Final Report to Area 1 Superintendent



2015-2016

ALLEGATIONS OF INAPPROPRIATE ACTIVITIES AT AN ELEMENTARY SCHOOL

The Principal Disregarded Federal, State, and District Guidelines



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Abbreviations List

AR001	Executive Summary
AR002	Detailed Internal Audit Report
CAP	Corrective Action Plan
ES	Elementary School
FY	Fiscal Year
IA	Internal Audit
LPAC	Language Proficiency Assessment Committee
PLC	Professional Learning Community
PTA	Parent Teacher Association
SCE	State Compensatory Education
TEA	Texas Education Agency
TEAMS	Total Education Administrative Management Solution
TEC	Texas Education Code

Executive Summary (AR001)

Background

The following allegation related to an Elementary School (ES) was reported to District administration and forwarded to Internal Audit: "Title I funded employees are continually being told to perform duties which are not allowable under Title I guidelines" (hereinafter referred to as the "original allegation"). During the fieldwork phase of our audit, additional allegations (hereinafter referred to as the "additional allegations") were brought to our attention against the ES principal. The additional allegations included the following:

- 1. The principal "pays for tutoring without the tutoring ever occurring."
- 2. A teacher "witnessed the principal telling a teacher to change the ratings of students on English assessments (sic)."
- 3. "The principal allowed an employee to enroll him/her (sic) child in all day pre-school even though that isn't allowed." Furthermore, "the principal made other employees sign a statement saying this wasn't true. The employees felt like if they didn't sign, they would lose their jobs."
- 4. A teacher was pulled to create DVDs to sell to students and a substitute was requested to cover the teacher's class.
- 5. A teacher was required by the principal to pay for lost textbooks.
- 6. Office staff cover classes for teachers during the Professional Learning Communities (PLCs).
- 7. The principal and the assistant principal harassed/retaliated against employees.

This project is part of the contingency hours category, which is included in the Board approved 2015-2016 Internal Audit Plan.

Objective(s) and Scope

The objective of our audit was to determine the validity of the allegations of inappropriate activities at the ES.

Our original scope was to audit the activities/duties performed by the ES employees funded with Title I monies during the school year 2014-2015. When the additional allegations were brought to our attention, our scope was expanded to include the following:

- 1. The ES tutoring payments made in fiscal year 2009-2010 for a specific employee
- 2. The Pre-K concerns reported through a hotline report along with the response provided to address the allegation
- 3. Substitute request to cover the class of a specific teacher for a specific date during the 2014-2015 school year and the corresponding pay detail
- 4. Collections from teachers related to lost textbooks for fiscal years 2012-2013 and 2013-2014

Limitations

The majority of the evidence gathered during our audit was based on inquiry due to limited availability of documentation. Inquiry has inherent limitations and may fail to identify inappropriate behavior or deviations from current policies and procedures.

Summary of Findings

1. Seven employees and the principal falsified federal documents when they initialed/signed semi-annual certifications, required by federal/state policy, to confirm that the employees

worked 100% of the time on activities allowable by the program/grant when they had not. Four employees at the ES funded with Title I and/or State Compensatory Education (SCE) monies stated they were directed by the principal to perform activities not allowable under their funding guidelines. Two employees stated the assistant principal directed them to perform unallowable activities.

- 2. A student was enrolled in the a.m. Pre-K session at the ES; however, the student attended both a.m. and p.m. Pre-K sessions, which is not allowed by the District. The principal omitted information (i.e. the student was attending both sessions) in a response to a hotline report he/she provided to the Area 1 Superintendent, who in turn submitted the principal's response to Internal Audit. Furthermore, the principal directed employees to submit statements that omitted the same information.
- 3. Since employees' time during work is considered a District resource, the principal and employees violated the Texas Constitution Article III, Sec. 52, which prohibits the District to "... grant public money or thing of value in aid of, or to any individual, association or corporation..." when they conducted PTA-related activities during the work day/instructional day. In addition, Title I Federal monies were used to pay for a substitute to cover a teacher's class while he/she was helping with the PTA-related activity. According to TEAMS, the teacher's "Absence Reason Code" was "Inservice."
- 4. An employee stated that on one occasion, five or six years ago, he/she was compensated for tutoring without performing the tutoring services and the principal was aware of this.
- 5. The principal admitted employees, who are neither substitutes nor certified teachers, were taking care of the students while the teachers were attending PLCs (office assistant, paraprofessionals, and playground monitor).
- 6. Seven employees stated the principal would harass/retaliate against employees.
- 7. According to entries in the Transaction Ledger Detail in AS400 there were two collections from teachers (payments) for lost textbooks (6/10/2013 \$76.98 and 6/11/2014 \$13.00). According to the TEC 31.104 Distribution and Handling (e) states "The board of trustees of a school district may not require an employee of the district who acts in good faith to pay for instructional materials or technological equipment that is damaged, stolen, misplaced, or not returned..."
- 8. Two interviewees stated they witnessed the principal telling teachers to change ratings. One of the teachers named by the interviewees denied being told or encouraged to change the ratings. However, the other teacher named by the interviewees and a third teacher stated they "felt" they had to change the ratings based on discussions they had with the assistant principal.

Recommendations

- 1. The Area 1 Superintendent should determine the appropriate personnel action against the ES principal for disregarding Federal, State, and District guidelines, Board policies, and standards outlined in the Code of Ethics and Standard Practices for Texas Educators. The recommendation should be submitted to Human Resources for their review.
- 2. The Area 1 Superintendent should ensure the ES administrators promote and enforce ethical behavior of all employees at the ES. Monitoring of the actions taken may be addressed during the principal's formative and summative evaluations.

- 3. All professional and hourly staff at the ES:
 - a. Should complete the Ethics and Fraud Awareness training and related assessment and be familiar with the Code of Ethics and Standard Practices for Texas Educators,
 - b. Should be trained/advised on how to properly report known or suspected wrongdoing, and
 - c. Should be advised/reminded of Board policies related to protection from retaliation.
- 4. External Funding should work with the ES staff and Financial Services to ensure salary costs for the unallowable duties performed by the ES employees are re-classified from Title I and/or SCE to an appropriate account.
- 5. We recommend Human Resources determine if the teacher who was compensated for tutoring services he/she did not provide needs to reimburse the District and determine if personnel action is needed. External Funding should contact the Texas Education Agency to determine whether payments made from Federal funds need to be returned.
- 6. We recommend Human Resources follow-up to determine whether the statements from employees of harassment/retaliation are sufficient for further personnel action. Furthermore, in accordance with Board Policy DIA (Local), "If the results of an investigation indicate that prohibited harassment occurred, the District shall promptly respond by taking appropriate disciplinary or corrective action reasonably calculated to address the harassment. Appropriate disciplinary or corrective action should be initiated as soon as feasible after the completion of the written investigative report. The District may take action based on the results of an investigation, even if the conduct did not rise to the level of prohibited or unlawful conduct."
- 7. We recommend Human Resources file a copy of this report in the investigative files in Employee Relations for the appropriate employee(s).

Summary of Corrective Action Taken

A Corrective Action Plan (CAP) was provided by the process owner(s) outlining the activities to be implemented. The CAP appears to be sufficient to address the reportable findings outlined in this report.

The following CAP activity has been completed, but is pending evidence check:

1. The Financial Services and External Funding Departments have determined reclassification entries totaling \$22,479.41 will be posted for the 2014-2015 fiscal year to include costs related to (i) inappropriate use of substitute teacher and (ii) inappropriate activities performed by federal/state funded employees.

Other CAP activities include:

- 1. The Area Superintendent will (i) determine the appropriate personnel action against the principal and submit to Human Resources for their review, (ii) ensure all the employees at the ES complete the Ethics and Fraud Awareness Training, and (iii) ensure administrators promote and enforce the ethical behaviors of all campus employees;
- 2. An employee will be required to reimburse (\$193.75) the district for tutoring services not provided and External Funding will determine whether said funds need to be returned to the Texas Education Agency;
- 3. Employee Relations will follow-up on the testimony gathered by Internal Audit to determine if further inquiry is required regarding allegations of harassment/retaliation; and
- 4. A copy of this report will be included in the appropriate employees' investigative file in Human Resources.

In addition, the Assessment Department in Curriculum and Instruction will be conducting an investigation to follow-up on the allegations of changes in TELPAS ratings.

Conclusion(s)

Based on the evidence gathered, we concluded the ES Principal disregarded federal and state guidelines. Furthermore, the principal disregarded District policy and the Code of Ethics and Standard Practices for Texas Educators. District guidelines, if adhered to as designed, serve as internal controls to prevent or detect errors, irregularities, abuse, and fraud. If guidelines are not adhered to or are circumvented, internal controls will not be effective, thus, exposing the District to financial and reputational risks.

One of the District's Core Beliefs is "The District will have zero tolerance for immoral, unethical, and illegal behavior." A principal's attitude, actions, and values set the tone of the entire school. Therefore, the noncompliance with federal, state, and District guidelines has also compromised the control environment at the ES.

Attached is the complete report, which includes the detailed findings and recommendations for those readers who would like further information.

Detailed Internal Audit Report (AR002)

Additional Background

Internal Audit and Employee Relations joined efforts during the fieldwork phase of the audit to determine the validity of the original allegation. Internal Audit followed-up on the additional allegations.

Methodology

To achieve the audit objective we performed the following:

- 1. A total of 19 of the ES current and/or former employees were interviewed; some of those employees were interviewed more than once and for more than one allegation.
 - For the original allegation, a total of 12 employees were interviewed. Of these 12 employees, four were interviewed solely by Employee Relations, four were interviewed by Internal Audit solely, and the other four were interviewed by both Employee Relations and Internal Audit.
 - For the additional allegations, Internal Audit interviewed 12 employees.
 - All of the current and/or former employees interviewed by Internal Audit signed a confidentiality affidavit and signed/initialed the interview notes and exhibits presented, if any. During our interviews, we read Board policies related to protection from retaliation to the interviewees. The Board policies were listed in the interview notes as well.
- 2. We obtained relevant documentation, text messages, and emails from interviewees.
- 3. We reviewed transaction detail in AS400 (accounting system for campus activity funds) and obtained data from TEAMS to include, but not limited to, substitute requests, pay account detail, absence detail, etc. Furthermore, we obtained documents/reports from Technology Services (Eduphoria and email retrieval) and semi-annual certifications and matrices, for employees paid with federal or state funds, from Financial Services.
- 4. We referenced the Texas Education Code, Board Policy, and federal, state, and local guidelines.

Findings (01 to 08)

Finding (#01)

I maning (#VI)	
Allegation	"Title I funded employees are continually being told to perform duties which are not allowable under Title I guidelines."
Condition	 Seven employees and the principal falsified federal documents when they initialed/signed semi-annual certifications, required by federal/state policy, to confirm that the employees worked 100% of the time on activities allowable by the program/grant when they had not. Four employees at the ES funded with Title I and/or State Compensatory Education (SCE) monies stated they were directed by the principal to perform activities not allowable under their funding guidelines. Two employees stated the assistant principal directed them to perform unallowable activities. 1. Activity: Wrapping gifts a. One paraprofessional admitted he/she wrapped gifts for Christmas and was delivering gifts for PTA. The employee provided a calendar with notes related to

	 his/her activities throughout the year. The calendar shows nine instances (days) of the activity "wrapping gifts." Four of those instances show "Wrapped gifts for Teacher Appreciation all day," one "Wrapped gifts for Teacher Appreciation ½ day," and the other four do not specify the time spent. b. Three other employees indicated they were aware the principal had directed paraprofessionals to wrap gifts for teachers. c. Another employee indicated the paraprofessionals would help with the gifts and distribute them. d. Another employee indicated the Language Proficiency Assessment Committee (LPAC) clerk (funded with SCE funds) was also involved in the gifts for teacher appreciation week. The LPAC Clerk admitted that in prior school year(s) he/she has helped put the gifts in the teacher mailboxes. e. The principal stated that last year (2014-2015) "they all got together and started wrapping things up for everybody, teachers, cafeteria staff, paras, it was instructional, not gifts." The principal stated " we personalized it it was providing the instructional materials with butcher paper, it had no wrapping paper I cannot call it wrapping."
2.	 One paraprofessional stated he/she performed the following activities: a. Monitor students in the cafeteria (employee's calendar shows seven instances) b. Book inventory (employee's calendar shows three instances) c. Organize supplies in bookroom and hand out supplies to teachers (employee's calendar shows 15 instances) d. Cover for other employees including the office on certain occasions (employee's calendar shows one instance) e. Decorate the library for faculty meetings (employee's calendar shows at least nine instances), take off decorations (one instance), decorate room #206 (one instance), and "helped PTA decorate rm #206" (one instance). The employee's calendar also shows activities such as: "worked on Halloween candy bags after test till 6:00 p.m.," "put candy bags in employees' (sic) boxes," "got called by the principal (sic) to del. candy grams for PTA," "Para meeting with the principal (sic) and the assistant principal (sic). Asked me to do Secret Santa," helped with the science fair set-up, and setting-up for an ice cream social for STAAR testing
3.	 Another paraprofessional stated he/she performed the following activities: a. Book inventory; however, the assistant principal showed the matrix to the employee and stated he/she was not doing inventory, he/she was "creating and maintaining filing systems for classroom materials." b. Decorate the library for faculty meetings c. Supplies for teachers d. Set up the computer lab for the entire school at the beginning of the year and at the end of the year (disconnect everything and put it away) e. Assist in arranging a poster board for the birthdays of the month
4.	 One academic coach stated he/she has worked 20% - 25% of the time he/she has been a coach on unallowable activities to include the following: a. Cover classes for teachers (1/2 days) b. Creating schedules/calendars c. Field day/field trip - According to the position matrix, "Chaperone instructional fieldtrips" is an unallowable activity. d. Helped administrator with logistics (i.e. who's testing who) e. Accompany the principal to the store to purchase food for school events during the school day (three or four occasions during school years 2012-2013 and 2013-2014)

	5. An LPAC clerk stated he/she performed unallowable activities such as answer the phone and greet visitors (when he/she is the only person in the office) for about 10% of his/her work time.
	6. The principal denied unallowable activities were performed by the ES employees. The Principal admitted the math coach was asked to cover classes for teachers three times when there were extenuating circumstances. The principal denied employees funded with Title I and/or SCE monies performed the activity "field days/field trips."
	7. While answering questions related to office staff covering classes during PLCs, the Principal admitted the science coach and the literacy coach (whose positions are state/federally funded) would supervise the office staff/paraprofessionals while teachers were in the PLCs. Refer to finding 5, condition 3 for further detail.
	8. During our interviews, there were comments from at least two interviewees regarding how the principal would correlate an unallowable activity to an allowable one (i.e. justify the activity). For example, an interviewee mentioned: "even with the wrapping, it appeared that it was something else."
Criteria	 The Code of Ethics and Standard Practices for Texas Educators states: "Standard 1.6. The educator shall not falsify records, or direct or coerce others to do so." "Standard 1.7. The educator shall comply with state regulations, written local school board policies, and other state and federal laws."
	2. According to the Supplement, Not Supplant Handbook (A Guide for Grants Administered by the Texas Education Agency), "The purpose of a supplement, not supplant provision is to help ensure that federal grant funds are expended to benefit the intended population defined in the authorizing statute, rather than being diverted to cover expenses that the LEA would have paid out of other funds in the event the federal funds were not available."
	3. According to the Guidance for the Implementation of Title I, Part A Improving Basic Programs Operated by Local Education Agencies issued by the Texas Education Agency, ""Paraprofessionals who provide instructional support," includes those who (1) provide one-on-one tutoring if such tutoring is scheduled at a time when a student would not otherwise receive instruction from a teacher, (2) assist with classroom management, such as by organizing instructional materials, (3) provide instructional assistance in a computer laboratory, (4) conduct parental involvement activities, (5) provide instructional support in a library or media center, (6) act as a translator, or (7) provide instructional support services under the direct supervision of a highly qualified teacher. [Title I, Section 1119(g)(2)] Individuals who work in food services, cafeteria or playground supervision, personal care services, noninstructional computer assistance, and similar positions are not considered paraprofessionals under Title I, Part A."
	4. The Financial Services Department distributes District Matrices (reviewed by the External Funding Department) at the beginning of the school year with examples of allowable/unallowable activities for the positions funded with Title I or SCE monies. These matrices are signed by both the employee and the principal to certify they have reviewed the activities listed in the matrix and that they are aware of the allowable activities for the supplemental position.

Effect and Risks According to the Supplement, Not Supplant Handbook (A Guide for Grants Administer by the Texas Education Agency), "Penalties for supplanting are often severe. All fed funds involved in a supplant are normally required to be returned to the fed government."
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Allegation	"The principal allowed an employee to enroll his/her (sic) child in all day pre-school even though that isn't allowed." Furthermore, "the principal made other employees sign a statement saying this wasn't true. The employees felt like if they didn't sign, they would lose their jobs."
Condition	A student was enrolled in the a.m. Pre-K session at the ES; however, the student attended both a.m. and p.m. Pre-K sessions (which is not allowed by the District) and the principal was aware of the situation. The principal was asked to provide a response to the Area 1 Superintendent, who in turn submitted the principal's response to Internal Audit, as part of a hotline report related to the aforementioned issue. The principal's response omitted information (i.e. the student was attending both sessions). Furthermore, the principal directed employees to submit statements that omitted information as well.
	 We interviewed six employees (aside from the principal) including the student's mother (a District employee) and the student's teacher of record. 1. Four out of the six employees, including the student's mother and the student's teacher of record, confirmed the student attended both sessions throughout the school year and stated that the principal was aware. Three employees stated the principal asked them to write statements about the aforementioned situation. The principal sent an email to two of the employees and followed up with a phone call. The employees stated the principal told them what to write. One of the employees indicated the principal told him/her to say that the student in question "was only attending the session in the morning." The employees replied to the emails after they talked to the principal.
	The three employees stated that when the principal asked them to write a statement, he/she made intimidating comments. One employee stated the principal said, " really like you and I don't want you to lose your job." A second employee stated, "He/she (the principal) (sic) said that we were in trouble and that I could even lose my job." The third employee stated, "he/she (the principal) (sic) told me there is an employee here to get me and that they want me out. He/she said we need to get all your ducks in a row." They also stated the principal told them what to write and they omitted information from their statements (i.e. the student was attending both sessions). According to one of the employees, the principal "pretended" he/she did not know about the situation. Another employee stated, "The principal (sic) said, I didn't know anything about this."
	2. One of the employees stated "the majority of the teachers would know" about the situation since "the student would be here (school) during faculty meetings, which are normally after school."
	3. Another employee stated the student would be with his/her mother when he/she was doing his/her planning after school, but that it did not mean the student had been there the whole day.

	 4. We found conflicting information between the response provided to the Area 1 Associate Superintendent and information provided to us by the principal during the interview related to the times (Pre-K sessions) the student was attending school. a. The response to the Area 1 Superintendent shows two emails sent by the principal to employees in which he/she states that it was brought to his/her attention that a student that was in attendance in the a.m. Pre-K session was allowed to remain in the classroom for the p.m. Pre-K session. The replies from the employees state the student was enrolled in the a.m. Pre-K session. b. However, while interviewing the principal, he/she read a text message he/she received on his/her personal cell phone from the ES nurse that said "good evening principal (sic) I need to let you know today at about 3pm, student in question (sic) was at recess and hit his/her (sic) right forehead" Based on this text, it appears the student was at recess in the afternoon, which means the student was attending the p.m. Pre-K session on that day.
	5. According to Walkthrough details (15) documented in Eduphoria, both the principal and the assistant principal performed walkthroughs, in the morning and afternoon, of the Pre-K classes the student in question was attending. Per attendance records in TEAMS, the student was present on 13 of the 15 days a walkthrough was performed.
	6. The principal stated the student did not attend both Pre-K sessions and denied being aware of it. The principal stated he/she did not recall seeing the student during his/her walkthroughs. The principal also stated he/she based the response he/she provided to the Area 1 Associate Superintendent on what the enrollment indicated. The principal said he/she did not know if the student was enrolled in the a.m. or p.m. Pre-K session. The assistant principal stated he/she does not remember seeing the student in the classroom when he/she performed walkthroughs in the afternoon and he/she denied being aware the student was attending the p.m. session.
Criteria	 The Code of Ethics and Standard Practices for Texas Educators state: "Standard 1.1. The educator shall not intentionally, knowingly, or recklessly engage in deceptive practices regarding official policies of the school district" "Standard 1.6. The educator shall not falsify records, or direct or coerce others to do so." "Standard 1.7. The educator shall comply with state regulations, written local school board policies, and other state and federal laws."

Finding (#03)

Finding (#03)	
Allegation	A teacher was pulled from class to create DVDs to sell to students and a substitute was requested to cover the teacher's class.
Condition	Since employees' time during work is considered a District resource, the Principal and employees violated the Texas Constitution Article III, Sec. 52, which prohibits the District to " grant public money or thing of value in aid of, or to any individual, association or corporation" when they conducted PTA-related activities during the work day/instructional day. In addition, Title I Federal monies were used to pay for a substitute to cover a teacher's class while he/she was helping with the PTA-related activity. For the school year 2014-2015: 1. The principal, an office assistant, and a teacher admitted they put together a yearbook
	DVD and that the DVD sales were a PTA activity. a. According to TEAMS, a substitute was paid from Title I Federal funds to cover a

teacher's class on June 1, 2015 and the teacher's "Absence Reason Code" was "Inservice."

- The teacher admitted the substitute covered his/her class for one day (June 1, 2015) while he/she was helping with the DVD development. The teacher also admitted he/she burned DVDs the following day while he/she was in his/her classroom for about five to six hours (i.e. during the morning and afternoon classes, lunch, and prep time).
- An office assistant admitted a substitute was requested to cover the teacher's class while the teacher was helping with the DVD development on June 1, 2015.
- The principal stated he/she was notified the teacher was cut so a substitute was requested so the teacher could "...get his/her (sic) things together and collect different data for the end of year."
- b. According to the office assistant's time punch records in TEAMS, on June 1, 2015, the office assistant clocked out at 7:33 pm. According to the office assistant, he/she was "gathering" and "putting together" all the pictures during the day (in addition to his/her regular duties) and he/she stayed late to continue "putting together" the pictures. The purpose of the pictures was to create the yearbook DVD and to display the pictures on the school website. An authorization form dated June 1, 2015, to work overtime/flex/comp, and signed by the principal and by the office assistant, shows the reason for request as "assist principal." The office assistant received compensatory time for the additional hours he/she worked on that day.

For the 2013-2014 school year:

- 2. Another employee (aside from the ones mentioned above) admitted he/she created a yearbook DVD and that the principal had told the PTA members to sell the DVDs as a PTA fundraiser.
 - a. According to the employee:
 - The PTA members were not available to sell the DVDs and the principal directed him/her to sell them at the awards assembly. The principal denied employees were involved in selling the DVDs.
 - Two other employees helped sell the DVDs and he/she counted the collections, which totaled \$340, with another employee.
 - He/she asked the principal if he/she could give the money to the PTA and the principal said "... don't give it to them because they owe me."
 - He/she stored the money in a file cabinet, which did not lock, inside his/her classroom and the principal was aware.
 - Close to the last day of school, he/she asked the principal what he/she should do with the money and the principal said he/she was going to put it in his/her office (the principal's office) closet for the summer and he/she would "deal with it the next school year with the next PTA."
 - When the 2014-2015 school year started (early September) the principal told the employee he/she had come back from a district PTA meeting. The principal brought up the DVD money again and said, "were are going to get fired, you're going to get fired because of the money."
 - The principal asked the employee to go to his/her office and asked the employee to "make up some lie to give the money... to the PTA because he/she (sic) would not do it." The employee told the principal, "I don't feel comfortable doing this;" he/she felt the principal was trying to set him/her up for something the principal should have handled. The principal gave the employee the money and told him/her "just tell him/her (sic) to deposit the

	money" (PTA member/parent). A day or days later, the principal asked the employee to follow-up with the PTA to see if they had deposited the money.
	 b. According to the principal: Around June 2014, the employee told the principal the money had showed up in the employee's office and the employee did not know how. The employee told the principal the PTA might have placed the money there (employee's office). The employee mentioned the money was for the DVDs and the employee did not know if the PTA wanted to "wash their hands."
	3. The principal stated that there is no information on money coming in or going out in the PTA books for school years 2012-2013 and 2013-2014 and an ES employee ran the PTA.
	4. The principal stated the PTA was having dances and selling goodies, but there was no reconciliation and the checkbook was missing. The principal stated the former District PTA president was trying to help him/her out with the reconciliation including a \$300 or \$400 deposit the principal assumed was related to the DVD sales.
Criteria	 The Texas Constitution Article III, Sec. 52, as stated in the Condition. According to the Campus Accounting Manual Section 13 Fund Raising Activities, "District employees are not authorized to involve themselves and the District in PTA or Booster problems. PTA problems (missing money, vendor, etc.) must be addressed by the respective PTA Board and/or the City PTA Council."

Finding (#04)

Finding (#04)	
Allegation	The principal "pays for tutoring without the tutoring ever occurring."
Condition	 An employee stated that on one occasion, five or six years ago, he/she was compensated for tutoring without performing the tutoring services. 1. According to the employee, the principal told him/her to submit a time card to receive compensation for tutoring; however, he/she had not tutored and the principal was aware of this. The employee stated the principal told him/her that there was extra money in the account and the principal said, "if you don't spend the money, you have to send it back." 2. The principal denied asking an employee to sign a time card to get compensated for tutoring knowing the employee had not provided tutoring services. The principal also denied ever making a comment as the one mentioned above.
	3. Three other interviewees stated they were not aware of employees being compensated for tutoring services they did not provide. Two of them recall hearing the principal make a comment about extra money in the tutoring account that needed to be spent. However, they stated, the principal "wanted to use the funds, for their intended purpose" and "wanted us to finish the money. I doubt that it was for people that did not do it. I would imagine that it would be to get more kids to tutor them."
Criteria	Board Policy CAA (Local) states: 1. "Fraud and financial impropriety shall include but not be limited to

Misappropriation of funds, securities, supplies, or other District assets, incluent employee time."	uding
 "If an investigation substantiates a report of fraud or financial impropriety. Superintendent or designee shall promptly inform the Board of the report investigation, and any responsive action taken or recommended by administration. If an employee is found to have committed fraud or fination impropriety, the Superintendent or designee shall take or recommend appropriate disciplinary action, which may include termination of employment." 	t, the the ancial

Finding (#05)

Allegation	Office staff cover classes for teachers during the PLCs.
Condition	 The principal admitted employees (office assistant, paraprofessionals, and playground monitor), who are neither substitutes nor certified teachers, were taking care of the students while the teachers were attending PLCs. We obtained a copy of the PLC Staff Development Schedule for 2014-2015 that shows students were in different stations/rotations during the PLCs.
	Station (15 minutes each) Employee Assigned to Station
	Computer Lab Two Paraprofessionals
	Arts and Crafts Office Assistant and Playground Monitor
	Guidance Lessons Counselor
	activities a teacher's class, as such the office staff and/or academic coaches were not covering classes.3. One of the office staff participating in the stations admitted they were not supervised when they were taking care of the students.
Criteria	According to the Title I Paraprofessionals Non-Regulatory Guidance issued by the Department of Education, "Paraprofessionals who provide instructional support must work under the direct supervision of a highly qualified teacherAs a result, a program staffed entirely by paraprofessionals is not permittedor a program where a paraprofessional works with a group of students in another location while the teacher provides instruction to the rest of the class would also be inconsistent with the requirement that paraprofessionals work in close and frequent proximity to a teacher."
	"The next option is to utilize administrative or other professional staff, counselors, at-risk coordinators, student activities managers, etc. Paraprofessionals are not to be used to cover classes. Only in an extreme emergency and when no teachers or other professionals are available, should a paraprofessional be called on to cover a class. They should be relieved of this duty as soon as possible. All other options must be utilized before paraprofessionals are called to cover classes."

Finding (#06)		
Allegation	The principal and the assistant principal at the ES harassed/retaliated against employees.	
Condition	Seven employees stated the principal would harass/retaliate against employees. Two employees stated the assistant principal would harass/retaliate against employees; a third employee stated the assistant principal might be fearful of the principal.	
	Some of the statements the employees shared with us about the principal included: o Being afraid of him/her,	
	 He/she bullies and intimidates employees, 	
	 He/she tells them they might lose their jobs, There were repercussions if an employee did not agree with the principal, 	
	 There were repercussions if an employee did not agree with the principal, He/she creates a hostile work environment, 	
	• He/she performs many walkthroughs/observations, etc.	
	According to one employee, the principal approached him/her before Internal Audit interviewed him/her and said "if this is about the Pre-k student, remember, you emailed him/her (sic), he/she (sic) said no (the student cannot be here all day) and don't worry." According to the employee, the principal was implying they were on the same page or that the employee's story and the principal's would be the same. According to the employee, the principal be out of a job."	
Criteria	The Code of Ethics and Standard Practices for Texas Educators states, "Standard 2.6. The educator shall not use coercive means or promise of special treatment in order to influence professional decisions or colleagues."	
	 Board Policy DIA(Local) states the following: 1. "Examples of retaliation may include termination, refusal to hire, demotion, and denial of promotion. Retaliation may also include threats, unjustified negative evaluations, unjustified negative references, or increased surveillance." 	
	2. "The District considers workplace bullying to be unacceptable and shall not tolerate it under any circumstances. Workplace bullying shall be defined as engaging in written or verbal expression, expression through electronic means, or physical conduct that occurs in the workplace that: Has the effect or will have the effect of physically harming another employee, damaging the employee's property, or placing the employee in reasonable fear of harm to the employee's person or of damage to the employee's property; Is sufficiently severe, persistent, and pervasive that the action or threat creates an intimidating, threatening, or abusive work environment for the employee; Exploits an imbalance of power between the employee perpetrator and the employee victim through written or verbal expression or physical conduct; and Interferes with the victim's employment or substantially disrupts the operation of the work location. Workplace bullying shall not include the legitimate exercise of employee management, including task assignment, employee coaching, and work-related employee discipline." 	

Finding (#07)	
Allegation	A teacher was required by the principal to pay for lost textbooks.
Condition	According to entries in the Transaction Ledger Detail in AS400, there were two collections from teachers (payments) for lost textbooks (6/10/2013 - \$76.98 and 6/11/2014 - \$13.00).

	1. According to statements provided by the El Paso Federation of Teachers and Support Personnel President for two of the ES teachers, they were required to pay for lost books. Internal Audit confirmed the information with the two teachers. One of them stated the assistant principal told him/her that he/she was financially liable for lost books. The other teacher stated he/she was told they had to either find the books or pay for them.
	2. The principal stated the assistant principal is in charge of textbooks. The principal indicated they (principal and assistant principal) make teachers responsible for their books, but "as far as forcing them to pay books, you can't do that." The principal also stated a teacher lost a book they were going to use in a book study and the teacher had bought the book that was lost on his/her own.
	3. According to the assistant principal, employees were not required to pay for lost textbooks. The assistant principal stated that during the school year 2012-2013 or 2013-2014, a teacher lost a book (a teacher's edition reading book) and said "just tell me how much it cost because I lost it", "I take full responsibility." The assistant principal stated the teacher paid for the book; however, the teacher was not required to pay for it.
Criteria	TEC 31.104 Distribution and Handling (e) states "The board of trustees of a school district may not require an employee of the district who acts in good faith to pay for instructional materials or technological equipment that is damaged, stolen, misplaced, or not returned. A school district employee may not waive this provision by contract or any other means, except that a district may enter into a written agreement with a school employee whereby the employee assumes financial responsibility for electronic instructional material or technological equipment usage off school property or outside of a school-sponsored event in consideration for the ability of the school employee to use the electronic instructional material or technological equipment for personal business. Such a written agreement shall be separate from the employee's contract of employment, if applicable, and shall clearly inform the employee of the amount of the financial responsibility and advise the employee to such an agreement as a condition of employment."

Finding (#08)	
Allegation	A teacher "witnessed the principal telling a teacher to change the ratings of students on English assessments (sic)."
Condition	Two interviewees stated they witnessed the principal telling teachers to change ratings. One of the teachers named by the interviewees (sub-item 1) denied being told or encouraged to change the ratings. However, the other teacher named by the interviewees and a third teacher stated they "felt" they had to change the ratings based on discussions they had with the assistant principal (sub-items 2 and 3).
	1. One teacher denied being encouraged to change ratings.
	 According to a second teacher: For three years, the assistant principal has suggested to look at the Proficiency Level Descriptors again to see if the teacher wanted to make any changes to ratings, but if the teacher did not want to make changes, he/she could submit the ratings as they were. The teacher also stated the assistant principal would

	emphasize that every student should show a one year's growth from the rating from the prior year.
	b. According to the teacher, he/she revised the ratings and made changes to the students he/she considered made the one year's growth. The teacher mentioned he/she "felt" intimidated because the assistant principal wanted him/her to revise the ratings and made the teacher doubt if he/she was doing his/her job well and/or if the teacher knew how to rate the students.
3.	According to a third teacher (witness testimony received by Employee Relations staff after the draft report was distributed):
	a. Every year at TELPAS either the principal or the assistant principal would ask him/her to revisit the ratings he/she had given to students. The assistant principal did not tell him/her to change the ratings, but the teacher "felt" that by returning the rating sheets to him/her, the assistant principal wanted the teacher to change the ratings.
	b. During the teacher's first and second year at the ES, the principal, the assistant principal, and the teacher had "accountable talks" after the teacher had submitted his/her rating sheet. During the "accountable talks," they would see if every student met the targeted growth from the previous year to the current. Last year, after the "accountable talk," the assistant principal told the teacher that if the Texas Education Agency (TEA) would see the ratings the teacher had given to the students, TEA could come and audit and the teacher would have to explain what he/she and the students were doing. The teacher was scared and "felt" he/she was in trouble because the assistant principal mentioned the TEA. The teacher changed the students' ratings even though he/she knew the students were not advanced.
	c. Every bilingual teacher change ratings to avoid the "accountable talks" with administration.