



**CREDIT RECOVERY
EXCESSIVE ABSENCES AUDIT
ATTENDANCE REVIEW COMMITTEES (HIGH SCHOOLS)**

Prepared by:
Internal Audit

2013-2014

Final

EXECUTIVE SUMMARY

BACKGROUND

Texas Education Code (TEC) §25.092: *Minimum Attendance for Class Credit* allows for recovery of credit lost due to excessive absences through completion of a principal's plan or through an appeal to an attendance review committee, depending on the percentage of absences. According to the law, "Each board of trustees shall establish guidelines to determine what constitutes extenuating circumstances and shall adopt policies establishing alternative ways for students to make up work or regain credit lost because of absences."

The Credit Recovery Excessive Absences Audit was intended to assist the District in assessing its attendance review committees (ARCs) and principal's plans' processes and procedures at the high school (HS) level. This project is part of the Board approved 2013-2014 Internal Audit Plan.

OBJECTIVES AND SCOPE

The objectives of the audit were to (i) provide the Board and Administration reasonable assurance the District's high schools' ARCs are addressing excessive absences as required by state law and District policy before credit is restored, and to (ii) ensure the composition of the ARCs and ARC documentation meets state law, Board policy, and local District guidance requirements. The scope of the audit evaluated processes at the District and 16 high schools for the first semester of the 2013-2014 school year.

OVERALL FINDINGS

We cannot provide assurance the District's high schools' ARCs are addressing excessive absences as required by TEC §25.092 or Board Policy FEC (Legal, Local, and Regulation): *Attendance – Attendance for Credit*, before credit is restored. The District forms were insufficient to document the following:

- (i) ARC/principal's plan appeal process,
- (ii) Alternative learning assignments (ALA),
- (iii) Final decision/determination,
- (iv) Members on the committee (majority teachers), or
- (v) Principal's plan and the principal's approval of the plan.

SUMMARY OF FINDINGS

1. Board policies and local guidance do not provide adequate internal control as they are contradictory in some areas, appear incomplete, and/or not sufficiently defined regarding ARCs, alternative learning activities (ALAs), and/or the principal's plan. Conflicts between District policy and/or local guidance, and incomplete or not sufficiently defined procedures, may lead to inequitable practices for students to regain credit as well as the opportunity for inappropriate usage or interpretation. This has the potential to impact AYP reporting, to discriminate, and to award credits inappropriately.
2. We were unable to validate the ARC's decision to reinstate or deny credit on 53% or 165 out of 314 ARCs' appeal/determination and principal's plan forms (old and new). The forms used were insufficient as documentation and/or supporting documentation was not provided.
3. We could not verify 78% or 156 of 199 students' ALAs or principal's plan activities were (i) properly approved, (ii) appropriate, and/or (iii) related to the course(s) appealed, as the appeal forms and campus tutoring forms were insufficient as documentation to support the decision, and documentation of completed activities was not provided.
4. Supporting documentation was provided for 22%, or 43 students out of the 199 students assigned ALAs or principal's plan activities; however, 14% or six (6) of the 43 students' activities were not instructionally related to the course(s) appealed.
5. We found 19% or three (3) of 16 campuses did not have a majority of teachers as members as required by TEC §25.092b (Andress, Irvin, and School Age Parent Center).

6. There is a risk some students may have been denied the ability to appeal to a higher level as the ARC's appeal and subsequent denial of credit was not finalized. Non-completion could be viewed as circumventing the legal process by denying students their right to appeal under TEC §25.092d *Minimum Attendance for Class Credit*, "d. If a student is denied credit for a class by an attendance committee, the student may appeal the decision to the board of trustees."
7. Only 13% or two (2) campuses out of 16 provided documentation showing they addressed the issue of whether or not a student was under the jurisdiction of a court in a criminal or juvenile justice proceeding (Bowie/Irvin). TEC §25.092 Subsection a.1 (regarding principal's plans) states, "...However, a student under the jurisdiction of a court in a criminal or juvenile justice proceeding may not receive credit under this subsection without the consent of the judge presiding over the student's case."
8. It appears Board Policy FEC (Local) under section "Best Interest Standard" may not have been followed, as tutoring was assigned by 14 campuses as the primary method to regain credit for excessive absences. The appearance is a one size fits all approach with the student's individual needs/circumstances not considered, especially at campuses using hour for hour tutoring. "Best Interest Standard – 3. In reaching consensus regarding a student's absences, the attendance review committee shall attempt to ensure that its decision is in the best interest of the student (Board Policy, FEC (Local): *Attendance - Attendance for Credit*)."
9. Franklin/Franklin 9th Grade Center disclosed they applied the 90 percent rule to students who transferred in after the start of the semester from out of District. This is out of compliance with Board Policy FEC (Local) section, *Transfers/Migrant Students*, which states, "A transfer or migrant student incurs absences only after his or her enrollment in the District."

OBSERVATIONS

1. At Franklin and Sunset High Schools, teachers worked on ARCs after school hours and may not have been paid as required by TEC §25.092 b. This finding was incidental to the audit and all campuses were not audited/tested regarding teachers' pay for being part of an ARC after school hours.
2. Samples of minutes/agendas were requested for the audit and 50% or eight (8) campuses of 16 did not have minutes, and 75% or 12 of 16 did not have an agenda. Best practices would dictate minutes or documentation of the appeal process/determination would be in order, especially in light of Findings 2 and 3.
3. The parent/student signature area on the appeal/determination form is part of the petitioning process, but is **not** evidence the parent/student attended or was involved in the appeal. We found parent signatures were missing from 57% or 180 of 314 ARC/principal's plan forms, which indicates a lack of parental involvement concerning ARCs' appeal meetings, ALAs, and principal's plans. Under TEC §26.008: (Parental) *Right to Full Information Concerning*: "a. A parent is entitled to full information regarding the school activities of a parent's child...."

CONCLUSIONS/RECOMMENDATIONS

District policies and procedures serve as internal controls to prevent or detect errors, irregularities, abuse, and fraud. If policies and procedures are incomplete or not clear, internal controls will not be effective, thus, exposing the District to reputational risks. For the 2013-2014 school year, internal controls at the District and campus level were inadequate.

Without comprehensive changes to internal controls and alignment between state law, Board policies, and local District guidance, the District is at risk for inappropriate interpretation or circumvention of laws related to credit recovery for excessive absences.

To mitigate the District's risk and ensure equitable practices for students, and consistency and standardization across the District, the data-process owner(s) should:

- (i) Develop an action plan to clarify and align Board policies with the Texas Education Code (TEC), local District guidance (SOPs, Student and Parent Services' Attendance Manual, District Administrator's Reference Guide, etc.), and with ARC/principal's plan forms.
- (ii) Enlist the help of the District's Quality Improvement System Team to ensure procedures and processes align with the International Organization for Standardization – ISO 9001:2008. ISO 9001:2008 is a quality management system, and is a set of international standards for quality management and quality assurance.

The action plan should also include mentoring by the area superintendents or designees and training(s) where all related ARC/principal's plan personnel are included. Monitoring through unannounced, random audits or an unannounced review of a campus' ARC processes and procedures should be considered as part of the mentoring/monitoring process. Consequences should be applied to those failing to follow procedures.

ANALYSIS OF MANAGEMENT'S RESPONSE

A corrective action plan (CAP) was provided outlining the activities to be implemented. The CAP appears to be sufficient to address the findings in this report. Corrective action has been ongoing since February 2014 which includes the creation of a standard operating procedures (SOP) manual, flow charts, detailed processes and procedures, and updated forms. Trainings have occurred and information posted electronically. *Note that Internal Audit staff has not evaluated the SOP and forms to determine whether they are appropriate or sufficient to address the findings.*

Attached is the complete report, which includes more detailed findings and recommendations for those readers who would like further details.

CREDIT RECOVERY EXCESSIVE ABSENCES AUDIT

ADDITIONAL BACKGROUND

School Age Parent Center (SAPC) and Sunset High School have been combined into the College, Career, and Technology Academy (CCTA) as of June 2014 under one principal. However, during the time period of this audit, they were separate campuses and will be referenced in this report as such.

METHODOLOGY

To achieve our objectives, we:

- Reviewed sixteen high schools' 2013-2014 ARCs' files for semester one, for credit reinstated, denial of credit upheld, and alternative learning assignments (ALAs) and principal's plans, where additional credit recovery options were employed (contracts, tutoring, alternative activities, etc.)
- Judgmentally selected 314 students' files to review the ARC processes and to determine whether documentation was appropriate
- Reviewed the following policies and procedures:
 - Board Policy DL (Legal): *Work Load*
 - Board Policy EF (Legal): *Instructional Resources*
 - Board Policy EIAB (Local): *Grading/Progress Reports – Make Up Work*
 - Board Policy FEC (Legal, Local [approved 8/28/2013], and Regulation [approved 8/9/2013]): *Attendance - Attendance for Credit*
 - District Administrator's Reference Guide (replaced bulletins in October 2013)
 - High School Attendance Appeal Petition Form (Attendance Review Committee)
 - Student and Parent Services' Attendance Manual
 - Texas Education Agency's (TEA) Administrator Correspondence Re: Attendance, Admission, Enrollment Records, and Tuition, August 13, 2013
 - TEA Student Attendance Accounting Handbook
 - Texas Education Code (TEC) §25.092 a, a-1, b, c, and d: *Minimum Attendance for Class Credit*
 - TEC §26.004 Parental Rights and Responsibilities: *Access to Student Records*: "A parent is entitled to access all written records of a school district concerning the parent's child, including: (1) attendance records ;...(3) grades...."
 - TEC §26.008 Parental Rights and Responsibilities: *Right to Full Information Concerning*: "(a) A parent is entitled to full information regarding the school activities of a parent's child...."
 - Texas State Library Archives Commission, Local Schedule SD: *Retention Schedule for Records of Public School Districts* (Local Schedule SD Retention Schedule for Records of Public School Districts; Record Number: SD3275-01a, 01d, and 02b; Record Title: Attendance Control Documentation, Retention Period: Date of decision + 2 years)

FINDINGS/RECOMMENDATIONS

1. **Finding:** Board policies and/or local guidance do not provide adequate internal controls as they are contradictory in some areas, appear incomplete, and/or not sufficiently defined to prevent inappropriate use/interpretation by ARCs and/or the principal's plan administrator(s). There is a risk conflicts between District policy and local District guidance, and incomplete or not sufficiently defined procedures may lead to inequitable practices for students to regain credit as well as the opportunity for inappropriate usage or interpretation. This has the potential to impact AYP reporting, to discriminate, and to award credits inappropriately.

Procedures and forms used varied by campus, depending on the policy or guidance referenced and campus interpretation(s). (For a more detailed list, see Exhibit 1, Side by Side Comparison of excerpts from TEC, TEA's Administrator Correspondence Re: Attendance, Admission, Enrollment Records, and Tuition, Board policy, and local District guidance.)

Examples:

- a. There is the potential for inappropriate use/interpretation of Board Policy FEC (Local), under section *Methods for Regaining Credit*, “For students who are recovered dropouts, the 30-day requirement for petitions to the attendance review committee shall not apply.” We found the Sunset ARC restored credits for two students (10% of 20) from prior years and prior campuses, (Andress 2008-2009 and 2011-2012) during appeals held September and October 2013. According to Sunset staff, the director for Student Retention and Truancy Prevention (SRTP) addressed this and other issues with the former principal and ARC in February 2014.
- b. District Policies FEC (Local and Regulation): *Attendance – Attendance for Credit* were contradictory in terms of the number of days a student was allowed to appeal absences after the initial letter of credit loss was provided; Local states 30 days, Regulation states 5 days.
- c. According to Board Policy EIAB (Local): *Grading/Progress Report – Make-Up Work*, and the District’s Administrator’s Reference Guide (Student and Parent Services (SPS) section pg. 33): *Make-Up Work*, “Make-up assignments or tests shall be made available to students after any absence except for unexcused absences (truancy) (underline added).” However, under *Unexcused Absences* in the District’s Administrator’s Reference Guide (SPS section pg. 33) states, “Students who have lost credit because of unexcused absences may regain credit by fulfilling requirements established by the attendance committee or completion of a principal’s plan.” This passage appears to allow a student to make-up assignments and/or tests for unexcused absences if the ARC requires it.
- d. It appears some students at Sunset were allowed to complete “assignments” not related to the instructional content of the course being appealed, for example, students who donated blood received five hours towards make-up hours assigned. A Sunset employee stated the former principal said this was allowable under FEC (Regulation): *Alternative Learning Activity*, “7. Activities deemed appropriate by the attendance review committee(s).”
- e. District policies FEC (Legal, Local, and (Regulation) have different procedures as to whom may petition and appeal to the ARC. Legal and Local policies state the student can petition the ARC, while Regulation states only the, “...student’s parent, guardian, or the student if an adult...” For an appeal of the ARC decision, Regulation states, “...A parent or student may appeal the decision of the attendance review committee(s) in accordance with FNG (Local), beginning at Level Three.” (Underlines added.)

Recommendations: Due to the risk of inappropriate usage/interpretation of policy and/or local District guidance found during the audit, the data-process owner(s) should:

- (i) Develop, implement, and maintain an action plan to standardize appropriate and equitable credit recovery practices,
- (ii) Clarify policy language and align policies, local District guidance, and forms to ensure standardization across the District,
- (iii) Address the varied practices that occur from campus to campus, and establish policy and guidelines to ensure equitable practices for students across the District,
- (iv) Ensure there is campus based mentoring, targeted training(s), and monitoring of the ALAs, principal’s plans, and ARC processes and procedures to change incorrect practices,
- (v) The data-process owner(s) should consider performing unannounced, random audits or a review of a campus’ ALAs, principal’s plans, and ARC processes and procedures where evidence may be gathered.
- (vi) Create a standard operating procedures (SOP) manual where all relevant ARC/principal’s plan information from TEC, TEA, Board policies, and local District guidance are included and/or referenced, to ensure principals and ARC administrators can retrieve content in an expedient manner.
- (vii) Maintain updated forms/SOP in a centrally managed electronic location.
- (viii) Define and list the types of documentation needed to support ARCs’ decisions, ALAs, and principal’s plans in District policies or local District guidance, as appropriate. Include where and how kept.
- (ix) Data-process owners should review campus procedures to ensure compliance, and consequences should be applied to those failing to follow procedures.

2. **Finding:** We were unable to validate the ARC's decision to reinstate or deny credit on 53% or 165 out of 314 ARCs' appeal/determination and principal's plan forms (old and new). The forms used were insufficient as documentation and/or supporting documentation was not provided (see Exhibit 2).

Examples:

- a. There is no local District guidance on the maintenance/preservation of documentation to support the ARC's decision. The Texas State Library Archives Commission states, "Documents relating to student attendance hearings and appeals...are to be kept two years as of the date of the decision." Attendance reports should be kept five years and retention of documentation to and from parents or guardians concerning absences and tardiness are to be kept for as long as the information is of value to the process (AV).
- b. Thirty-three percent, (33%) or 82 of 252 ARC appeal/principal's plan forms (old and new) were not completely filled out. The area left blank most often was the area titled "# of Credits Restored".
- c. The "Committee Determination" area on the form has three areas requiring only a check mark (reinstate, uphold denial, or ALA), but does not have an area for the ARC to document the criteria used for the ARC's "decision". The criteria are defined in Board Policy FEC (Local). The check mark alone is insufficient for "documenting the decision in writing" as required in Board Policy FEC (Regulation).
- d. There is no area to designate an actual "due by" date for an ALA/principal's plan. It appeared the "Completion Date" line within the principal's plan area was used most often to document the date the activities/tutoring was completed by the student.
- e. There is no area to document the ARC reconvened after the ALA or principal's plan activities were completed as required by Board Policy FEC (Regulation). An ARC administrator at 10 campuses reviewed the completed ALA or principal's plan activities and made the final determination, not the committee as a whole.

Recommendations: The data-process owner or designee should ensure the ARC's appeal/determination and principal's plan forms have the following: (i) the determination section is sufficient to document the criteria used to make the decision, and (ii) an area is added for ALA or principal's plan follow-up and final determination. The final determination form should be transparent as to what occurred and why credit was restored/denied. We recommend local District guidance and/or policy, as appropriate, include written requirements for the type of documentation needed to be kept to support the ARC's decision and the ALA/principal's plan completed activities.

3. **Finding:** We could not verify 78% or 156 of 199 students' ALAs or principal's plan activities were (i) properly approved, (ii) appropriate, or (iii) related to the course(s) appealed, as the appeal forms and the campus tutoring forms were insufficient as documentation to support the decision, and/or documentation of completed activities was not provided.
- a. There are no standard District-wide tutoring forms or other type of credit recovery forms to document activities directly related to credit recovery due to excessive absences.
 - b. Tutoring was used District-wide at 14 campuses as the main activity for ALAs/principal's plans. However, eight campus' tutoring forms did not list the courses, 13 campus' forms did not have an area to list the activities/assignments covered, and 11 campuses did not have copies of or documentation the activities/assignments were completed.
 - c. The appeal/determination form, also used as the principal's plan form, does not have a date field for the principal's signature; therefore, we could not determine if the form/plan was signed/approved by the principal before or after the plan was completed. According to TEC §25.092a-1, the student may earn credit "...if the student completes a plan approved by the school's principal that provides for the student to meet the instructional requirements of the class." For a principal's plan to be valid, it must be created and approved prior to implementation to ensure the instructional requirements of the course are met.
 - d. The committees used the ALAs and principal's plan areas on the form interchangeably and/or simultaneously. As such, we were unable to determine whether ALAs or the principal's plan had the correct signatures/approval as required TEC §25.092 a-1 and b.

Recommendations: The data-process owner(s) should define what is considered adequate documentation to support the ARC's decision (reinstate/deny) and ALAs/principal's plans completed activities. Directions should be added to Board policies, local District guidance, and/or forms as appropriate. In addition, tutoring forms for credit recovery purposes should be differentiated from regular tutoring forms, and should include the course, and an activity component. In addition, data-process owners should ensure the difference between ALAs and principal's plans are communicated to principals and ARCs in writing and during trainings.

4. **Finding:** Supporting documentation was provided for 22%, or 43 students out of the 199 students assigned ALAs or principal's plans; however, 14% or six (6) of the 43 students' activities were not instructionally related to the course(s) appealed.

Activities were as followed:

- a. Bowie HS: One student "organized locker room" and another student "finished work early and helped clean classroom",
- b. El Paso HS: One student attended tutoring for Art and regained credit in Soccer,
- c. Silva HS: One student attended tutoring for Forensics and received credit for four unrelated courses,
- d. Andress HS: One student did not complete the tutoring hours assigned for a principal's plan (completed 1 hour and 20 minutes of the 7 hours assigned for three courses), but received credit for seven classes; and one student completed tutoring hours for a principal's plan for one course, and had five additional classes reinstated. An explanation or reason was not documented on the appeal/determination forms.

Recommendations: The data-process owner should ensure Board policy and/or local District guidance states clearly that ALAs and principal's plan assignments should meet the instructional requirements of the class and documentation is maintained supporting the final decision to reinstate or deny credit.

5. **Finding:** We found 19% or three (3) of 16 campus' ARC documentation did not have a majority of teachers listed as members as required by TEC §25.092b (Andress, Irvin, and SAPC). In addition, the ARC's appeals/determinations and principal's plan forms (old and new), did not adequately document the positions of the committee members, (i.e.: assistant principal, Algebra I teacher, English teacher, etc.). Having a field for the committee member's position is important to document the composition complies with the law (majority teachers) and in case the individual changes position/leaves the District.

Corrective Action: Irvin and SAPC principals were notified and follow-up indicated they corrected their ARC membership. Andress had four ARCs (one per grade level), and only one of the four was not in compliance. The administrator of the Andress ARC stated, "Principal's plans do not need a majority of teachers." This is technically correct; however, the principal must approve the plan and did not (TEC §25.092a-1). During the audit, Andress' principal resigned and Andress had two interim principals.

Recommendations: The data-process owner(s) or designee(s) should (i) follow up with the Andress principal, and (ii) fields should be added to the form to require users to document the positions of the ARC committee members.

6. **Finding:** There is a risk some students may have been denied the ability to appeal to a higher level as the ARC's appeal and subsequent denial of credit was not finalized. Non-completion may be viewed as circumventing the legal process by denying students their right to appeal under TEC §25.092d *Minimum Attendance for Class Credit*, "d. If a student is denied credit for a class by an attendance committee, the student may appeal the decision to the board of trustees."

District policy and local District guidance do not outline the process and procedures from the beginning of the ARC appeal process or principal's plan to the completion, to include delivery of the final determination form to the registrar for coding in the Student System and insertion into the AAR/CUM.

Examples:

- a. Two campuses (Austin and Jefferson) disclosed the appeal process paperwork was not completed when students did not fulfill the ALA or principal's plan assignments.
- b. Five campuses (Burgess, Coronado, Franklin, Jefferson, and Silva) indicated they did not give denial paperwork to registrars to file in the student's AAR/CUM or to enable registrars to code the denial in the Student System as required. Campus personnel stated that since no grade change would occur, they didn't see the need for additional paperwork.

Recommendations: We recommend a flowchart be created illustrating the entire appeal process. Board Policy FEC (Local) and/or (Regulation) should include language for the ARC (not individual ARC member or ARC administrator) to complete the appeal process (reinstate/deny or extend time) when a student does **not** complete the activities or plan. The flow chart should also include that completed appeal/determination forms, and principal's plan forms, including **denials**, are provided to the registrar for coding in the Student System and insertion in to the AAR/CUMs.

7. **Finding:** Only 13% or two (2) campuses out of 16 provided documentation showing they addressed the issue of whether or not a student was under the jurisdiction of a court in a criminal or juvenile justice proceeding (Bowie/Irvin). TEC §25.092 Subsection a.1 (regarding principal's plans) states, "...However, a student under the jurisdiction of a court in a criminal or juvenile justice proceeding may not receive credit under this subsection without the consent of the judge presiding over the student's case."

There are no District-wide forms, procedures, or requirements in place to document whether or not the ARC considered or reviewed if a student was under the jurisdiction of a court in a criminal or juvenile justice proceeding at the time of an appeal and principal's plan assignment.

The same language is not included in TEC §25.092 Subsection b, for ALAs. However, if ARCs continue to administer principal's plans, then TEC §25.092 Subsection a-1 applies. (ALAs or principal's plans were often marked concurrently on the newer forms and principal's plans must meet the legal requirements.)

Recommendations: The data-process owner(s) or designee should consult with internal counsel or TEA to determine if the above excerpt applies to ALAs as well. In addition, the principal's plan forms should include an area to verify whether or not the student is under the jurisdiction of a court in a criminal or juvenile justice proceeding. The steps needed or an outline of what steps the campuses should take in these instances should be included in policy or local District guidance as appropriate.

8. **Finding:** It appears Board Policy FEC (Local) under section "Best Interest Standard" may not have been followed, as tutoring was assigned by 14 campuses as the primary method to regain credit for excessive absences. The appearance is a one size fits all approach with the student's individual needs/circumstances not considered, especially at campuses using hour for hour tutoring. "Best Interest Standard – 3. In reaching consensus regarding a student's absences, the attendance review committee shall attempt to ensure that its decision is in the best interest of the student (Board Policy, FEC (Local): *Attendance - Attendance for Credit*)."
- In addition, we found tutoring hours were applied inconsistently at campuses and District-wide.

Examples:

- a. At least five campuses disclosed they imposed hour for hour tutoring while other campuses did not.
- b. A Jefferson student had to complete 79 tutoring hours, including 39 excused absences (in conjunction with SAPC); however, another Jefferson student with over 80 hours of unexcused absences only had to complete 30 hours of tutoring.
- c. School Age Parent Center did not appear to allow reinstatement of credit for extenuating medical circumstances and required hour for hour tutoring, while the other 15 campuses audited allowed reinstatement of credit for extenuating medical circumstances. However, although Franklin allowed

reinstatement for medical reasons, the exception was for students with less than 75% attendance (see d. below).

- d. Franklin/Franklin 9th HS did not offer tutoring and students with unexcused absences were automatically denied and must either go to summer school, repeat the class, do computer aided instruction, or Credit by Exams. Students with less than 75% attendance also had their denial of credit upheld automatically, even when there were medical extenuating circumstances. These students were required to appeal to Schools Division or the Board. Texas Education Code §25.092b states the ARC is to hear petitions for class credit by students who are in attendance fewer than the number of days required and a committee may give class credit to a student because of extenuating circumstances.
- e. Bowie had a 45% appeal denial rate (9 out of 20 files reviewed) due to students not completing an ALA (hour for hour after school tutoring) or principal's plan (hour for hour after school tutoring), and it appears no other credit recovery options were offered/available.

Recommendations: The data-process owner should (i) ensure the "Best Interest Standard" is followed, and (ii) address the varied practices that occur from campus to campus to ensure consistency, and (iii) establish policy and guidelines to ensure equitable practices for students across the District.

- 9. **Finding:** Franklin/Franklin 9th Grade Center disclosed they applied the 90 percent rule to students who transferred in after the start of the semester from out of District. This may be a violation of Board Policy FEC (Local), section *Transfers/Migrant Students*, which states, "A transfer or migrant student incurs absences only after his or her enrollment in the District." In addition, TEA's Administrator Correspondence, Re: Attendance, Admission, Enrollment Records, and Tuition (August 13, 2013) states, "A transfer or migrant student incurs absences only after his or her enrollment in the District...Students, including migrant students or transfer students, who could not have attended a class before enrollment should not have the days of class that occurred before their enrollment counted against them for purposes of "the 90 percent rule" (underline added)."

This issue was incidentally disclosed and not tested at the other 15 high school campuses; however, there is a risk this may be occurring at other campuses.

Recommendation: The data-process owner(s) or designee should ensure principals, counselors, and registrars are directed that migrant/transfer students should not have the days of a class that occurred before their enrollment count against them for purposes of "the 90 percent rule". Monitoring by the data-process owner should occur to ensure compliance.

Observations are those areas that were not part of the initial review objectives to review or areas where the criteria /standard is not clearly defined, but were considered worthy of reporting. The following information provides the observations identified as a result of the audit.

OBSERVATIONS/RECOMMENDATIONS

- 1. **Observation:** At Franklin and Sunset, teachers worked on ARCs after school hours and may not have been paid as required by TEC §25.092 b. Note that in 2013-2014, campuses used ARCs exclusively for credit recovery resulting from excessive absences, which requires teachers to be a majority. This observation was incidental to the audit and all campuses were not audited/tested regarding teachers' pay for being part of an ARC after school hours. The information was forwarded to Human Resources.

FEC (Legal) states, "A certified employee may not be assigned additional instructional duties...outside of the regular workday unless the employee is compensated for the duties at a reasonable rate of pay (underline added)."

Recommendation: Human Resources' staff should determine whether non-compliance with TEC has occurred and recommend appropriate corrective action.

2. **Observation:** Samples of minutes/agendas were requested for the audit and 50% or eight (8) campuses of 16 did not have minutes, and 75% or 12 of 16 did not have an agenda. Best practices would dictate minutes or documentation of the appeal process/determination would be in order, especially in light of Findings 2 and 3. However, there is no state or local requirement for ARC/principal's plan meeting minutes or agendas.

Recommendations: The data-process owner(s) should consider requiring agendas and minutes for ARC appeal meetings and principal's plan meetings. We further recommend the data process owner(s) consider (i) requiring minutes be individualized by student, and (ii) that a copy be given to the parent/student along with a copy of the final determination form, which in the case of a denial, may be used for appeal purposes.

3. **Observation:** The parent/student signature area on the appeal/determination form is part of the petitioning process, but it is **not** evidence the parent/student was in attendance at or involved in the actual appeal process/meeting. We found parent signatures were missing from 57% or 180 of 314 ARC/principal's plan forms, which indicates a lack of parental involvement concerning ARCs' appeal meetings, ALAs, and principal's plans.

- One of the Board of Managers' long-term goals is, "...a parental engagement plan that helps parents to understand and support the curriculum and their child's achievement." In light of this observation (3), and in order for a child to achieve, parents must be kept informed of and involved in ARCs' appeal meetings, ALAs, and principal's plans processes from start to finish. Under TEC §26.008: Parental Rights and Responsibilities: *Right to Full Information Concerning*: "a. A parent is entitled to full information regarding the school activities of a parent's child...."
- When the final ARC determination forms are not filed in the student's Academic Achievement Record/Cumulative Record (AAR/CUM), or the appeal/denial is not completed (Finding 6), the parent will not have access to their child's complete educational records. This may be a violation of TEC §26.004 Parental Rights and Responsibilities: *Access to Student Records*, "A parent is entitled to access all written records of a school district concerning the parent's child, including: (1) attendance records;...(3) grades...."

Recommendations: The data-process owner(s) or designee should ensure parents receive "...full information regarding the school activities...." of their child, and have access to their child's attendance records (ensuring final determination form is filed in the AAR/CUM). A concerted effort should be made to encourage parents to attend an appeal and the effort documented in call or meetings logs. A parent/student signature area, separate from the petition area, should be added to the ARC/principal's plan forms to document (i) parent and student attendance at the meeting, and (ii) agreement/understanding of the determination. The parent or student's attendance at the ARC or principal's plan meeting should also be noted as part of the ARC's minutes.

We recommend that when a parent/student does not attend the appeal, a District follow-up notification letter should be generated advising the parent of the committee's decision (denial/reinstate) and/or ALA/principal's plan assignments/requirements. If the decision is a denial, the letter should state why the credit was denied and explain the next level of appeal.

**Credit Recovery - Excessive Absences ARC (HS) Audit - Side by Side Comparison Chart –
Texas Education Code, Texas Education Agency Guidance, Board Policy, and District Guidance**

Exhibit 1

TEC, TEA Administrator Guidance Letter, Board Policies, and District Guidance (excerpts) were in use and downloaded as of May 1, 2014						
1	A. Texas Education Code (TEC) §25.092. Minimum Attendance for Class Credit	B. TEA Administrator Guidance Letter August 13, 2013 on Texas Education Code §25.092.	C. Board Policy FEC (Local) Attendance – Attendance for Credit (8/28/13)	D. Board Policy FEC (Regulation) Attendance – Attendance for Credit (8/9/13)	E. EPISD's Administrator's Reference Guide (Fall 2013) Student & Parent Services' Section	Auditor's Notes
Appeal Timelines	<i>Silent on timeline of appeal/petition</i>	<i>Silent on timeline of appeal/petition</i>	<u>METHODS FOR REGAINING CREDIT</u> "Petitions for credit may be filed with the attendance review committee at any time the student receives notice, but in any event, no later than 30 days after the date of the first credit letter loss. For students who are recovered dropouts, the 30-day requirement for petitions to the attendance review committee shall not apply."	<u>REGAINING LOST CREDIT</u> "If the principal or designee determines that the student's absences exceed the limit listed in FEC (LOCAL), the principal or designee will notify the student's parent, guardian, or the student if an adult in writing ... The letter will state that within five days the student's parent, guardian, or the adult student may petition the attendance review committee(s) for a hearing to reinstate credit/promotional status lost as a result of noncompliance."	<u>Attendance for credit procedures</u> "When a student's attendance drops below 90 percent of the days the class is offered, the student, parent, guardian, responsible person, adult student, or representative may submit a written petition to the principal or designee in accordance with FDD (REGULATION). "	<u>Column C & D</u> has conflicting language. The excessive absences loss of credit letter states 30 days. <u>Column E</u> has the wrong District policy referenced. Should be FEC (Regulation); however, see note above for conflicting timeline language between FEC (Local and Regulation).
2	A. Texas Education Code (TEC) §25.092. Minimum Attendance for Class Credit	B. TEA Administrator Guidance Letter August 13, 2013 on Texas Education Code §25.092.	C. Board Policy FEC (Local) Attendance – Attendance for Credit (8/28/13)	D. Board Policy FEC (Regulation) Attendance – Attendance for Credit (8/9/13)	E. EPISD's Administrator's Reference Guide (Fall 2013) Student & Parent Services' Section	Auditor's Notes
Dropouts	<i>Does not address dropouts</i>	<i>Does not address dropouts</i>	<u>METHODS FOR REGAINING CREDIT</u> "For students who are recovered dropouts, the 30-day requirement for petitions to the attendance review committee shall not apply."	<i>Does not address dropouts</i>	<i>Does not address dropouts</i>	Based on language <u>under Column C</u> , credit(s) from prior years/campuses were allowed to be appealed. Language should be clarified or deleted. There is a risk Board policies and/or District guidance may be misinterpreted or inappropriately used, which has the potential to impact AYP.

**Credit Recovery - Excessive Absences ARC (HS) Audit - Side by Side Comparison Chart –
Texas Education Code, Texas Education Agency Guidance, Board Policy, and District Guidance**

Exhibit 1

3	A. Texas Education Code (TEC) §25.092. Minimum Attendance for Class Credit	B. TEA Administrator Guidance Letter August 13, 2013 on Texas Education Code §25.092.	C. Board Policy FEC (Local) Attendance – Attendance for Credit (8/28/13)	D. Board Policy FEC (Regulation) Attendance – Attendance for Credit (8/9/13)	E. EIAB (Local): Grading/Progress Reports to–Make Up Work (1/3/2005) and EPISD’s Administrator’s Reference Guide (Fall 2013) Student & Parent Services’ Section	Auditor’s Notes
Alternative Ways to Regain Credits: Nonschool Hours Tutoring	“(b) ...A committee may give class credit to a student because of extenuating circumstances. Each board of trustees shall establish guidelines to determine what constitutes extenuating circumstances and shall adopt policies establishing alternative ways for students to make up work or regain credit lost because of absences. ”	<p><u>TEC §25.092 and 11.158 (Ninety Percent Rule; Fees)</u></p> <p>“Under §25.092, a district may establish ways to make up work or regain credit that are workable in consideration of the circumstances. The section does not require that students spend a certain amount of time in a “Saturday school” or other educational setting equal to time missed during regular school hours.”</p> <p>“The district should be prepared <u>with other options</u> that give the student a reasonable opportunity to <u>make up work</u> or regain credit even under challenging circumstances, including excessive absences that occur late in the school year.”</p>	<p><u>IMPOSING CONDITIONS FOR AWARDING CREDIT</u></p> <p>“The attendance review committee may impose any of the following conditions for receiving credit lost or the final grade because of excessive absences:</p> <ol style="list-style-type: none"> 1. Completing additional assignments, as specified by the attendance review committee or teacher; 2. Attending tutorial sessions as scheduled, which may include Saturday classes or before- and after-school programs; 3. Maintaining the attendance standards for the rest of the semester; 4. Taking an examination to earn credit [see EHDB]; 5. Attending a flexible school day program; and 6. Attending summer school.” <p>“In all cases, a student must have earned a passing grade to regain credit.”</p>	<p><u>ALTERNATE LEARNING ACTIVITIES</u></p> <p>“Students assigned alternative learning activities as part of the process to regain denied credit/ promotional status may be required to successfully and timely complete any of the activities listed:</p> <ol style="list-style-type: none"> 1. Nonschool hours tutorial. 2. Additional assignments. 3. Independent study. 4. Student contracts. 5. Computer-assisted instruction. 6. Summer school. 7. Activities deemed appropriate by the attendance review committee(s)." 	<p>EIAB (Local) under side margin note: <u>ASSIGNMENTS OR TESTS</u></p> <p>“Make-up assignments or tests shall be made available to students after any absence except for unexcused absences (truancy).”</p> <p>Administrator’s Reference Guide: Make-Up Work</p> <p>“Make-up assignments or tests shall be made available to students after any absence except for unexcused absences (truancy).”</p> <p>Administrator’s Reference Guide: <u>Unexcused absences</u></p> <p>“Students who have lost credit because of unexcused absences may regain credit by fulfilling the requirements established by the attendance committee or completion of a principal’s plan.”</p>	<p><u>Columns A & B vs. E</u> A & B does not distinguish between excused or unexcused absences in cases of extenuating circumstances/challenging circumstances.</p> <p><u>Column B vs. C & D</u> Five campuses self-reported they are assigning hour for hour Nonschool hours tutorials.</p> <p><u>Columns B vs. C & D</u> C & D list before/after or non-school hours tutorials, which are used almost exclusively across the District in alternative learning assignments and principal’s plans. Respectively, there are 5 and 6 other options.</p> <p><u>Column D #7</u> We found #7 has been used to assign non-instructional activities to regain credit. This activity should be clarified.</p>
4	A. Texas Education Code (TEC) §25.092. Minimum Attendance	B. TEA Administrator Guidance Letter August 13, 2013 on	C. Board Policy FEC (Local) Attendance – Attendance for Credit (8/28/13)	D. Board Policy FEC (Regulation) Attendance – Attendance for Credit	E. EPISD’s Administrator’s Reference Guide (ARG) (Fall 2013) Student &	Auditor’s Notes

**Credit Recovery - Excessive Absences ARC (HS) Audit - Side by Side Comparison Chart –
Texas Education Code, Texas Education Agency Guidance, Board Policy, and District Guidance**

Exhibit 1

	for Class Credit	Texas Education Code §25.092.		(8/9/13)	Parent Services' Section	
Principal's Plan versus Attendance Review Committees (ARC)	<p>“(a-1) A student who is in attendance for at least 75 percent but less than 90 percent of the days a class is offered may be given credit for the class if the student completes a plan approved by the school's principal that provides for the student to meet the instructional requirements of the class.”</p> <p>“(b) The board of trustees of each school district shall appoint one or more attendance committees to hear petitions for class credit by students who are in attendance fewer than the number of days required under Subsection (a) and have not earned class credit under Subsection (a-1).”</p>	<p>TEA Letter states, “TEC §25.092 conditions credit for a class on a student's attendance for at least 90 percent of the days a class is offered. A student who is in attendance for at least 75 percent, but less than 90 percent, of the days a class is offered may be given credit if the student completes a plan approved by the principal that provides for the student to meet the instructional requirement of the class.”</p>	<p><u>METHODS FOR REGAINING CREDIT</u></p> <p>“When a student's attendance drops below 90 percent but remains at least at 75 percent of the days the class is offered, the student may earn credit or a final grade for the class for kindergarten through grade 12 by completing a plan approved by the principal. This plan must provide for the student to meet the instructional requirements of the class as determined by the principal.”</p> <p>“Petitions for credit may be filed with the attendance review committee at any time the student receives notice....”</p> <p>“The attendance review committee may review the records of all students whose attendance drops below 90 percent of the days the class is offered, whether or not a petition is filed.”</p> <p>(Auditor's note: Does not define whom may petition)</p>	<p><u>REGAINING LOST CREDIT</u></p> <p>“If the principal or designee determines that the student's absences exceed the limit listed in FEC (LOCAL), the principal or designee will notify the student's parent, guardian, or the student if an adult in writing that credit/promotional status for the course grade level is denied because the student is lacking attendance of at least 90 percent of the days the class is offered.”</p> <p>“The letter will state that within five days the student's parent, guardian, or the adult student may petition the attendance review committee(s) for a hearing to reinstate credit/promotional status lost as a result of noncompliance.”</p>	<p><u>Attendance for credit procedures</u></p> <p>“...the student, parent, guardian, responsible person, adult student, or representative may submit a written petition....”</p> <p>“The attendance committee shall review the student's entire attendance record and the reasons for absences and shall determine whether to award credit.”</p> <p><u>Regaining lost credit</u></p> <p>“The attendance committee may review the records of all students whose attendance drops below 90 percent of the days the class is offered, whether or not a petition is filed.”</p> <p>(Auditor's note: The principal's plan is only mentioned once in the Administrator's Reference Guide under Unexcused Absences)”</p>	<p><u>Columns A, B, & C</u> contain information on the principal's plan, while Column D - FEC (REG) only contains information on the ARC.</p> <p><u>Column C</u> FEC (Local) contains the principal's plan language; however, in the 2nd & 3rd paragraph everything is directed towards the ARC.</p> <p>Also, note the differences in language between Board policies and the Administrator's Guide regarding whom may appeal: Column C - FEC (Local) does not define whom may petition, while Column D - FEC (Regulation) states, “...the student's parent, guardian, or the student if an adult...” and the ARG states, “...student, parent, guardian, responsible person, adult student, or representative....”</p> <p>(See number 5 below on parental requirements.)</p>

**Credit Recovery - Excessive Absences ARC (HS) Audit - Side by Side Comparison Chart –
Texas Education Code, Texas Education Agency Guidance, Board Policy, and District Guidance**

Exhibit 1

5	A. TEC §26.004 Parental Rights and Responsibilities: Access to Student Records and §26.008 Right to Full Information Concerning	B. TEA Administrator Guidance Letter August 2013 on Texas Education Code §25.092.	C. Board Policy FEC (Local) Attendance – Attendance for Credit (8/28/13)	D. Board Policy FEC (Regulation) Attendance – Attendance for Credit (8/9/13)	E. Student and Parent Services' (SPS) Attendance Manual (5/28/2013)	Auditor's Notes
Parental Rights, Access, & Notifications	<p>TEC §26.004 Parental Rights and Responsibilities: <u>Access to Student Records</u>: “A parent is entitled to access all written records of a school district concerning the parent's child, including: (1) attendance records... (3) grades....”</p> <p>TEC §26.008: <u>Right to Full Information Concerning</u>: “(a.) A parent is entitled to full information regarding the school activities of a parent's child”</p>	<p><i>Parental involvement and notifications not addressed</i></p>	<p><u>Parental Notice of Excessive Absence</u> “A student and the student's parent or guardian shall be given written notice prior to and at such time when a student's attendance in any class drops below 90 percent of the days the class is offered.”</p>	<p><i>Parental involvement and notifications not addressed</i></p>	<p><u>Procedures for Developing a Principal's Plan</u> “An attempt must be made to involve the parent/responsible person in the development of the plan with the student.”</p>	<p><u>Column A vs. C & E</u> <i>Parents are entitled to “full information” regarding their child's school activities and access to review all instructional materials.</i></p> <p><i>Board policy and District guidance has no requirement or directions on follow-up notifications. Only the SPS' Attendance Manual addresses parental involvement in relation to Column A.</i></p> <p><i>The District and campuses may be out of compliance with TEC §26.008: (Parental) Right to Full Information, as it appears 57% of parents may not have been notified after the ARC meeting that their child had been denied their appeal, assigned alternative learning activities, and/or a principal's plan.</i></p>

**Credit Recovery - Excessive Absences ARC (HS) Audit - Side by Side Comparison Chart –
Texas Education Code, Texas Education Agency Guidance, Board Policy, and District Guidance**

Exhibit 1

6	A. Texas Education Code (TEC) §25.092 Minimum Attendance for Class Credit	B. TEA Administrator Guidance Letter August 2013 on Texas Education Code §25.092.	C. Board Policy FEC (Local) Attendance – Attendance for Credit (8/28/13)	D. Board Policy FEC (Regulation) Attendance – Attendance for Credit (8/9/13)	E. EPISD Administrator's Reference Guide (ARG) Student & Parent Services' (SPS) Section and SPS' Attendance Manual (5/28/2013)	Auditor's Notes
ARC Appointment(s), Meeting Requirements, & Timelines	“(b) ... The board of trustees of each school district shall appoint one or more attendance committees to hear petitions for class credit by students who are in attendance fewer than the number of days required under Subsection (a) and have not earned class credit under Subsection (a-1). Classroom teachers shall comprise a majority of the membership of the committee.”	“The board of trustees is required to appoint one or more attendance committees to hear petitions from students who do not regain credit through a plan approved by the principal.”	“Each campus shall have one or more attendance review committees that shall function as necessary for the efficient implementation of Education Code 25.092. Classroom teachers shall comprise a majority of the members of each committee. The Superintendent or designee shall make the specific appointments in accordance with legal requirements.”	“Each campus will have one or more attendance review committees that will function as necessary for the efficient implementation of Texas Education Code Section 25.092. Classroom teachers will comprise a majority of the membership.” “The attendance review committee(s) will meet a minimum of once each grading period. It is recommended that the attendance review committee(s) meet twice or more if needed.”	Admin Ref Guide-Attendance Committee hearing “Classroom teachers shall comprise a majority of the attendance committee.” Attendance Committees “The Board authorized the superintendent to establish an Attendance committee or as many committees as necessary for efficient implementation of TEC 25.092.” SPS' Attendance Manual “The Principal must select members of the Attendance Review Committee on a yearly basis and enter the information on the Designation of Responsibilities' Form. Per Board Policy, a majority of the members must be classroom teachers.”	<u>Column A</u> addresses how the ARC is to hear petitions for students who <u>exceed</u> the 75% threshold and have not earned credit through a principal's plan. (Subsection a.1 is the principal's plan) Only <u>Column D</u> FEC (Regulation), addresses how often the ARC is to meet, and does not include directions concerning the ARC's implementation of a principal's plan. <u>Column E</u> Policies do not address that the Superintendent authorized principals to create ARCs. Should state the Superintendent authorized principals as designee to make appointments to the ARC.
7	A. Texas Education Code (TEC) §25.092. Minimum Attendance for Class Credit	B. TEA Administrator Guidance Letter August 2013 on Texas Education Code §25.092.	C. Board Policy FEC (Local) Attendance – Attendance for Credit (8/28/13)	D. Board Policy FEC (Regulation) Attendance – Attendance for Credit (8/9/13)	E. EPISD Administrator's Reference Guide (ARG) and Student and Parent Services' (SPS) Attendance Manual (5/28/2013)	Auditor's Notes

**Credit Recovery - Excessive Absences ARC (HS) Audit - Side by Side Comparison Chart –
Texas Education Code, Texas Education Agency Guidance, Board Policy, and District Guidance**

Exhibit 1

Appeals	<p>“(d) If a student is denied credit for a class by an attendance committee, the student may appeal the decision to the board of trustees. The decision of the board may be appealed by trial de novo to the district court of the county in which the school district’s central administrative office is located.”</p>	<p><i>Does not address appeals</i></p>	<p><u>Appeal Process</u> “If the attendance review committee denies a student credit, the student may appeal the decision in accordance with FNG (LOCAL) beginning at Level Three, provided however, that the Superintendent or designee review the appeal to ensure that provisions in the Texas Education Code and District policy have been followed prior to presentation to the Board.”</p>	<p><u>Appeal by Student or Parent</u> “g. A parent or student may appeal the decision of the attendance review committee(s) in accordance with FNG (Local) beginning at Level Three.”</p>	<p>SPS’ Section within the <u>Administrator’s Reference Guide</u> under <u>Appeals</u>: “The attendance committee’s decision may be appealed first to the appropriate assistant superintendent for schools or designee, whose decision may then be appealed to the Board by submitting a written request to the superintendent. Appeals shall be handled as provided by the student complaint policies. [FNG (LOCAL)]”</p> <p><u>SPS’ Attendance Manual</u> under <u>Attendance Appeals</u>: “Campus must adhere to timelines set forth in Board Policy FEC Local. If the campus denies credit, the next level of appeal is to the Secondary/Elementary Divisions. If the parent/responsible person or adult student appeals after the time frame listed in policy, the appeal will be heard by the division.”</p>	<p><u>Column A, C, & D vs. E</u> <i>District guidance and policy should align.</i></p> <p><i>The ARG and SPS’ Attendance Manual should be updated to reflect the new names for departments and positions in the District.</i></p>
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Internal Audit Credit Recover- Excessive Absences Audit: Finding 2 - Exhibit 2

(Format modified for exhibit purposes)



The Student System version prints with campus name, id, and att'd ltr run id here.

High School Attendance Appeal Petition Form (Attendance Review Committee)

Student Name	ID#	Grade Level	Campus	Date

TEC Sec. 25.092. MINIMUM ATTENDANCE FOR CLASS CREDIT. (a) Except as provided by this section, a student may not be given credit for a class unless the student is in attendance for at least 90 percent of the days the class is offered.

I am petitioning the denial of credit. Semester 1 Semester 2

	Name	Signature	Date
Student			
Parent			

IA Note: Is not evidence parent/student attended appeal mtg.

*Parent OR Student may appeal (FEC Regulation)

Course #	Course Name	Teacher	Grade	Excused Absences	Unexcused Absences	Total Absences	# of Credits Restored

IA Note: This area is auto-filled by Student System when final grades are posted after end of semester (Jan./June). Otherwise a hard-copy version must be used and filled out for appeals held prior to end of semester. Due to this, several older versions of appeal forms and principal's plans were used instead.

Committee Determination (FEC Regulation):

 Reinstatement credit(s) (Example: extenuating circumstances (FEC Legal))

 Uphold Denial

 Alternative Learning Activities

Comments: _____

IA Note: No area for ARC to document criteria used for "decision". Check mark alone is insufficient for "documenting the decision in writing" as required in Board Policy FEC (Reg.).

IA Note: Alt Learning Act. area confused with "principal's plan" area below.

Attendance Intervention: (Plan Approved by the Principal)	Tutoring Hours:	Comments/Other Interventions:	Completion Date:

*Interventions must meet the instructional requirements of the course (FEC legal).

IA Note: This is "principal's plan" area and signature/date for principal's approval should be here (dated prior to completion). No due by date.

Signatures			
Title	Name	Signature	Date
Administrator			
Committee Member			
Committee Member			
Committee Member			

IA Note: No area for parent/student signature to document they attended mtg.

IA Note: This area should be under the "Committee Determination" area. Also, no area for campus position such as assistant principal, counselor, or subject teacher i.e.: English tchr, Alg. 1 tchr, etc. No area for final determination when alternative learning activities or principal's plan completed, and no signature and date area for second mtg.

The credit will not be restored until after grades are posted to the student's course history. For Official Use Only:

Date Student Completed Plan:	
Date Credit Restored:	
Principal's Signature:	

IA Note: No date area for principal's signature and does not indicate "approval" of plan.

Original: AAR/Cumulative Record