



# **Corrective Action Plan Follow-up Review: Course Grade and Grade- Level Changes**

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

A Corrective Action Plan with 15 activities was implemented by management and administration to address the two findings and three recommendations in the original audit report. As such, this report represents the close-out of this Corrective Action Plan.



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## Follow-up Review

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## Abbreviations

CAP	Corrective Action Plan
IA	Internal Audit
IIA	Institute of Internal Auditors
TEAMS	Total Education Administrative Management Solution



## 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.

Internal Audit performed the Course Grade and Grade-Level Changes Audit as part of the 2016-2017 Internal Audit Plan. This audit was a follow up to the 2013-2014 Course Grade and Grade-Level Changes Audit, which was comprised of three phases. The scope of the 2013-2014 Audit was: Phase I - 2012-2013 school year, Phase II – 8/26/13-11/8/13, and Phase III – 11/11/13-2/20/14. During the 2013-2014 audit we determined the of design and operating effectiveness of the internal controls were adequate for the process of grade-level and semester course grade changes. Campuses demonstrated the ability to comply with the procedures by phase III and had low error rates in the areas tested.

For the 2016-2017 audit, we found that the design of the internal controls for semester course grade changes and grade-level classification changes continued to be sufficient to provide reasonable assurance of compliance. However, we found errors (non-compliance with District procedures) related to the operation of the internal controls. The results of the 2016-2017 audit showed an increase in errors by campus compared to the findings of the 2013-2014 Audit's Phase III. See **Exhibit A** for Summary of Original Audit Findings.

The original audit report included two (2) findings and three (3) recommendations. District management and administration agreed with our recommendations and developed a CAP with 15 activities.

## Objective and Scope

The objective and scope of this follow-up review was limited to determining whether management and administration implemented the 15 CAP activities or took other actions to address the two (2) findings and three (3) recommendations in the original audit report.

## Methodology

To achieve the objective of our follow-up review, 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.

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## Summary of Results

Our follow-up review found 15 CAP activities were implemented by management and administration to address the two findings and three recommendations of the original audit report. 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: We recommend Student and Parent Services align procedures in the Administrators' Reference Guide with instructions on the "Secondary School Request for Change in Grade Level Placement Checklist" form and inform stakeholders of revised written procedures.

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**Management and Leadership Response:** Agreed with recommendation and incorporated into the CAP as activity eight (8).

**Persons Responsible:** Director of Student and Parent Services

**Status:** Implemented

2

Original Recommendation: We recommend Area Superintendents, in conjunction with principals of campuses with high error rates, develop a Corrective Action Plan (CAP) to address the conditions outlined in this finding. The CAP should include activities that will address the root cause of the error and provide assurance the campuses comply with the District procedures. Guidance Services and Student and Parent Services may be used as a resource to provide training and support to appropriate campus staff, as needed; however, we recommend they not be the CAP owners as it appears errors are not caused by the process currently in place and errors do not appear to be systematic across all campuses.

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**Management and Leadership Response:** Agreed with recommendation and incorporated into the CAP as activities three (3), four (4), five (5), six (6), seven (7), nine (9), 11, 14, and 15 as follows:

**Activity 3:** "Follow up training session provided by Student/Parent Services and Guidance Services to High School Principals regarding proper procedures for completing Grade Change and Grade Level Change forms."

**Persons Responsible:** School Area Superintendents, Director of Student and Parent Services, and Director of Counseling, Advising, and College Readiness;

**Status:** Implemented

**Activity 4:** "Counseling, Advising, and College Readiness will coordinate training for Guidance and Assistant Principals on a review of District procedures and use of District-developed forms for Course Grade Changes and Grade Level Changes."

**Persons Responsible:** Director of Counseling, Advising, and College Readiness

**Status:** Implemented

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**Activity 5:** “Counseling, Advising, and College Readiness will coordinate training on a review of District procedures and use of District-developed forms for Course Grade Changes and Grade Level Changes during New Counselor Academy.”

**Persons Responsible:** Lead Counselor, Counseling, Advising, and College Readiness

**Status:** Implemented

**Activity 6:** “Counseling, Advising, and College Readiness will coordinate training on a review of District procedures and use of District-developed forms for Course Grade Changes and Grade Level Changes during High School Counselor Meeting.”

**Persons Responsible:** Lead Counselor, Counseling, Advising, and College Readiness

**Status:** Implemented

**Activity 7:** “Student and Parent Services will provide a refresher training session to registrars on grade and grade level changes.”

**Persons Responsible:** Director of Student and Parent Services

**Status:** Implemented

**Activities 9, 11, and 14:** Respective High School Principals, “...will ensure students identified in the audit are in the appropriate grade level and supporting documentation is filed in the AAR Cumulative Record.”

**Persons Responsible:** Respective High School Principals, Respective High School Assistant Principals for Guidance and Instruction, and Respective High School Registrars

**Status:** Implemented

**Activity 15:** “High School principals will ensure that nine-week audits are conducted in regards to grade level change forms, as well as grade change forms. Audit will reflect 10% of the request submitted.”

**Persons Responsible:** High School Principals, High School Assistant Principals for Guidance and Instruction, and High School Registrars

**Status:** Implemented

Original Recommendation: Since two high schools had significant error rates (90% and 50% respectively) due to missing forms, we recommend the principals of these campuses and respective Area Superintendents provide the following:

**3**

1. A written response explaining the root cause that led to the missing documentation in the CUMs.
2. An action plan to address the root cause of the errors and will provide assurance of future compliance with District procedures. Guidance Services and Student and Parent Services may be used as a resource to provide training and support to appropriate campus staff.

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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), five (5), six (6), seven (7), 10, 12, 13 and 15 as follows:

**Activities 1 and 2:** Principals of the two (2) campuses with high error rates, “...will submit a written response that explains reasons for high error rates, to include a root cause analysis, and

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corrective action plan to ensure errors do not reoccur (corrective action plan must include monitoring procedures)."

**Persons Responsible:** School Area Superintendents and Respective Assistant Principals for Guidance & Instruction

**Status:** Implemented

**Activities 10, 12, and 13:** Respective Principals will review "documentation for students identified in the audit and determine whether grades are correct in the TEAMS system and supporting documentation is filed in the AAR Cumulative Record."

**Persons Responsible:** Respective High School Principals, Respective High School Assistant Principals for Guidance and Instruction, and Respective High School Registrars

**Status:** Implemented

Please also refer to activities three (3), four (4), five (5), six (6), seven (7), and 15 under recommendation two (2).



## Exhibit A – Summary of Original Audit Findings

Finding	Summary Finding
1	<p>We identified instances of non-compliance with District procedures for changing students' grade-levels listed as conditions 1.1 through 1.9 nine below.</p> <ol style="list-style-type: none"> <li>1.1. The "Request for High School Change in Placement Form" was not consistently located in 39 of 162 (24%) students' Cumulative Record Folder (CUM).</li> <li>1.2. There were 27 of 162 (17%) instances in which the student did not have the correct number of credits for a grade-level change. Of the 27 instances, <u>23 did not have a</u> "Request for High School Change in Placement Form" in the CUM.</li> <li>1.3. There were 26 (7%) instances total in which the required three attachments to the "Request for High School Change in Placement Form" were not consistently located in students' CUMs.</li> <li>1.4. Grade-level changes were not entered in TEAMS within the five day requirement after receipt by the registrar in 10 of 123 (8%) instances.</li> <li>1.5. The "Request for High School Change in Placement Form" was not signed/approved by the principal in two of 123 (2%) instances.</li> <li>1.6. The "Request for High School Change in Placement Form" was not approved by the counselor in three of 123 (2%) instances.</li> <li>1.7. The registrar entered the grade-level change in TEAMS prior to approval/signature of principal on "Request for High School Change in Placement Form" in one of 123 (0.8%) instances.</li> <li>1.8. The "Divide Enrollment" field was not consistently entered in TEAMS in 28 of 162 (17%) instances. If Divide Enrollment is not entered in TEAMS when making grade-level changes, an effective date is not assigned for each grade level rather than giving the impression of one grade-level for the entire year.</li> <li>1.9. The "Secondary School Request for Change in Grade Level Placement Checklist" was not affixed to the "Change In Grade Level Placement Form" in 51 of 123 (41%) instances.</li> </ol>
2	<p>We identified instances of non-compliance with District procedures for changing students' final semester course grades listed as conditions 2.1 through 2.7 below.</p> <ol style="list-style-type: none"> <li>2.1. There were 40 of 129 (31%) instances in which the "High School Grade Change Form" was not located in students' CUMs.</li> <li>2.2. There were two of 89 (2%) instances wherein the "High School Grade Change Form" was not signed by a teacher.</li> <li>2.3. There were 16 of 77 (21%) applicable instances in which the course grade changes were not entered in TEAMS within the three day requirement after principal approval.</li> <li>2.4. There were 10 of 88 (11%) applicable instances in which the registrar entered a revised grade change to a student's record in TEAMS prior to approval/signature of principal.</li> <li>2.5. There were three of 89 (3%) instances in which the registrar's signature was missing from the "High School Grade Change Form."</li> <li>2.6. There were 47 of 89 (53%) instances in which the "High School Grade Change Form" UIL (University Interscholastic League) information was not consistently filled out with required UIL information status for course.</li> <li>2.7. There were three of 89 (3%) instances in which incorrect grades were entered into a student's course record in TEAMS.</li> </ol>



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