



# **Corrective Action Plan Follow-up Review: Course Number Coding and Reporting Audit**

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## **Audit Plan Code: 18-17**

The Corrective Action Plan with 12 activities was implemented by management and administration to address the finding and four recommendations in the original audit report. As such, this report represents the close-out of this Corrective Action Plan.



# Contents

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## Follow-up Review

Background.....	1
Objective and Scope.....	1
Methodology.....	1
Inherent Limitations .....	2
Summary of Results.....	2
Original Recommendations and Status of CAP Activities.....	2
Exhibit A – Summary of Original Audit Finding.....	0

## Abbreviations

AAR	Academic Achievement Record
ARG	Administrators' Reference Guide
CAP	Corrective Action Plan
EPISD	El Paso Independent School District
GT	Gifted and Talented
IA	Internal Audit
ID	Identification
LEA	Local Education Agency
PEIMS	Public Education Information Management System
TEA	Texas Education Agency
TEAMS	Total Education Administrative Management Solution
TEC	Texas Education Code
TEDS	Texas Education Data Standards
TREX	Texas Records Exchange
TSDS	Texas Student Data System



## 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." We comply with this standard through our Corrective Action Plan (CAP) follow-up review process.

The Course Number Coding and Reporting Audit was approved by the Board of Trustees as part of the 2016-2017 Internal Audit Plan. The objective of the audit was to provide reasonable assurance to the Board and administration regarding the effectiveness of the design and operation of the internal controls to ensure the District's Course Catalog meets state and District requirements. The scope of the audit was the District's 2016-2017 school year Course Catalog. The original audit report included one (1) finding and four (4) recommendations. District management and administration agreed with our recommendations and developed a CAP with 12 activities.

The collection of Public Education Information Management System (PEIMS) data is required of all Local Education Agencies (LEAs) by Texas Education Code (TEC) 42.006. The Texas Education Data Standards (TEDS) provides instructions regarding the submission of PEIMS data from LEAs to the Texas Education Agency (TEA). The data collected is used to analyze Texas public education with data reports, evaluations, accountability ratings, funding calculations, and required state and federal reporting. The data collected through the PEIMS electronic collection method has a standard set of definitions, codes, formats, procedures, and dates for the collection of data published as the PEIMS Data Standards.

The Public Education Information Management System (PEIMS) includes data requested by TEA in five categories: education organization, finance, campus course section, staff, and student. This audit focused on the campus course section and related student data.

The District's Course Catalog is created using the mandatory TEA PEIMS Data Standards (PDS). In addition, TEA's "Minimum Standards for the Academic Achievement Record 2012" (AAR) is also referenced to comply with the requirements that denote special explanations which must be consistent with teacher records.

## Objective and Scope

The objective and scope of this follow-up review was limited to determining whether management and administration implemented the four (4) recommendations outlined in the 12 CAP activities or took other actions to address the one (1) finding in the original 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.

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## Inherent Limitations

This was a limited scope follow-up review covering only the actions taken by administration to address the original audit finding 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.

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## Summary of Results

Our follow-up review found our four (4) recommendations were implemented by management and administration to address the findings of the original audit report. The CAP was sufficient to address the original audit finding and recommendations. As such, this report represents the close-out of this Corrective Action Plan.

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## Original Recommendations and Status of CAP Activities

The original recommendations, the CAP activities (response from management/administration), person(s) responsible, and the status of the CAP activities are outlined below.

1

Original Recommendation: Address the deficiencies in the design of internal controls by updating the ARG procedures for the management of the District's Course Catalog. At a minimum, the procedures should include:

- a. Roles and responsibilities be assigned to staff (by position) for maintaining, updating, and verifying the accuracy of the District's Course Catalog,
- b. Flow charts and/or decision trees to illustrate the process of adding, updating, and verifying accuracy of the District's Course Catalog,
- c. Standardized forms used to document requests to add, delete, and change courses should include the required approval signatures and dates,
- d. The monitoring activities that will be used to help prevent, identify, and correct course code errors.

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**Management and Leadership Response:** Agreed with recommendation and incorporated into the CAP as activities one (1), two (2), three (3), four (4), and five (5).

**Persons Responsible:** Coordinator of Instructional Materials; Executive Director of Innovation, Design, and Development

**Status:** Implemented

2

Original Recommendation: Stakeholders should be notified of revised written procedures, their location, and the contact information for the staff responsible for the District's Course Catalog.

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**Management and Leadership Response:** Agreed with recommendation and incorporated into the CAP as activity six (6).

**Persons Responsible:** Coordinator of Instructional Materials; Executive Director of Innovation, Design, and Development

**Status:** Implemented

3

Original Recommendation: Address the deficiencies in the operation of internal controls by providing training to the data-process owners who have a role in maintaining the District Course Catalog.

**Management and Leadership Response:** Agreed with recommendation and incorporated into the CAP as activity seven (7).

**Persons Responsible:** Coordinator of Instructional Materials; Executive Director of Innovation, Design, and Development

**Status:** Implemented

4

Original Recommendation: Errors identified as part of this audit should be corrected to ensure they meet the TEDS, TREx, and the AAR special explanation codes defined in the TEA, "Minimum Standards for the Academic Achievement Record 2012." Corrections made should be documented to record why, when, and by whom for historical records.

**Management and Leadership Response:** Agreed with recommendation and incorporated into the CAP as activities eight (8), nine (9), ten (10), eleven (11), and twelve (12) as follows:

**Activity eight (8):** "Use standardized forms (course request, course change and course delete) and eSR request with data owners to correct errors in the 2018 District Course File/Catalog that were identified as errors in the 2017 District Course File/Catalog that have not already been corrected prior to the delivery of the audit."

**Persons Responsible:** Coordinator of Instructional Materials; Executive Director of Innovation, Design, and Development

**Status:** Implemented

**Activity nine (9):** "Audit and correct errors in the 2018 District Course File/Catalog with data owners using standardized forms."

**Persons Responsible:** Coordinator of Instructional Materials; Executive Director of Innovation, Design, and Development

**Status:** Implemented

**Activity 10:** "Work with Data Owners to code all course titles which will identify state course name at beginning of name."

**Persons Responsible:** Coordinator of Instructional Materials; Executive Director of Innovation, Design, and Development

**Status:** Implemented

**Activity 11:** "Audit and correct course changes from the 2017-2018 TEDS change log for 2018 District Course File with data owners using standardized forms."

**Persons Responsible:** Coordinator of Instructional Materials; Executive Director of Innovation, Design, and Development

**Status:** Implemented

**Activity 12:** "Review all course usage, and if the course has not been used within 2 years, work with data owner (academic facilitator) to determine if course is still viable."

**Persons Responsible:** Coordinator of Instructional Materials; Executive Director of Innovation, Design, and Development

**Status:** Implemented



## Exhibit A –Original Audit Finding

Finding	Summary Finding
1	<p>We identified errors in the data elements/codes and AAR codes in the District Course Catalog that did not meet the requirements defined by the Texas Student Data System (TSDS) 2016-2017 Texas Education Data Standards (TEDS) and the Academic Achievement Record (AAR) special explanation codes defined in the TEA, "Minimum Standards for the Academic Achievement Record 2012." Tables 1 through 3 provide a breakdown of the errors rates by elementary, middle, and high school. The District-wide error rates are listed below:</p> <ol style="list-style-type: none"><li>1. Thirty four (34) of 1,630 (2.1%) courses had an incorrect service identification number.</li><li>2. One hundred and eight-six (186) of 1,630 (11.4%) courses had an incorrect AAR code.</li><li>3. Fifty-eight (58) of 1,630 (3.6%) courses had an incorrect population served.</li><li>4. Seven (7) of 243 (2.9%) courses had an incorrect grade level (elementary only).</li><li>5. Nine (9) of 1,630 (0.6%) courses had an incorrect instructional setting.</li><li>6. Twenty-three (23) of 1,387 (1.7%) courses had an incorrect CTE indicator code and/or contact hours code (middle and high school).</li><li>7. Twenty (20) of 1,387 (1.4%) courses had an incorrect credit code (middle and high school).</li><li>8. Twenty-two (22) of 1,068 (2.1%) courses had an incorrect dual credit code and/or college hours code (high school only).</li></ol>



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