
2016-2017

Report to Board of Trustees and
Administration

Audit Plan
Code: 16-11.F

CORRECTIVE ACTION FOLLOW-UP REVIEW: THE LIMITED ENGLISH PROFICIENT DOCUMENTATION AUDIT

Corrective action for seven activities were completed; however, one activity was not effectively implemented, and as a result, the District may inappropriately earn LEP/BIL/ESL funds for the 2015-2016 school year.



EL PASO
INDEPENDENT
SCHOOL DISTRICT

Internal Audit Department



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ABBREVIATIONS LIST

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| ADA | Average Daily Attendance |
| BIL | Bilingual |
| CAP | Corrective Active Plan |
| ELL | English Language Learner |
| ESL | English as a Second Language |
| IA | Internal Audit |
| LEP | Limited English Proficient |
| LPAC | Language Proficiency Assessment Committee |
| PEIMS | Public Education Information Management System (<i>PEIMS encompasses all data requested and received by TEA about public education including student demographic and academic performance.</i>) |
| SAAH | Student Attendance Accounting Handbook |
| TAC | Texas Administrative Code |
| TEA | Texas Education Agency |
| TEAMS | Total Education Administrative Management Solution (also known as Student Systems) |
| TEC | Texas Education Code |

Executive Summary

We have completed our follow-up review of the corrective action taken to address the Limited English Proficient (LEP) Documentation Audit findings. The Executive Summary provides, on a summarized basis, the original audit findings and status of corrective action taken discussed throughout the body of the Corrective Action Follow-up Review Report. The Corrective Action Follow-up Review Report includes background information, detailed findings, detailed corrective action taken, recommendations, and exhibits.

Summary of Original Audit Report Findings and Corrective Action Status

Finding #01: We found 36% (24 of 67) of LEP students were not identified, tested, and/or classified LEP within the 20-school day timeline as required by state law.

Corrective Action Status: Corrective action was implemented subsequent to the start of the school year when most LEP identification/placements occur. As such, the effectiveness of said activities may not be able to be assessed until the second semester of 2016-2017 school year.

Finding #02: We found 21% (14 of 67) of LEP students' files audited had an incorrect LEP/bilingual/English as a second language (LEP/BIL/ESL) contact hours start date. The start date (PEIMS/Effective date) assigned was prior to all documentation and Language Proficiency Assessment Committees' (LPAC) activities being completed.

Corrective Action Status: Corrective action was **not** effectively implemented and the District may inappropriately earn LEP/BIL/ESL funds/ADA for the 2015-2016 school year.

Finding #03: We found 51% (89 of 174) of LEP students' Student History Worksheets (SHW), the Texas Education Agency's (TEA) *Years in U.S. Schools Data Collection* document, were not up to date for 2014-2015 and/or fall semester of the 2015-2016 school year(s). In addition, 4% (7 of 174) were not in the students' permanent record file as required in TEA's Student Assessment Division's *Instructions for Years in U.S. Schools Data Collection*.

Corrective Action Status: Corrective action was effectively implemented

Management's Corrective Action Plan

A Corrective Action Plan (CAP) was provided outlining the activities to be implemented. The CAP appears to be sufficient to address the reportable conditions outlined in this report. Internal Audit will monitor the implementation of the CAP and schedule follow-up review(s) of evidence to ensure CAP activities have occurred.

Conclusion

Our follow-up review found one corrective action activity was not effectively implemented by a prior administration, which resulted in Finding #02 not addressed. As such, the District may inappropriately earn LEP/BIL/ESL funds for the 2015-2016 school year.

There have been seven different administrators over the District's LEP/LPAC area since 2013-2014. In the past year alone, there have been four different administrators and three different departments over this area during our audit, follow-up review, and corrective action process. Two were interim administrators, and the current



administration is interim as well. Between 2014-2015 and 2015-2016, there were three administrators; the two who were not interim were only over the department for one year or less.

As a result, guidance issued from the different District LPAC administrators was found to be inconsistent and in conflict with three key state/TEA regulations, which were misinterpreted or taken out of context. Together these issues are partially the cause for our findings and contributed to problems with implementation of corrective action activities.

It is paramount to establish a stable administration over the LEP/LPAC area to avoid similar incidences occurring in the future with the type of data entry and possible funding issues we found. Going forward, correcting the issues we found during the original audit and follow-up review must take precedence, so the same LEP/LPAC misinformation and errors will not continue to proliferate or be reported in the Public Education Information Management Systems (PEIMS) submissions in the future. *(The Public Education Information Management System (PEIMS) encompasses all data requested and received by TEA about public education including student demographic and academic performance.)*



Corrective Action Follow-up Review Report

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." The follow-up review was approved by the Board of Trustees as part of the 2016-2017 Internal Audit Plan under the category of Corrective Action Plan (CAP) Follow-up.

Background

Internal Audit (IA) conducted an audit of the Language Proficiency Assessment Committees' (LPAC) documentation used in the identification and placement of Limited English Proficient (LEP) students for the first semester of the 2015-2016 school year. Three findings were outlined in the LEP Documentation Audit Report, and shared with four different administrators (three interim) assigned as data process owners over the LEP/LPAC area/process. During our meetings with the administrators and staff, we discussed in detail the audit report findings, recommendations, the implementation of corrective action activities and activities' status. Note that there have been seven changes to the District's LEP/LPAC administration since the 2013-2014 school year.

Objective and Scope

The objective and scope of the follow-up review was to determine whether corrective action taken was effectively implemented by administration to address the findings outlined in the LEP Documentation Audit Report.

Methodology

To achieve our review objectives, we:

- Held meetings to review audit report findings, initial CAP activities, and CAP activities' status, with three, now former, data-process owners and the current data-process owner, the interim Chief Academic Officer over the Academics Department. The former data owners are Student and Family Empowerment Executive Director Ray Lozano, 21st Century Learning and Well Being Department Interim Executive Director Michael Phillips, and former Language and Learning Department Interim Executive Director Maria Gutierrez. In addition, we met with the ELL Compliance Coordinators and the Lead LPAC clerk, all who worked under each data-process owner mentioned above.
- On a sample basis, we selected 36 campuses' 2015-2016 LEP data self-audits for review: 15 elementary schools, 15 middle schools, and six (6) high schools.
 - We compared the dates entered on the self-audits by the LPAC clerks to the dates entered in TEAMS' Student Special Programs – Maintain Student LEP/BIL/ESL module.
 - The comparison was used to determine if the PEIMS/Effective date entered in TEAMS, appeared to be the **later** date of the last LEP/LPAC documentation received, as indicated by the LPAC clerks on their campus self-audits.

Two previous instructions given to campus LPAC staff in 2014-2015 and 2015-2016, stated to use (1) parental approval as the PEIMS/Effective Date, and (2) the LPAC meeting date or parental approval date, whichever occurred later. In late spring of 2015-2016 and early fall of 2016-2017, the Data Entry form stated, "Parental approval (after the LPAC is held)". Not addressed at that time was the issue of other LEP/LPAC activities or documents received later than the LPAC meeting or parent approval dates.



- We followed-up on concerns regarding LEP Prekindergarten (PK) timelines, and as part of the CAP follow-up review process, we reviewed five elementary schools' 2016-2017 PK students' TEAMS LEP data to validate:
 - Compliance with the state mandated 20 school-day timeline for PK students enrolled August 22, 2016 through October 14, 2016. We identified students using the TEAMS PEIMS *PK Students Report* data. We cross checked the report data with data manually entered in the TEAMS Student Special Programs – Maintain Student LEP/BIL/ESL module.
 - Compliance with LEP/BIL/ESL PEIMS/Effective Dates, referencing the TEAMS' PEIMS (campus) *PK Students Report* data and comparing to the data entered in the TEAMS Student Special Programs – Maintain Student LEP/BIL/ESL module.

Inherent Limitations

Because of the inherent limitations in a system of internal controls, there is a risk that errors or irregularities occurred and were not detected. Thus, 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.

Also, projections of any evaluation of the effectiveness of the internal control to future periods are subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Original Audit Findings, Corrective Action, and Status

Outlined below, are the original findings from the LEP Documentation Audit Report, the status of corrective action taken to address the findings, and the results of our follow-up review. For the detailed corrective action activities, refer to Exhibit A.

Original Finding (#01)

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| Condition | <p>We found 36% (24 of 67) of LEP students were not identified, tested, and/or classified LEP within the 20-school day timeline as required by state law. Reasons for not meeting the timeline include:</p> <ol style="list-style-type: none"> Insufficient number of trained staff to conduct testing due to an increase in the number of students tested (resulting from a change in Texas Education Agency (TEA) guidance outlined in TEA LPAC training materials), Delays due to timing/frequency of LPAC meetings, Missing the required parent member, and/or Parent approvals/denials were not received on a timely basis. |
| Corrective Action Status | <p>Activities were implemented to address the causes (reasons for not meeting the 20-school day timeline) for Finding #01. However, the effectiveness of said activities may not be able to be assessed until the second semester of 2016-2017 school year, as the corrective action activities generally occurred during the first semester of the 2016-2017 school year, and subsequent to the start of the school year, when most LEP identification/placements occurred.</p> <p>We found 30% or 48 of 159 sampled LEP PK students' PEIMS/Effective Dates were outside the state mandated 20 school-day timeline for identification and placement during the first semester of the 2016-2017 school year. (<i>Note 15 were over by <u>one</u></i></p> |



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| | <p>day, which included their day of enrollment, and excluded holidays, staff development, etc., when students were not in attendance.)</p> <p>Texas Education Code (TEC) §89.1220. Language Proficiency Assessment Committee states, <i><u>"Within 20 school days of their initial enrollment in the school district, students shall be identified as English language learners and enrolled into the required bilingual education or English as a second language program."</u></i></p> |
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Original Finding (#02)

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| Condition | <p>We found 21% (14 of 67) of students' files audited had incorrect PEIMS/Effective Dates. The start date assigned was prior to all documentation and LPAC activities having been completed. Note the PEIMS/Effective Date is the date a student is eligible to begin earning LEP/BIL/ESL funds/average daily attendance (ADA).</p> <p>TEA's Student Attendance Accounting Handbook (SAAH) states, <i>"...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."</i> (SAAH Section 6 BIL/ESL, Subsection 6.12: Quality Control)</p> |
| Corrective Action Status | <p>Activities to correct errors outlined in Finding #02 were <u>not effectively implemented</u> (see items one and two listed in this section). Activities to prevent reoccurrence of Finding #02 were implemented, but similar to those activities for Finding #01, they generally occurred during the first semester of the 2016-2017 school year. As such, the effectiveness of said activities may not be able to be assessed until the second semester of 2016-2017 school year. Items three through five below, detail our follow-up review of the corrective action taken.</p> <ol style="list-style-type: none"> 1. The previous LEP/LPAC data-process owner required principals to, "...direct their LPAC clerks to conduct self-audits for all students <u>newly</u> identified as English Language Learners (ELL) during the 2015-2016 school year." The campus self-audits included areas for dates from the Home Language Survey (HLS), LEP testing, LPAC meeting, Parent Approval, and Program Start/Effective Date. 2. Campuses were directed to turn in their self-audits by May 10, 2016, <i>"... so that ELL Compliance Coordinators may have sufficient time to review the data and support campuses as needed <u>prior</u> to PEIMS clearing."</i> The campus self-audits were intended for use by campuses as a tool to prevent LEP students from earning LEP/BIL/ESL funds/ADA inappropriately for the 2015-2016 school year. 3. 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/BIL/ESL funds/ADA for the 2015-2016 school year, due to incorrect LEP/BIL/ESL PEIMS/Effective Dates. <ol style="list-style-type: none"> a. The total number of affected students in our sample is 185, with 148 students who may earn an "estimated" 2,394 days of LEP/BIL/ESL funding/ADA inappropriately based on our analysis of the data. b. The remaining 37 students' PEIMS/Effective Dates were dated later than what appeared necessary, and may have lost the District days of LEP/BIL/ESL funding/ADA for which the students/District may have been eligible. For example, one middle school appeared to have lost 139 days of eligible funding for 13 students due to late parent approvals (nine) |



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| | <p>or Effective Dates dated from one (1) to 17 days after what appears to be the last LPAC action or LEP documentation received or even a typo in TEAMS (four).</p> <p>4. During meetings with Internal Audit staff in October 2016, the ELL Compliance Coordinators stated that at the time of the 2015-2016 summer PEIMS clearing (May 2016):</p> <ol style="list-style-type: none"> They were unable to review campus self-audits 100% due to time constraints, and Did not understand “all documentation” included LEP testing result dates or the HLS date <u>when they occurred later than the LPAC meeting or parental approval dates.</u> They only considered the LPAC date or parent approval date as the PEIMS/Effective Date, which ever was later, not all documentation dates. <p><i>Note 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.</i></p> <p>5. For 2016-2017 PK TEAMS data/reports reviewed, we found one (1) of five (5) elementary schools <u>incorrectly</u> used the <u>parent approval date</u> as the PEIMS/Effective Date for 11 of 13 occurrences. The LPAC meetings were held later according to the dates entered in TEAMS under the “<i>LEP_Initial</i>” tab.</p> <p>Furthermore, two (2) additional PK students’ PEIMS/Effective Dates did not match any dates entered in TEAMS under the “<i>LEP_Initial</i>” tab (LPAC date, parent approval date, testing date, etc.).</p> |
| Recommendations | <ol style="list-style-type: none"> 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 LEP/LPAC area is a fundamental cause of our original and new findings, and partially the cause for the corrective action activities for Finding #02, not effectively implemented. The assigned District administrator should work with the Area Superintendents 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 LEP data is reported in the summer PEIMS submission (June 2017). To help ensure buy-in of principals, we recommend principals be reminded of the importance of correct PEIMS data, and possible financial or reputational repercussions of incorrect LEP/BIL/ESL data reported through PEIMS. 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. 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. As a preventive action, for the first semester of 2016-2017 school year, campuses should determine if any “newly identified” LEP students have incorrect PEIMS/Effective Dates. This is due to the fact the corrective action activities were not fully completed/implemented until December 19, 2016. |



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| | <p>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.</p> |
| Management's Additional Corrective Action Plan | <p>The corrective action includes 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 will review and assess campus self-audits for discrepancies and work with campuses on correcting any inaccurate PEIMS/Effective Dates in TEAMS. Their results will be summarized in writing and presented to the Chief of Academics or designee.</p> <p>Any issues of non-compliance by principals will be reported to the respective Area Superintendent or Chief of Schools for action.</p> <p><u>Persons Responsible</u>: Interim Chief Academic Officer, ELL Compliance Coordinators, Chief School Officer, and Area Superintendents</p> <p><u>Projected Completion Date</u>: May 30, 2018</p> |

Original Finding (#03)

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| Condition | <p>We found 51% (89 of 174) of LEP students' Student History Worksheets (SHW), TEA's <i>Years in U.S. Schools Data Collection</i> document, were not up to date for 2014-2015 and/or fall semester of the 2015-2016 school years. In addition, 4% (7 of 174) were not in the students' permanent record file as required in TEA's Student Assessment Division's <i>Instructions for Years in U.S. Schools Data Collection</i>.</p> |
| Corrective Action Status | <p>Corrective action activities were effectively implemented.</p> |



Exhibit A: Detailed Corrective Action and Status

| Activities | Status | Implementation Date(s) |
|---|-----------------------------|------------------------|
| <p>1 Principals will be instructed to, "...direct their LPAC clerks to conduct self-audits for all students <u>newly</u> identified as English Language Learners (ELL) during the 2015-2016 school year."</p> <p>Campuses will be directed to turn in their self-audits "... so that ELL Compliance Coordinators may have sufficient time to review the data and support campuses as needed <u>prior</u> to PEIMS clearing."</p> <p><i>(Campus self-audits included areas for dates from the Home Language Survey (HLS), LEP testing, LPAC meeting, Parent Approval/Denial, and Program Start/Effective Date.)</i></p> | Not Effectively Implemented | May 2016 |
| <p>2 Develop and post to the Connecting Languages webpage an online LPAC/ELL frequently asked questions to help ensure consistent District procedural directions are in writing and available to all District employees. References to the applicable federal and/or state law, and/or TEA directives/guidance as part of the basis for the answer(s) will be included.</p> | Implemented | December 2016 |
| <p>3 LPAC clerks and campus administrators will be directed, in writing, to resume the use of the Student History Worksheet (SHW) as required by TEA/state requirements <i>(TEA's Instructions for Years in U.S. Schools Data Collection)</i>.</p> | Implemented | September 2016 |
| <p>4 Add the SHW to the checklist of documents required in the student's permanent (LEP) folder.</p> | Implemented | December 2016 |
| <p>5 Create a <u>departmental</u> staff administrative standard operational procedures handbook (SOP) and include:</p> <ul style="list-style-type: none"> a. Languages and Learning (LL) staff will compare TEA training materials to the official source, such as TEA regulations (i.e. Student Attendance Accounting Handbook (SAAH), PEIMS Data Standards (PDS), etc.), or federal/state law, and consult with the LL Executive Director before changes are made to existing District ELL procedures (testing, PEIMS date, LPAC documentation, etc.), to determine the correct/official course of action. b. In the event LL staff are unable to determine a course of action due to conflicting guidance, the LL Executive Director will consult with TEA directly to obtain the answer (in writing). c. All directions/directives to LPAC members/clerks (i) will be in writing, such as in an official memo, within internal guidance, or within frequently asked questions, (ii) approved by the LL Executive Director, and (iii) include | Implemented | December 2016 |



| Activities | Status | Implementation Date(s) |
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| the federal/state law, or TEA requirement(s) for said directions/directives. | | |
| <p>6 Languages and Learning (LL) staff will include the following in principal/assistant principal and campus LPAC staff training(s):</p> <ul style="list-style-type: none"> a. Demonstrate the correct LPAC sequence of ELL actions (TEA LPAC flow chart), before a LEP coding/PEIMS date can be entered in the student system. b. Detail the process on how the bilingual/ESL contact hours start date is determined per the SAAH, "...Funds for bilingual/ESL students <i>must not</i> be claimed until all documentation is in place...." Include how coding directly affects funding and the importance of an accurate start/exit/PEIMS date (<i>examples of loss of funding per summer PEIMS audit if applicable</i>). c. Include directions to ELL testers (District/campus) and LPAC members/clerks, "The LPAC, not the test administrator, must meet and review all assessment results to determine ELL status." per TEA/state requirements. d. Explain the testing results i.e. LEP/non-LEP classification, and recommended placement is determined by the LPAC, and as such, the parent notification is filled out by LPAC, not by the tester(s), an individual campus administrator, or the LPAC clerk, per TEA/state requirements (SAAH). e. Direct LPAC clerks and campus administrators to ensure the Student History Worksheet (SHW) is completed, updated annually, and maintained in the student's LEP folder, per TEA/state requirements (<i>TEA's Instructions for Years in U.S. Schools Data Collection</i>). | Implemented | September 2016 December 2016 |
| <p>7 Principals will be directed to:</p> <ul style="list-style-type: none"> a. Consider having more than one LPAC (committee). b. Attempt to recruit more than one parent member (as back- up) prior to the beginning of the year if possible. c. Require the LPAC meet as necessary (more frequently than monthly) to identify/place students as required by state law. d. Consider conducting home visits to obtain the parent approval/denial if three school days lapse without receiving the parental approval/denial, and calls go unanswered, to ensure the 20 school-days' timeline is met as required by state law. | Implemented | September 2016 December 2016 |



| Activities | Status | Implementation Date(s) |
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| <p>e. Ensure clerical level employees do not interpret the student's ELL test scores/outcome or determine class placement, LEP/non-LEP coding, or decide the correct service start/end dates (PEIMS). The oversight/verification of this process should be done by an LPAC administrator.</p> <p>f. Require the LPAC administrator to verify the PEIMS contact hours start date/exit date is correct, and their signature/date on the form will act as certification of verification.</p> | | |

