



## **Corrective Action Plan Follow-up Review: Dual Credit Audit**

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### **Final Follow-up Report**

**Audit Plan Code: 21-08**

Management implemented 17 corrective action plan (CAP) activities to address the findings, observation, and recommendations in the original audit report. As such, this report represents the close-out of the CAP.



# Contents

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## Follow-Up Review

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## Abbreviations

AAR	Academic Achievement Record
Banner	School management system utilized by the EPCC
CAP	Corrective Action Plan
CCRP	College and Career Readiness Planner
DC	Dual Credit
ECHS	Early College High School
EPCC	El Paso Community College
EPISD	El Paso Independent School District
FERPA	Family Educational Rights and Privacy Act
Frontline	School management system utilized by the District
GPA	Grape Point Average
IA	Internal Audit
IIA	Institute of Internal Auditors
MOU	Memorandum of Understanding
PEIMS	Public Education Information Management System
TAC	Texas Administrative Code
TEA	Texas Education Agency
TEC	Texas Education Code
THECB	Texas Higher Education Coordinating Board



## Background

The Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing, Performance Standard 2500 - Monitoring Progress, require we "...establish and maintain a system to monitor the disposition of results communicated to management." Internal Audit has established the Corrective Action Plan (CAP) process to meet this requirement. The process includes monitoring and reporting whether management has implemented corrective actions to address audit findings, observations, and recommendations.

Internal Audit issued the Dual Credit Audit Report to District management and administration on February 4, 2020. We performed the audit as part of the Board approved 2019-2020 Internal Audit Plan. The objectives of the audit were to:

1. Determine the completeness and accuracy of the transcription of dual credit courses taken by currently enrolled students for school years 2016-2017, 2017-2018, and 2018-2019 at Transmountain Early College High School and Burges High School.
2. Determine the completeness and accuracy of Early College High School student and dual credit course completion data reported to the Texas Education Agency (TEA) for school years 2016-2019 for Transmountain Early College High School and Burges High School.
3. Identify if controls are in place to meet El Paso Community College timelines for adding or dropping dual credit courses for school years ending 2016 through 2019.

The original audit report included four (4) findings, one (1) observation, and five (5) recommendations. In summary, not all the dual credit courses taken by students and in the EPCC Banner were transcribed to the EPISD students' transcripts. Not all courses in the EPCC Banner were on the course crosswalk. This creates a risk that some courses may not be coded or transcribed correctly. Consequently, the dual credit data reported to the state through the PEIMS submission is incomplete and may be inaccurate. For reference, the original audit report findings and observation are provided on **Exhibit A**. District management and administration agreed with our recommendations and developed a corrective action plan (CAP) with 16 activities. Subsequently, management split up activity 13 into two activities (13 a and 13 b) to reflect the actual responsible parties for each activity. This increased the total CAP activities to be implemented to 17.

## Objective and Scope

The objective and scope of this follow-up review were to determine whether management implemented the 17 CAP activities or took other actions to address the four findings, one observation, and five recommendations outlined in the Dual Credit Audit Report.

## Methodology

To achieve our follow-up review objective, we:

- Held meetings and communicated with persons responsible for carrying out the CAP activities.

- Reviewed supporting documentation maintained by management as evidence of completion of the CAP activities provided to Internal Audit.

## Inherent Limitations

This was a limited scope follow-up review covering only the actions taken by administration to address the original audit findings and recommendations stated in the Objective and Scope section of this report. No representations of assurance are made to other areas or periods not covered by this follow-up review.

## Summary of Results

CAP Activities	Implemented	Overall CAP Status
17	17	Closed

Management implemented a corrective action plan with 17 activities to address the four (4) findings, one (1) observation, and five (5) recommendations in the original audit report. This report represents the close-out of the corrective action plan.

## Original Recommendations and Status of CAP Activities

The original recommendations, the person(s) responsible, and the status of the CAP activities are outlined below:

**Original Recommendation:** We recommend Academics and School Leadership staff develop controls in the form of written procedures and training for the District's Dual Credit Education Program. The procedures should be (1) reviewed on a regular basis and updated as needed; (2) used for training purposes, and (3) distributed to stakeholders.

The written procedures should, at a minimum, define the following:

- 1.1 Expectations for transcribing dual credit courses taken outside of EPISD,
- 1.2 Process for transcribing dual credit courses to a student's AAR/transcript,
- 1.3 Process for maintaining a complete and accurate dual credit course crosswalk, and
- 1.4 Expectations for meeting EPCC census date deadline to avoid unnecessary fees.

The written procedures should also include the following:

- a. Identify the individuals (by position) responsible for maintaining, updating, and distributing the procedure,
- b. Identify who is responsible, accountable, consulted, and/or informed,
- c. Clear objective(s), requirements, and detailed instruction on how to perform the tasks,
- d. Clearly define when the tasks needs to take place,
- e. Define references to relevant forms, documents, and reference material, and
- f. Define records retention and document update requirements.

**Management and Leadership Response:** Agreed with our recommendation and incorporated into the CAP as activities one, two, three, five, six, seven, and eight.

**Activity 1:** "Procedures for transcribing dual credit courses taken outside of EPISD."



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**Person Responsible:** Lead Counselor, Counseling and Advising - Responsible; Director, Counseling and Advising - Accountable; Executive Director, Student and Parent Services - Consulted; Executive Director, Curriculum and Instruction - Informed; College Readiness Facilitator, Curriculum and Instruction - Informed; Chief Academic Officer - Informed; Associate Superintendent, Academics and School Leadership - Informed; Facilitator, Secondary Schools Division - Informed; and Executive Director, 21<sup>st</sup> Century Learning and Well-Being - Informed

**Status:** Implemented

**Activity 2:** "Process for transcribing dual credit courses to a student's AAR/transcript."

**Person(s) Responsible:** Lead Counselor, Counseling and Advising - Responsible; Director, Counseling and Advising - Accountable; Executive Director, Student and Parent Services - Consulted; Executive Director, Curriculum and Instruction - Informed; College Readiness Facilitator, Curriculum and Instruction - Informed; Chief Academic Officer - Informed; Associate Superintendent, Academics and School Leadership - Informed; Facilitator, Secondary Schools Division - Informed; and Executive Director, 21<sup>st</sup> Century Learning and Well-Being - Informed

**Status:** Implemented

**Activity 3:** "Process for maintaining a complete and accurate dual credit course crosswalk."

**Person(s) Responsible:** College Readiness Facilitator, Curriculum and Instruction - Responsible; Executive Director, Curriculum and Instruction - Accountable; Director, Counseling and Advising - Informed; Lead Counselor, Counseling and Advising - Informed; Chief Academic Officer - Informed; Associate Superintendent, Academics and School Leadership - Informed; Facilitator, Secondary Schools Division - Informed; and Executive Director, 21<sup>st</sup> Century Learning and Well-Being - Informed

**Status:** Implemented

**Activity 5:** "Expectations for meeting EPCC census date deadline to avoid unnecessary fees."

**Person(s) Responsible:** College Readiness Facilitator, Curriculum and Instruction - Responsible; Executive Director, Curriculum and Instruction - Accountable; Director, Counseling and Advising - Informed; Lead Counselor, Counseling and Advising - Informed; Chief Academic Officer - Informed; Associate Superintendent, Academics and School Leadership - Informed; Facilitator, Secondary Schools Division - Informed; and Executive Director, 21<sup>st</sup> Century Learning and Well-Being - Informed

**Status:** Implemented

**Activity 6:** "Train counselors on written procedures."

**Person(s) Responsible:** Lead Counselor, Counseling and Advising - Responsible and Director, Counseling and Advising - Accountable

**Status:** Implemented

**Activity 7:** "Train registrars on written procedures."

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

**Status:** Implemented

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**Activity 8:** “Train Principals and G&I Asst. Principals on written procedures.”

**Person(s) Responsible:** College Readiness Facilitator, Curriculum and Instruction – Responsible and Executive Director, Curriculum and Instruction - Accountable

**Status:** Implemented

2

**Original Recommendation:** We recommend Academics and School Leadership staff review and revise the current dual credit course crosswalk to comply with TEC 28.009, which states, “The crosswalk should establish, or provide a procedure for establishing, the course credits that may be earned under the agreement, including by developing a course equivalency crosswalk or other method for equating high school courses with college courses and identifying the number of credits that may be earned for each course completed through the program.” Training should be provided to the stakeholders on using the crosswalk to transcribe dual credit courses correctly.

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**Management and Leadership Response:** Agreed with recommendation and incorporated into the CAP as activities 10 and 11. In addition, management also added activities four and nine.

**Activity 10:** “Review and revise the current dual credit course crosswalk(s) to comply with TEC 28.009.”

**Persons Responsible:** College Readiness Facilitator, Curriculum and Instruction - Responsible; Executive Director, Curriculum and Instruction - Accountable; Executive Director Secondary Schools and College Readiness - Consulted; and Director, Career and Technical Education - Consulted

**Status:** Implemented

**Activity 11:** “Training should be provided to the stakeholders on using the crosswalk to transcribe dual credit courses correctly.”

**Persons Responsible:** College Readiness Facilitator, Curriculum and Instruction – Responsible and Executive Director, Curriculum and Instruction - Accountable

**Status:** Implemented

**Activity 4:** “For 50 dual credit courses that were not transcribed, identify appropriate course number based on new procedures and crosswalks, pull all students who took and completed those courses, change the transcript to reflect new course number and grade earned.”

**Person(s) Responsible:** Lead Counselor, Counseling and Advising – Responsible and Director, Counseling and Advising – Accountable

**Status:** Implemented

**Activity 9:** “Review the 25 dual credit courses and determine if they were accurately transcribed to students' AAR/transcript.”

**Person(s) Responsible:** Lead Counselor, Counseling and Advising – Responsible; Director, Counseling and Advising – Accountable; and Executive Director, Student and Parent Services - Informed

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**Status:** Implemented

3

**Original Recommendation:** We recommend District management consider revising the District's course catalog to include unique course code numbers for dual credit courses taken at EPCC with the required PEIMS course codes. Currently, the campus registrar manually enters the PEIMS dual credit course codes: college hours, dual credit indicator, and noncampus based instruction code. Manual entries increase risk of error.

Creating unique course numbers will differentiate dual credit courses taken at EPCC and could help decrease the errors from manual entries.

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

**Activity 12:** "Revise the District's course catalog to include unique course code numbers for dual credit courses taken at EPCC with the required PEIMS course codes."

**Persons Responsible:** Instructional Materials Coordinator, Secondary Schools Division - Responsible; Associate Superintendent, Academics and School Leadership - Accountable; Executive Director, Curriculum and Instruction - Consulted; College Readiness Facilitator, Curriculum and Instruction - Consulted; and PEIMS Manager - Informed

**Status:** Implemented

4

**Original Recommendation:** We recommend Academics and School Leadership staff work with Analytics, Strategy, Assessment & PEIMS Department staff to develop internal controls to provide reasonable assurance the PEIMS dual credit course and student data being submitted to TEA is complete and accurate. Internal controls should include the following:

- 4.1 Written procedures that include roles and responsibilities by position/department, related to ensuring the completeness and accuracy of dual credit data reported through PEIMS.
- 4.2 Analytical reviews to search for anomalies and assess the reasonableness of dual credit record counts District-wide and by campus.
- 4.3 Developing discrepancy reports to help the data owner and campus administration validate the completeness and accuracy of the dual credit course and student data.

In addition, the District should determine why the majority of courses not reported to the state were dual credit courses taken in the summer and address said cause.

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**Management and Leadership Response:** Agreed with our recommendation and incorporated into the CAP as activities 13a, 13b, 14, and 15.

**Activity 13a:** "Create a dashboard for Academics to use to monitor dual credit data to ensure accurate PEIMS."

**Person(s) Responsible:** Executive Director, Strategy, Accountability & Assessment

**Status:** Implemented

**Activity 13b:** "Identify the data/reports needed to monitor dual credit data to ensure accurate PEIMS reporting."

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**Person(s) Responsible:** College Readiness Facilitator, Curriculum and Instruction – Responsible and Executive Director, Curriculum and Instruction - Accountable

**Status:** Implemented

**Activity 14:** “Develop a timeline for reviewing anomalies and assessing the reasonableness of dual credit record counts District-wide and by campus each semester.”

**Person(s) Responsible:** College Readiness Facilitator, Curriculum and Instruction - Responsible; Executive Director, Curriculum and Instruction - Accountable; and Facilitator, Secondary Schools Division - Informed; and Associate Superintendent, Academics and School Leadership - Informed

**Status:** Implemented

**Activity 15:** “Determine why the majority of courses not reported to the state were dual credit courses taken in the summer to include cause.”

**Person(s) Responsible:** College Readiness Facilitator, Curriculum and Instruction - Responsible; Executive Director, Curriculum and Instruction - Accountable; Director, Counseling and Advising - Informed; Lead Counselor, Counseling and Advising - Informed; Chief Academic Officer - Informed; and Associate Superintendent, Academics and School Leadership - Informed; Facilitator, Secondary Schools Division - Informed; and Executive Director, 21<sup>st</sup> Century Learning and Well-Being - Informed

**Status:** Implemented

5

**Original Recommendation:** The Academics and School Leadership staff should develop a process and written procedures to ensure course and grade data posted in the EPCC Banner System is archived in a timely manner. If the District waits to review data, there is a risk the data will not include students who are no longer enrolled in the District. The written procedures should include records retention requirements for said data.

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

**Activity 16:** “Develop a process and written procedures to ensure course and grade data posted in the EPCC Banner System is archived in a timely manner.”

**Persons Responsible:** College Readiness Facilitator, Curriculum and Instruction - Responsible; Executive Director, Strategy, Accountability & Assessment - Accountable; Director, Counseling and Advising - Informed; and Lead Counselor, Counseling and Advising - Informed

**Status:** Implemented



## Exhibit A – Original Audit Results

Finding	Summary Finding
1	<p>We determined that not all the dual credit courses taken by students and in the EPCC Banner were transcribed to the EPISD students' transcripts. Not all courses in the EPCC Banner were on the course crosswalk. This creates a risk that some courses may not be coded or transcribed correctly. Consequently, the dual credit data reported to the state through the PEIMS submission is incomplete and may be inaccurate. The cause appears to be the District does not have sufficient controls, in the form of written procedures and training, to ensure all EPCC dual credit courses are transcribed in a consistent and accurate manner.</p> <p>In addition, there is no process in place to ensure we meet the EPCC census date to prevent unnecessary fees.</p> <p>For the 60 students in our sample, 10% (50 of 484) of the dual credit courses taken by students and in the EPCC Banner data file were not transcribed to EPISD students' Academic Achievement Record (AAR)/student transcript. Of those dual credit courses not transcribed 50% (25 of 50) were failing grades. "The Academic Achievement Record (AAR) is an official and permanent record of a student's academic performance during high school...." (19 TAC 74.14)</p> <p>Excluding courses from students' transcripts has the following effects:</p> <ol style="list-style-type: none"> <li>1.1 Inaccurate student Grade Point Average (GPA), which can impact students' college acceptance,</li> <li>1.2 Inaccurate Student Ranking, which can impact student's ranking at graduation and college acceptance,</li> <li>1.3 Impact on the District's Accountability Ratings (refer to Finding 3 regarding PEIMS reporting),</li> <li>1.4 Noncompliance with TEC 25.001(h), which requires "Data entered on the AAR must accurately reflect the student's actual course completion and performance and must reflect teachers' records and the student's IEP, when applicable. All completed high school courses, regardless of the amount of credit earned, must be entered on the AAR. Entries on this official record of actual courses taken, grades earned, credit awarded, and codes denoting special explanations must be consistent with teachers' records...Failure to maintain the AAR accurately or any attempt to alter the document with intent to use it for fraudulent purposes is a misdemeanor."</li> </ol> <p>It appears the causes of incomplete transcribing are due to:</p> <ul style="list-style-type: none"> <li>• There is confusion among campus and District staff regarding transcribing of dual credit courses taken at EPCC to students' transcripts. Specifically, which dual credit courses should be transcribed and the equitable high school course.</li> <li>• The District does not have sufficient controls, in the form of written procedures and training, to ensure all EPCC dual credit courses are transcribed in a consistent and accurate manner.</li> </ul>

Finding	Summary Finding																
2	<p>We identified 5% (25 of 484) of the dual credit courses that were on the EPCC Banner file did not match those on the crosswalk or were not on the crosswalk. There is a risk some of the courses were incorrectly transcribed.</p> <p>In two (2) instances the substituted dual credit course resulted in a duplicate course on the transcript. The TEA's 2018-2019 Student Attendance Accounting Handbook, Nontraditional Programs page 233 states, "Students may not earn high school credit for a course for which they have already earned credit. It is the responsibility of the high school to ensure that courses offered for dual credit allow for mastery of the TEKS for the appropriate high school course. While dual credit for local credit courses is allowed in accordance with Texas Higher Education Coordinating Board (THECB) requirements, the most beneficial dual credit opportunities will allow student to earn state credits toward high school graduation."</p> <p>The dual credit courses transcribed that either did not match or were not on the crosswalk are listed below in Table 1:</p> <p><b>Table 1</b></p> <table border="1" data-bbox="375 758 886 1045"> <thead> <tr> <th>Number of Dual Credit Courses Identified</th><th>Dual Credit Course Taken</th></tr> </thead> <tbody> <tr> <td>1</td><td>"Criminal Inve"</td></tr> <tr> <td>2</td><td>"Intro to Philosophy"</td></tr> <tr> <td>2</td><td>"Human Sexuality"</td></tr> <tr> <td>2</td><td>"Intro to Comp Graphics"</td></tr> <tr> <td>3</td><td>"Computer Illustration"</td></tr> <tr> <td>5</td><td>"Dance Appreciation"</td></tr> <tr> <td>10</td><td>"Gen Bio Sci 1"</td></tr> </tbody> </table> <p>A crosswalk, included in the MOU between EPISD and EPCC, defines the EPISD high school course description and number for the college courses offered by EPCC. The crosswalk serves as a control to ensure courses are correctly transcribed by campus personnel. However, the design of this control is not effective as the crosswalk is incomplete.</p>	Number of Dual Credit Courses Identified	Dual Credit Course Taken	1	"Criminal Inve"	2	"Intro to Philosophy"	2	"Human Sexuality"	2	"Intro to Comp Graphics"	3	"Computer Illustration"	5	"Dance Appreciation"	10	"Gen Bio Sci 1"
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3	<p>The District's dual credit data for fiscal years 2017 through 2019 reported to the Texas Education Agency (TEA) through the Public Education Information Management System (PEIMS) submission was incomplete. Based on Finding 2, there is also a risk some of the dual credit data reported through PEIMS may be inaccurate.</p> <p>The dual credit data from the EPCC Banner System and the Frontline data were compared to the PEIMS data reported to the TEA. We found:</p> <p>3.1 A total 117 courses were not reported for the years 2017 through 2019.</p> <p>3.2 We found 80% (94 of 117) of the dual credit courses not reported were taken by students in the summer.</p> <p>The cause of the incomplete and potentially inaccurate reporting can be tied to the Findings 1 and 2. Another cause may be untimely transcription.</p> <p>According to TEA, "...PEIMS encompasses all data requested and received by TEA about public education, including student demographic and academic performance...Data collected through PEIMS is used by several TEA programs to create reports, including the following...Accountability System." As such, incomplete or inaccurate reporting of dual credit data may affect the District's accountability rating.</p> <p>In addition, the District did not comply with the reporting requirements of Texas Administrative Code 102.1091(f)(3) which states, "Each school district shall annually report</p>																

Finding	Summary Finding														
	to the agency: (1) the number of district students, including career and technical students, who have participated in the program and earned college credit; and (2) the cumulative number of courses in which participating district students have enrolled and college credit hours the students have earned.”														
4	<p>There is no process to ensure District campuses comply with EPCC’s enrollment and withdraw deadlines, specifically the census date. The District incurs fees for not meeting EPCC enrollment and withdraw deadlines.</p> <p>The District paid the EPCC \$19,500.00 in Late Seat Enrollment fees for the Fall of 2018. The Dual Credit Partnership Agreement between El Paso Independent School District and El Paso Community College District, Funding 11c states, “...A fee of \$150 will be assessed for each student enrolled after the College’s Census Date when it is determined that the student or school was responsible for not meeting the deadline.” The EPCC also assesses a fee for withdrawing from dual credit courses after EPCC census date.</p> <p><b>Late Seat Enrollment Fees Fall 2018</b></p> <table border="1"> <thead> <tr> <th>Campus</th><th>Late Seat Enrollment Fees</th></tr> </thead> <tbody> <tr> <td>Burges Early College High School</td><td>\$ 4,500</td></tr> <tr> <td>Burges High School</td><td>\$ 7,350</td></tr> <tr> <td>Coronado</td><td>\$ 6,450</td></tr> <tr> <td>El Paso High School</td><td>\$ 750</td></tr> <tr> <td>Irvin High School</td><td>\$ 450</td></tr> <tr> <td><b>Total</b></td><td><b>\$ 19,500</b></td></tr> </tbody> </table>	Campus	Late Seat Enrollment Fees	Burges Early College High School	\$ 4,500	Burges High School	\$ 7,350	Coronado	\$ 6,450	El Paso High School	\$ 750	Irvin High School	\$ 450	<b>Total</b>	<b>\$ 19,500</b>
Campus	Late Seat Enrollment Fees														
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<b>Total</b>	<b>\$ 19,500</b>														

Observation	Summary Observation
1	<p>According to EPCC staff, the Dual Credit Program student data in their Banner System accessible to the District only contains data for students currently enrolled in the EPISD. This is due to Family Educational Rights and Privacy Act (FERPA) 20 U.S. C. 1232g; 34 CFR Part 99 limitations. The District does not have a process or written procedures for periodically archiving the complete data from the EPCC. As such, there is a risk if a dual credit course was not transcribed by District staff, it may not have been detected if the student is no longer enrolled at EPISD.</p>



## EL PASO INDEPENDENT SCHOOL DISTRICT

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