Career and Technical Education Audit

ASSURANCE • INSIGHT • OBJECTIVITY

Final Report
Audit Plan Code: 20-03

Our audit found that 99.9% of the 2018-2019 CTE sections tested were accurately coded.

EL PASO INDEPENDENT SCHOOL DISTRICT

INTERNAL AUDIT

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Abbreviations and Definitions

CAP	Corrective Action Plan
CCRP	College and Career Readiness Planner
CTE	Career and Technical Education
EPISD	El Paso Independent School District
Frontline	School management system utilized by the District.
IA	Internal Audit
IIA	Institute of Internal Auditors
PEIMS	Public Education Information Management System
SAAH	Student Attendance Accounting Handbook
TAC	Texas Administrative Code
TEA	Texas Education Agency
TEC	Texas Education Code
TSDS	Texas Education Data Standards

Internal Audit Report
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Background

Career and Technical Education (CTE) programs provide academic content and relevant technical knowledge and skills, which are aligned with state academic standards. These programs prepare students for further education and careers in current or emerging professions, which may include high-skill, high-wage, or in-demand industry sectors or occupations. They provide recognized postsecondary credentials, which may include an industry-recognized credential, a certificate, or an associate degree. (Title 20 United Stated Code Chapter 44, Career and Technical Education, 2302 Definitions)

School districts in Texas are eligible to receive weighted funding for eligible full-time equivalent (FTE) students who are enrolled in approved CTE programs. The CTE allotment applies to students in grades 7-12 who take an approved CTE course. (TEC 48.106 Career and Technology Education Allotment)

School districts are responsible for ensuring CTE funding eligibility by maintaining (i) documentation of the course seat time and (ii) correct coding of average minutes per day for each CTE course and student. This information is submitted to the Texas Education Agency through the Public Education Information Management System (PEIMS) reporting. (Student Attendance Accounting Handbook (SAAH) 2018-2109 5.11 Documentation)

Objectives and Scope

The objective of the audit was to determine the accuracy of course coding and contact hours (seat time) for Career and Technical Education (CTE) funding eligibility. The scope of the audit is the 2018-2019 school year.

Methodology

To achieve our audit objectives, we:

- Researched relevant federal/state laws and regulations, Board policies, and departments manual/guidelines.

- Used pre-audit self-assessment and performed walkthroughs to obtain an understanding of the CTE processes and controls in place.

- Performed a risk assessment based on our understanding of the CTE processes and controls in place.

- Performed data analysis using the 2018-2019 enrollment demographic data, from Frontline, to identify students enrolled in CTE courses.

- Reviewed and compared high school campus bell schedules provided by campus principals and in Frontline for required seat time for CTE courses.

- Reviewed high school Frontline campus master schedules for accuracy of PEIMS coding based on the Texas Education Data Standards (TSDS), CO22 table.

Limitations

The high school bell schedules were not validated at the campus due to the COVID-19 quarantine restrictions. Testing was limited to campus bell schedules provided by campus principals and Frontline.

Because of the inherent limitations in a system of internal controls and limitation stated above, 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 the federal, state, local policies, and guidelines.

Acknowledgement

We want to acknowledge and thank for their cooperation and assistance during the audit the staff from Career and Technical Education; Analytics, Strategy/Assessment and PEIMS: high school campuses; Student and Parent Services; and Information Technology.

Conclusion and Results

Our audit found that 99.9% of the 2018-2019 CTE sections tested were accurately coded. The audit's one finding and one observation are provided below.

Finding 1

We identified three CTE courses with 10 sections at Delta that did not meet the (45) minimum required average minutes per day required for CTE state weighted funding. It appears CTE courses were short between two to four minutes of the required 45 minutes per day. This creates a risk the District may have received inappropriate CTE funding for students enrolled in these 10 sections. The 10 sections only represent 0.1% of the 8,457 CTE sections tested.

Students at Delta generally do not transition between classes except for students enrolled in CTE courses. The current campus principal, who started at the campus on August 26, 2019, stated that the previous principal did not incorporate the transition time for the CTE courses. However, the campus bell schedule was not changed, at that time.

Observation 1

High School campus bell schedule times for school year 2018-2019, provided by campus principals, did not match times documented in Frontline. It appears there is not a process in place to ensure campus bell schedules in Frontline and the actual campus bell schedule match. Principals currently do not have the access to verify these times in Frontline.

Based on the campus bell schedules reviewed, the CTE courses met the required contact hours (seat time).

Recommendations and Management's Corrective Action Plan

District management and leadership submitted a Corrective Action Plan (CAP) outlining four activities to be implemented. The two 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 CAP activities have been implemented.

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We recommend Delta incorporate transition time in the campus bell schedule for CTE courses to ensure these meet the required contact hours (seat time).

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

Activity 1: "Delta bell schedule verification that transition times are incorporated into campus bell schedule and meet 45 minutes contact hours for CTE courses for the 2020-2021 school year."

Person(s) Responsible: Fred Rojas, Principal

Implementation Date: July 31, 2020

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We recommend Academics and School Leadership staff develop a process to ensure the actual campus bell schedules agree to those in Frontline. The process should include requiring principals to review the bell schedules in Frontline to confirm or update these at least annually.

Management and Leadership Response: Agreed with our recommendation and incorporated into the CAP as activities two, three, and four.

Activity 2: "Verify all High School Bell Schedules using Frontline report for at least 45 minute average contact time over a 2-week cycle. (minimum 450 minutes in a 10-day period) Reference: 2019-2020 Student Attendance Accounting Handbook, Section 5 CTE https://tea.texas.gov/finance-and-grants/financial-compliance/student-attendance-accounting-handbook"

Person(s) Responsible: Eric Winkelman, CTE Director

Implementation Date: October 15, 2020

Activity 3: "Develop campus timelines and procedures for building campus schedules, submission timelines and verification processes."

Person(s) Responsible: Dr. Carla Gonzales, Associate Superintendent, Academics and School Leadership, Cheryl Felder, Executive Director for Student & Parent Services, Bruce Fineron, Student Systems Manager, Technology

Implementation Date: October 30, 2020

Activity 4: "Develop staff development for campus administrators on scheduling to include campus timelines and reviewing schedules in the Student Information System (SIS)"

Person(s) Responsible: Dr. Carla Gonzales, Associate Superintendent, Academics and School Leadership, Cheryl Felder, Executive Director for Student & Parent Services, Bruce Fineron, Student Systems Manager, Technology

Implementation Date: October 30, 2020

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