus personnel provided varying responses regarding how CCRP interfaces with Frontline. There is a risk District staff is unaware that CCRP is the data source for students' endorsements.

4.2 The endorsements are not removed in Frontline when a student's graduation plan is changed from "with endorsement" to "without endorsement." The registrar uses the fully executed signed documentation required (i.e., Foundation High School Program (HB 5) Change in Graduation Plan form) to

change a graduation plan in Frontline. However, campuses told us that the registrar does not remove the endorsement. As such, there is a risk a student's transcript could show the endorsement(s), although the student changed graduation plan and is no longer pursuing an endorsement(s).

4.3 Two students were inaccurately reported through PEIMS as FHSP graduates with endorsements. Internal Audit identified Graduation Code Mismatches for SY 2021-2022 and tested two (2) students who had a graduation plan "without endorsement" and with endorsements in Frontline. The purpose of the testing was to determine whether Frontline would allow the endorsements to be reported as part of the PEIMS submission.

   a. The transcript for one student reflected a total of 23 credits earned and completion of two endorsements: Multi-Disciplinary Studies and Public Services. The TAC Rule 74.13 states, "A student must earn at least 26 credits to earn an endorsement." As such, the student did not have the minimum number of credits to graduate with an endorsement.

   b. The transcript for another student reflected a total of 26 credits earned and completion of two endorsements: Multi-Disciplinary Studies and STEM. However, the student did not meet the graduation requirements for the graduation plan with the endorsements.

   c. The two students did not achieve the endorsements reflected on their transcript and the graduation plan reported through PEIMS.

   d. The students' transcripts show the two (2) endorsements were achieved and show "34-Foundation" as the high school program. Because the transcript shows only "34-Foundation" and not "with" or "without" endorsement, it is difficult to determine if the student was pursuing the endorsements. Because there are instances in Frontline of graduation code mismatches, it is difficult to determine what graduation plan the student is pursuing.

Internal Audit did not perform additional testing on the SY 2021-2022 graduates. However, if two instances exist, there is a possibility there are more of these instances. As such, there is a risk the graduation data submitted through PEIMS, including graduation code (graduation plan) and/or endorsement(s), may be inaccurate and/or incomplete for those students with graduation code mismatches. The collection of PEIMS data from all local education agencies is used for required state and federal reporting and must be accurate and complete.

Recommendations and Management's Response

4.1 District Leadership should collaborate with stakeholders to identify the fields and data related to graduation plans and endorsements being reported to PEIMS. Once an understanding of how the graduation data is processed in Frontline, exception reports should be created to monitor mismatches.

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

Person(s) Responsible: Executive Director, Whole Learner Support and Intervention; Assistant Superintendent, Secondary Schools Division; and Student and Parent Services.

Implementation Date: 5/31/2024

4.2 District Leadership should collaborate with stakeholders to evaluate if CCRP should serve as the data source for endorsements. Documentation of the outcome should be retained.

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

Person(s) Responsible: Executive Director, Whole Learner Support and Intervention and Assistant Superintendent, Secondary Schools Division.

Implementation Date: 5/31/2024

4.3 District Leadership should collaborate with stakeholders to determine if a student's endorsement(s) should be removed in Frontline/CCRP if the student's graduation plan changes to "without endorsement" or if the student submits an "opt-out form." Any revisions to current procedures, including consequences of errors in data entry, should be updated in current policies and procedures and subsequently instructed to stakeholders.

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

Person(s) Responsible: Executive Director, Whole Learner Support and Intervention and Assistant Superintendent, Secondary Schools Division.

Implementation Date: 5/31/2024

4.4 District Leadership should collaborate with stakeholders to identify whether other students with less than 26 credits have an endorsement(s) recorded as completed on their transcript for SY 2022-2023. If instances are identified, determine if they should be corrected and/or self-reported to TEA. Documentation of the outcome should be retained.

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

Person(s) Responsible: Director, Counseling and Advising; Executive Director, Whole Learner Support and Intervention; and Assistant Superintendent, Secondary Schools Division.

Implementation Date: 5/31/2024

Finding 5
Identified inconsistencies in the conversion of letter grade to

The numerical grade the counselors assign for a letter grade when transcribing course grades for transfer students is not consistent.

Board Policy EIC (Local) Academic Achievement: Class Ranking, Letter Grade Conversion, Students Entering Grade 9 in the 2019-20 School Year states, "When a student transfers grades for properly documented and eligible course, the District shall assign weight to those grades based on the categories and

numerical grade for transfer students	grade weight system used by the District if the equivalent courses are offered in the District." The Tier Ranking and Grade Conversion Chart has the letter grade, equivalent numerical grade earned in class, and weighting associated with the Tiers 1-3. Board Policy EIC(Regulation) further defines the numerical equivalent for each letter grade.

a. Identified two instances where student numerical grade conversion did not follow Board Policy EIC(Regulation). One transfer student showed a "C" in his/her transcript for a course, and the counselor performing the transcription at campus A assigned a grade of 77. Another student showed a "C" in his/her transcript for a course, and the counselor performing the transcription at campus B assigned a grade of 75. Board Policy EIC(Regulation) shows a numerical grade for a "C" is 76. There was no supporting documentation in the students' CUMs from the sending District/Campus showing the numerical equivalents for the letter grades given.

b. The numerical grade equivalent for a letter grade of "D" on the Board Policy EIC (Regulation) is 70; however, on the student transcript template, the grade scale shows D=70-74 and C=70-79, thus, there is an overlap.

The Texas Administrative Code Title 19, Chapter 74, Rule 74.26 Award of Credit, states, "1) Credit earned toward state graduation requirements by a student in an accredited school district shall be transferable and must be accepted by any other school district in the state...."

There is a risk of inconsistencies if counselors do not use the Board Policy EIC(Regulation) for assigning numerical grades to letter grades. Assigning numerical grades inconsistently can affect students' grade point average (GPA) and Rank.

Recommendations and Management's Response

5.1 During training, Counseling and Advising should remind counselors to follow Board Policy EIC(Regulation) to convert letter grades to numerical grades.

Management and Leadership Response: Concurred with recommendations and incorporated into the CAP as activity 18.

Person(s) Responsible: Director, Counseling and Advising; Executive Director, Whole Learner Support and Intervention; and Assistant Superintendent, Secondary Schools Division.

Implementation Date: 5/31/2024

5.2 District Leadership should collaborate with stakeholders to determine if the grade scale on the transcript template should be revised to be in alignment with Board Policy EIC(Regulation). Documentation of the outcome should be retained.

Management and Leadership Response: Concurred with recommendations and incorporated into the CAP as activity 18.

Person(s) Responsible: Director, Counseling and Advising; Executive Director, Whole Learner Support and Intervention; and Assistant Superintendent, Secondary Schools Division.

Implementation Date: 5/31/2024

Observations and Recommendations

While conducting this audit, we made an observation that does not violate local, state, or federal guidelines and, as such, was not included as findings in the Audit Report. However, we felt the observation was worthy of informing you as the data owner/expert to determine how it should be addressed.

Observation 1

There were inconsistencies in the use of audit cards. The following was noted:

1.1 From a sample of 60 audit cards reviewed, 34 (57%) were missing the counselor's signature and date. As such, a reviewer cannot quickly determine the date when the most recent self-audit was completed. Per Counseling and Advising, the counselors are required to sign it at the end of the school year.

1.2 There is no designated place to enter the student's name and date the audit card was reviewed/revised by the counselor.

1.3 Not all areas of the audit card are filled out. For example, the sections Endorsement 1 and 2 Requirements, Other Electives, Credits section, and Senior Interview Student initials and Date were left blank on some audit cards.

1.4 The counselor typically enters the grade of the required courses listed for each category (e.g., Language Arts, Math, etc.) but not the course the student took to satisfy the requirement. For example, the audit card lists Third Science Credit, but only the grade is entered, not the course the student took (Physics). As such, a reviewer cannot quickly determine which course was used to fulfill the requirement.

1.5 Counselors are using different versions of the audit cards.

Recommendations and Management's Response

1.1 District Leadership should collaborate with stakeholders and consider revising the audit card process and templates to ensure consistency in the information recorded on the audit card. In addition, revising the audit card to include, at a minimum, the items in Observation 1 would provide useful information for determining student achievement and course scheduling to meet graduation requirements.

1.2 District Leadership should collaborate with stakeholders to incorporate the revised process for maintaining the audit card in their current policies and procedures. In addition, document control should be incorporated into the procedures so the correct version of the audit card is used by all counselors.

1.3 District Leadership should collaborate with stakeholders to ensure counselors are trained on the new procedures, monitoring for compliance with the procedures, and guidance and support is provided for using the revised audit cards.

Management and Leadership Response: Concurred with the recommendations and incorporated into CAP activity 19.

Person(s) Responsible: Director, Counseling and Advising.

Implementation Date: 5/31/2024

Background

The Transcript Audit was approved by the Board of Trustees as part of the 2022-2023 Internal Audit Plan. The audit supports Lever II of the District's Strategic Blueprint.

Lever I	Lever II	Lever III	Lever IV	Lever V
Whole Child Development	Academic Excellence	Destination District	Culture of Accountability	Equity by Design

The Transcript Audit provides an independent and objective risk-based assessment of whether District students are meeting the EPISD and Texas Administrative Code (TAC), Title 19, Chapter 74 graduation requirements including instruction on Proper Interaction with Peace Officers and Cardiopulmonary Resuscitation (CPR). The specific audit objectives are included in the Objective and Scope section of this report.

The TAC Chapter 74 outlines graduation requirements for school districts in Texas. To graduate under the Foundation High School Program (FHSP), students must earn at least 22 credits in specific course subjects and to graduate with an endorsement(s), at least 26 credits, including courses specific to the endorsement. Students may earn one or more endorsement(s) among five (5) endorsement areas: Science, Technology, Engineering, and Mathematics (STEM), Business and Industry, Public Service, Arts and Humanities, and Multidisciplinary Studies. Students declare an endorsement(s) before entering 9th grade by completing the "HB5 (House Bill 5) Endorsement Letter," which must be signed by the student, parent, and counselor, and dated. A student may change endorsement(s) at any time or decide to graduate without earning an endorsement.

The counselors monitor student graduation requirements and evaluate whether students are on track to graduate with the high school program (graduation plan) they selected. Counselors at the campus level meet with students, parents, and campus personnel to discuss graduation options.

The student's completion of the high school program, endorsements, and Peace Officer and CPR instruction are recorded on the student's transcript and reported to the state through the Public Education Information Management System (PEIMS). Documentation to support the student's achievements must be retained and filed in the appropriate location [e.g., the student's Cumulative Education Record (CUM)].

Methodology

To achieve our audit objective(s), we:

1. Researched relevant state laws, Board policies, and the department's manual/guidelines.

2. Identified graduation requirements in the Texas Administrative Code (TAC), and Texas Education Agency (TEA) minimum standards for the Academic Achievement Record (AAR).

3. Performed walkthroughs and interviewed Counseling and Advising staff and registrars to understand administrative functions, processes, and controls for managing student data on student transcripts.

4. Performed an analysis on the following areas within Frontline to identify missing data as of February 2023:
   a. Cohort 2023 students without a graduation plan assigned in Frontline.
   b. 12th-grade students without a cohort assigned in Frontline.
   c. Students who have not met the "CPR" requirement who are either in 12th grade or Cohort 2023.
   d. Students who have not met the "Peace Officer Interaction" requirement who are either in 12th grade or Cohort 2023,
   e. Students who do not have an endorsement declared in Frontline

5. On 2/14/2023, Internal Audit held a meeting with the Deputy Superintendent Academics, Assistant Superintendent Schools (Secondary Schools Division), Director Counseling and Advising, Lead Counselor, and Supplemental Counselor. The topics discussed included (i) the results of the missing student information for the above items except endorsement declared, and (ii) how to convey the information to the campuses, so they could research and take appropriate action(s) in preparation for graduation. Internal Audit shared the files with the data analysis results per campus with Counseling and Advising and the Assistant Superintendent Schools (Secondary Schools Division) so s/he could share the results with each campus.

6. Performed a risk assessment based on our understanding of the policies, procedures, controls, and student graduation requirements.

7. Selected a sample of ten (10) 12th-grade students from six (6) campuses for the SY 2022-2023, based on sampling guidance, and performed the following:
   a. Downloaded from Frontline the students' 4th nine-week course schedule and the student's transcript to determine if the student was on track to graduate.
   b. Downloaded the TEA/TEDS C022 table and used course service IDs to compare to courses taken by the students in the sample to verify the course type/category, description, and credits match.
   c. Requested the student CUMs and audit cards for each of the 60 students from their respective campuses.
   d. Used the graduation plan and endorsement(s) on the student's transcript to perform testing to determine if students were on track to meet their graduation requirements. If the student's transcript and Frontline listed an endorsement, Internal Audit tested for the graduation plan with an endorsement and the endorsement's requirements.
   e. Tested supporting documentation for the peace officer and CPR instruction.
   f. Sent preliminary testing results to the campuses with areas for them to enter comments.

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 procedures and internal controls are followed and adhered to in accordance with federal, state, and local policies, and guidelines.