

Corrective Action Plan Follow-up Review: Prekindergarten Class Size Concerns at Elementary School Investigation

Audit Plan Code: 23.00-01.F



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Final Follow-up Report
March 27, 2024

Management implemented a corrective action plan (CAP) with five (5) activities to address the findings and recommendations in the original investigation report. As such, this report represents the close-out of this CAP.



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Abbreviations

APM	Attendance Procedures Manual
ARG	Administrative Reference Guide
CAP	Corrective Action Plan
DAF	Daily Attendance Folder
EPISD	El Paso Independent School District
HR	Human Resources
IIA	Institute of Internal Auditors
Para	Paraprofessional
PCN	Position Control Number
PK	Prekindergarten
SAAH	Student Attendance Accounting Handbook
SPS	Student and Parent Services
TEA	Texas Education Agency
TEC	Texas Education Code



CAP Follow-up Report

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Background

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." Internal Audit has established the Corrective Action Plan (CAP) process to meet this requirement. The process includes monitoring and reporting whether management has implemented corrective actions to address findings, observations, and recommendations.

Internal Audit issued the Prekindergarten Class Size Concerns at Elementary School Investigation Report to District management and administration on August 16, 2023. The [original investigation report](#) is posted on the EPISD's website. The investigation was approved by the Board of Trustees as part of the 2022-2023 Audit Plan under the Contingency and Consulting Hours category. The objective of the investigation was to determine the validity of the concerns that the principal of an elementary school:

1. Assigned Teacher A two prekindergarten (PK) sections with 29 to 32 students and no paraprofessional to assist.
2. Assigned Teacher B to the second PK section (PK-B) "who was not present at the school and never stepped into or taught any PreK class."
3. Assigned teacher A "various subs who would be taken to cover other classes," leaving him/her alone with the two sections of PK (PK-A and PK-B).

The scope of this investigation was limited to the staffing, substitutes, and attendance records for the PK sections at the elementary school during the 2021-2022 school year. The original investigation report included two findings and four recommendations. In summary:

1. We substantiated concerns that the principal assigned Teacher A two PK sections for the entire 2021-2022 school year. Based on our sample of 20 instructional days, there were between 27 and 30 PK students in one classroom with Teacher A. According to the evidence obtained, only two adults, Teacher A and a paraprofessional (or substitute working as a paraprofessional), were in the PK classroom consistently. As such, the PK class size in Frontline was misrepresented, a class size waiver was not submitted, and the principal did not comply with (i) Texas Education Code 25.112 Class Size and (ii) the high-quality PK program recommended ration of one teacher or aid for every 11 students.
2. Because the principal did not assign a permanent teacher or substitute to the PK-B section, the attendance posting/taking process was inconsistent and inadequate. Attendance documentation for PK-B was missing or inadequate for 95% of the instructional days tested.

For reference, a summary of the original investigation report findings is provided in **Exhibit A**. District management and administration agreed with our recommendations and developed a corrective action plan (CAP) with five activities.

Objective and Scope

The objective and scope of this follow-up review were to determine whether management implemented the five CAP activities or took other actions to address the two (2) findings, and four (4) recommendations outlined in the Prekindergarten Class Size Concerns at Elementary School Investigation 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.

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.

Summary of Results

CAP Activities	Implemented	Overall CAP Status
5	5	Closed

Management implemented a corrective action plan with five (5) activities to address the two (2) findings, and four (4) recommendations in the original investigation report. This report represents the close-out of the corrective action plan.

CAP Activities and Action Taken

Management and leadership agreed with all four (4) of the recommendations in the original investigation report and incorporated them into five (5) CAP activities. The details of the five (5) CAP activities, the person(s) responsible, and the action taken are outlined below.

Activity 1 Implemented

School Leadership will recommend disciplinary action for the administrator identified as a result of the investigation.

Person(s) Responsible: Chief Schools Officer

Action Taken: The Chief Schools Officer recommended disciplinary action for the administrator identified.

Activity 2 Implemented

School Leadership will develop a process for Executive Principals and Assistant Superintendents to monitor class loads/staffing for red flags. Principal

Supervisors will monitor on a monthly basis. Tableau alerts elementary emergency adds when class load reaches 25 students.

Person(s) Responsible: Chief Academic Officer and Assistant Superintendent, Secondary

Action Taken: School Leadership developed monitoring guidelines for class sizes. A memo from the Chief Schools Officer was sent to School Leadership personnel outlining monitoring and documentation expectations.

Activity 3 Implemented

School Leadership will develop a monitoring system for filling vacancies and confirmation of job titles. Updates and compliance will be recorded every nine weeks.

Person(s) Responsible: Chief Academic Officer and Assistant Superintendent, Secondary

Action Taken: School Leadership developed monitoring guidelines for teacher vacancies. A memo from the Chief Schools Officer was sent to School Leadership personnel outlining monitoring and documentation expectations.

Activity 4 Implemented

School Leadership direct staff at the campus in question to develop an internal campus process to ensure all substitutes assignments are entered accurately in Frontline system. Confirmation will be done weekly prior to approval of payroll.

Person(s) Responsible: Chief Academic Officer and Executive Principal

Action Taken: The new school principal implemented and is requiring the use of substitute sign in sheets. The new principal and secretary ensure that information in Frontline matches the substitute sign-in sheets, during the payroll verification process. The new principal and secretary sign the substitute sign-in sheet to document the verification and accuracy.

Activity 5 Implemented

School Leadership require that all Principals and Assistant Principals participate in a mandatory yearly attendance training with focus on processes and responsibilities. Training will be held at the beginning of each school year with make-up sessions scheduled during the fall semester.

Person(s) Responsible: Chief Academic Officer and Assistant Superintendent, Secondary

Action Taken: Mandatory training was provided to campus administrators. School Leadership provided the agenda, sign-in sheets, and presentation. The requirement

Exhibit A: Summary of Original Investigation Results

Finding	Summary Finding
1	<p>The PK Class Size Exceeded the Limit Set Forth in the Texas Education Code; A Waiver Was Not Submitted. The principal did not follow management's directive to divide the PK students into two classes, consequently misrepresenting the PK class size in Frontline (See section 2. Leveling Decisions and Actions Taken). Based on our sample of 20 instructional days, there were between 27 and 30 PK students in one classroom with Teacher A.</p> <p>As such, the principal did not comply with the class size limit set forth in Board Policy and the TEC for PK. Since the class size was misrepresented in Frontline, management did not know there was a need to submit a class size waiver to the Texas Education Agency (TEA) for the PK class (See section 1. Class Size Monitoring and Responsibilities).</p> <p>Also, the principal did not adhere to the Educators' Code of Ethics Standard 1.7. which states, "The educator shall comply with state regulations, written local school board policies, and other state and federal laws."</p> <p>Evidence gathered shows:</p> <ul style="list-style-type: none"> The principal directed the PEIMS clerk to assign a teacher position (provided during leveling) in <u>Frontline</u> to the PK-B section with students. However, the principal decided to keep all PK students in Teacher A's classroom for the entire 2021-2022 school year (See section 3. Principal's Explanations). <p>Based on the statements from the principal's supervisor and parent complaints reviewed, there is a risk the principal's decision to not divide the PK students may have impacted the quality of the PK program at the elementary school during the 2021-2022 school year (See section 4. Quality of PK Program).</p>
2	<p>Attendance Documentation For PK-B Was Missing or Inadequate for 95% of the Days Tested. Because the principal did not assign a permanent teacher or substitute to the PK-B section, the attendance posting/taking process was inconsistent and inadequate during the 2021-2022 school year. For example, attendance for PK-B was not posted by the classroom teacher/substitute in Frontline for 147 instructional days. Also, documentation to support that the classroom teacher took manual attendance was either missing or inadequate for 19 of the 20 (95%) instructional days tested. We also found evidence that,</p> <ul style="list-style-type: none"> A substitute "posted" attendance for the PK-B section when s/he was not in the classroom with the students (see Note 3 under Table 1 for additional information). Teacher A, who was in the classroom with PK-B students, reported that a student was absent; however, an absence was not recorded for the student on said date (see Note 1 under Table 1 for additional information). <p>The EPISD Attendance Procedures Manual (APM) states, "It is extremely important that attendance is taken as accurately as possible...Failure to take attendance correctly causes the District to lose funding and subjects the District to both internal and external audits."</p>

The complete [original investigation report](#) is available on the EPISD website.



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