



# **Second Corrective Action Plan Follow-up Review: English Language Learner Documentation Audit**

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**Final Report**

**Audit Plan Code: 19-15**

Management implemented a Corrective Action Plan (CAP) with twelve activities to address the findings and recommendations in the first CAP follow-up review. As such, this report represents the close out of this CAP.



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## Abbreviations

ADA	Average Daily Attendance
BIL	Bilingual
CAP	Corrective Active Plan
ELL	English Language Learner
ESL	English as a second language
IA	Internal Audit
LEA	Local Education Agency
LEP	Limited English Proficient
LPAC	Language Proficiency Assessment Committee
PEIMS	Public Education Information Management System: Encompasses all data requested and received by the Texas Education Agency (TEA) about public education
SAAH	Student Attendance Accounting Handbook
TEA	Texas Education Agency
TEAMS	Total Education Administrative Management Solution (also known as Student Systems)
TSDS	Texas Student Data System - is the new software application for the state's Public Education Information Management System (PEIMS)



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## Background

As part of the reporting and audit process, 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." In order to comply with this standard, we performed this corrective action plan follow-up review to monitor the status of the recommendations referenced in the original audit report.

Internal Audit (IA) conducted an audit of the *Language Proficiency Assessment Committees'* (LPAC) documentation used in the identification, coding, and placement of English language learner (ELL) students for the first semester of the 2015-2016 school year. The Limited English Proficient Documentation audit report was issued on August 16, 2016. A corrective action plan (CAP) was submitted by administration to Internal Audit with seven activities. Internal Audit performed a follow-up review and issued the *Corrective Action Follow-up ELL Documentation Audit report* on June 13, 2017. Our follow-up review found that six of the CAP activities were implemented, but one of the activities was not implemented effectively.

This placed the District at risk to inappropriately "earn" ELL and Bilingual/English as a second language (BIL/ESL) average daily attendance (ADA) funding for students newly identified and coded as an ELL during the 2015-2016 school year. As such, a second CAP, with 12 activities, to address the aforementioned risks, was submitted by the Academics Department.

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## Objective and Scope

The objective and scope of this corrective action follow-up review was to determine if the 12 activities in the second CAP were implemented effectively and in turn helped to mitigate the District's risk students may earn weighted attendance funding inappropriately.

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## Methodology

To achieve our follow-up review objective, we:

- Held meetings and communicated with the Academics Department, who is over the ELL/LPAC area and responsible for implementing the CAP activities.
- Reviewed supporting documentation provided to IA by administration as evidencing the CAP activities were completed.

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## Inherent Limitation

This follow-up review was limited to reviewing the actions taken by management and 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

Recommendations	Implemented	Overall CAP Status
12	12	Closed

Management developed and implemented 12 corrective action activities to address the findings and recommendations in our report. As such, this report represents the close-out of this CAP.

## Original Findings and Recommendations

### **Summary of Original ELL Documentation Report, Finding 2:**

We found 21% (14 of 67) of students' files audited had incorrect **bilingual/ESL contact hours start dates**. The start date assigned was prior to all documentation and Language Proficiency Assessment Committees' (LPAC) activities having been completed. *Note the start date, also known as the PEIMS/Effective date, is the date a student is eligible to begin earning LEP/BIL/ESL funds/average daily attendance (ADA). PEIMS is TEA's Texas Student Data System (TSDS), Public Education Information Management System used by local education agencies (LEAs) to report required student and district data.*

Texas Education Agency's (TEA) Student Attendance Accounting Handbook (SAAH) states, "...**All documentation must be on file** before the indicator (LEP) is recorded. The sooner documentation is on file, the sooner funds may be earned for serving the student." (SAAH Section 6 BIL/ESL, Subsection 6.12: Quality Control)

### **Summary of Subsequent ELL Follow-up CAP Report, Finding 2:**

Corrective Action Plan (CAP) activities to correct errors outlined in (original report) Finding #02 were not effectively implemented. We found this was due to information that was misinterpreted or taken out of context from state law and/or TEA's SAAH or PowerPoint trainings.

Our follow-up review found 75% (27 of 36) campus self-audits sampled had between 1 to 27 students (per campus) who appear to have incorrect PEIMS/Effective Dates for the 2015-2016 school year, consistent with our original finding. As such, the District may inappropriately earn LEP/BILESL funds/ADA for the 2015-2016 school year, due to incorrect LEP/BIL/ESL PEIMS/Effective Dates.

### **Recommendations of Subsequent ELL Follow-up CAP Report, Finding 2:**

1. We recommend assigning the CAP perhaps to someone of a higher authority, to ensure consistency and firm direction. The constant change in administration over the ELL Compliance and ELL/LPAC area is a fundamental cause of our original and new findings, and partially the cause for the ("original") corrective action activities for Finding #02, not effectively implemented.
2. The assigned District administrator should work with the Assistant Superintendents for Schools to ensure campuses perform new self-audits\* for the entire 2015-2016 school year and the first semester of the 2016-2017 school year. The 2016-2017 school year should take precedence as ELL data is reported in the summer TSDS PEIMS submission (June 2017).
3. To help ensure buy-in of principals, we recommend principals be reminded of the importance of correct TSDS PEIMS data, and possible financial or

reputational repercussions of incorrect LEP/BIL/ESL data reported through PEIMS.

4. For the 2015-2016 school year, the District should determine if “newly identified” LEP students, may earn LEP/BIL/ESL funds/ADA inappropriately due to incorrect PEIMS/Effective Dates reported in the 2015-2016 summer PEIMS submission.
5. **If Recommendation 4 (above) is substantiated**, the exact number of ineligible funding/ADA days per student will need to be calculated and the assigned administrator should present the results to the Superintendent’s Leadership so they may determine how the District needs to submit corrections to TEA.
6. As a **preventive** action, for the first semester of 2016-2017 school year, campuses should determine if any “**newly identified**” ELL students have incorrect PEIMS/Effective Dates. This is due to the fact the corrective action activities for the original ELL Documentation Audit Report were not fully completed/implemented until December 19, 2016.
7. After performing activity #6, **if incorrect data is found**, the applicable PEIMS/Effective Dates should be corrected **prior to the 2016-2017 summer PEIMS submission**. This will help ensure LEP/BIL/ESL data reported in PEIMS is correct and **lessen** the possibility LEP/BIL/ESL funds/ADA will be earned inappropriately for the 2016-2017 school year.

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## Status of CAP Activities

Management and Leadership agreed with all our recommendations from our report and incorporated into the CAP as activities one through 12.

The corrective action also included additional LPAC members training and directing campuses to perform self-audits of PEIMS/Effective Dates for the school years 2015-2016, 2016-2017, and 2017-2018 respectively. The ELL Compliance Coordinators reviewed and assessed campus self-audits for discrepancies and worked with campuses on correcting any inaccurate PEIMS/Effective Dates in TEAMS. Their results were summarized in writing and presented to the Chief of Academics or designee.

- 1** “Chief of Academics will assume area of responsibility & communicate w/Internal Audit Department (IAD) in a timely manner.”  
**Person Responsible:** Chief of Academics  
**Status:** Implemented
- 2** “Prior to the summer TSDS PEIMS submission, train LPAC committees and LPAC clerks to clarify how to determine the correct “PEIMS/Effective date” for newly enrolled students, “newly identified as ELL.”  
**Person Responsible:** ELL Compliance Coordinators  
**Status:** Implemented
- 3** “For the beginning of the 2017-2018 school year, train LPAC committees and LPAC clerks to clarify how to determine the correct “PEIMS/Effective date” for newly enrolled students, “newly identified as ELL.”

**Person Responsible:** ELL Compliance Coordinators

**Status:** Implemented

**4**

“Direct Principals (in writing) they are responsible for:

- 1) Ensuring their campus LPAC teams complete, self-audits of newly enrolled students, “newly” identified as ELL for 2016-2017,
- 2) Reviewing and signing said self-audit for completeness and accuracy prior to submission to Academics, and
- 3) Submitting said self-audit by deadline.
- 4) If corrections are needed, they must be made before summer PEIMS submissions.”

**Person Responsible:** Chief of Academics, ELL Compliance Coordinators

**Status:** Implemented

**5**

“ELL Compliance Coordinators will review and assess campus self-audits noted in activity #04 for discrepancies and work with campuses on correcting any erroneous PEIMS/ Effective Dates in TEAMS. Results will be summarized in writing and presented to the Chief of Academics or designee.”

**Person Responsible:** Chief of Academics, ELL Compliance Coordinators

**Status:** Implemented

**6**

“Direct Principals (in writing) they are responsible for

- 1) Ensuring their campus LPAC teams self-audits newly enrolled students, “**newly**” identified as ELL **for 2017-2018**,
- 2) Reviewing and signing said self-audit for completeness and accuracy prior to submission to Academics, and
- 3) Submitting said self-audit by deadline.
- 4) Included in the directive to principals will be the statement, “Any instance of non-compliance will be reported to the principal's supervisor and will be documented. A cc: of said memo will be given to the principal's supervisors.”

**Person Responsible:** Chief of Academics, ELL Compliance Coordinators

**Status:** Implemented

**7**

“ELL Compliance Coordinators will review and assess campus self-audits noted in activity #06 for discrepancies and work with campuses on correcting any erroneous PEIMS/Effective Dates in TEAMS. Results will be summarized in writing and presented to the Chief of Academics or designee.”

**Person Responsible:** Chief of Academics, ELL Compliance Coordinators

**Status:** Implemented

**8**

“ELL Compliance Coordinators will communicate the importance of correct PEIMS data and possible financial implications at the Assistant Superintendents’ Principals’ Meeting in September (2017).”

**Person Responsible:** Chief of Academics, ELL Compliance Coordinators

**Status:** Implemented

**9**

“Direct all schools to:

- 1) Re-do the 2015-2016 PEIMS/Effective date self-audit, but only include students “newly” identified as ELL during the 2015-2016 school year.

- 2) Determine if the PEIMS/Effective Dates entered in TEAMS were correct and if not, note/describe the discrepancy on the self-audit sheet.
- 3) Submit self-audit to the ELL Compliance Officers by the deadline.
- 4) Included in the directive to principals will be the statement, "Any instance of non-compliance will be reported to the principal's supervisor and will be documented. A cc: of said memo will be given to the principal's supervisors."

**Person Responsible:** Chief of Academics, ELL Compliance Coordinators

**Status:** Implemented

10

"ELL Compliance Coordinators will review and assess campus self-audits noted in activity #09 to identify those students with incorrect PEIMS/Effective dates and document which students may earn LEP/BIL/ESL funds/ADA inappropriately for the 2015-2016 school year. Results will be summarized in writing and presented to the Chief of Academics or designee."

**Person Responsible:** ELL Compliance Coordinators

**Status:** Implemented

11

"The Chief of Academics will present the findings to the Superintendent's Cabinet to determine the next step."

**Person Responsible:** Chief of Academics

**Status:** Implemented

12

"Any issues of non-compliance by principals for Activities #04, #06, and #09, will be immediately reported to a principal's supervisor and the supervisor (Area Superintendent or Chief School Officer) will document and address the issue(s) with the campus principal."

**Person Responsible:** Chief Academic Officer; Area Superintendents; Chief School Officer

**Status:** Implemented



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