



# **Corrective Action Plan Follow-up Review: Career and Technical Education Audit**

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## **Final Follow-up Report**

**Audit Plan Code: 21-02**

Management implemented four corrective action plan (CAP) activities to address the finding, observation, and recommendations in the original report. As such, this report represents the close-out of the CAP.



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## Abbreviations and Definitions

CAP	Corrective Action Plan
CTE	Career and Technical Education
EPISD	El Paso Independent School District
Frontline	School management system utilized by the District.
IA	Internal Audit
IIA	Institute of Internal Auditors
PEIMS	Public Education Information Management System



# Follow-up Review

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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 audit findings, observations, and recommendations.

Internal Audit issued the Career and Technical Education Audit Report to District management and administration on July 14, 2020. We performed the audit as part of the Board approved 2019-2020 Internal Audit Plan. The objective of the audit was to determine the accuracy of course coding and contact hours (seat time) for Career and Technical Education (CTE) funding eligibility. The scope of the audit was the 2018-2019 school year.

The original audit report included one finding, one observation and two recommendations. In summary, our audit found that 99.9% of the 2018-2019 CTE sections tested were accurately coded. For reference, a summary of the original audit report findings is provided on **Exhibit A**. District management and administration agreed with our recommendations and developed a corrective action plan (CAP) with four activities.

## Objective and Scope

The objective and scope of this follow-up review were to determine whether management implemented the four (4) CAP activities or took other actions to address the one (1) finding and two (2) recommendations outlined in the original Career and Technical Education 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.

## 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
4	4	Closed

Our follow-up review found that management implemented all of the corrective action plan activities to address the one (1) finding, one (1) observation, and two (2) recommendations in the original audit report.

## Original Recommendations and Status of CAP Activities

The original recommendations, the person(s) responsible, and the status of the CAP activities are outlined below:

- Original Recommendation:** We recommend Delta incorporate transition time in the campus bell schedule for CTE courses to ensure these meet the required contact hours (seat time).

**Management and Leadership Response:** Agreed with our recommendation and incorporated into the CAP as activity one as follows:

**Activity 1:** "Delta bell schedule verification that transition times are incorporated into campus bell schedule and meet 45 minutes contact hours for CTE courses for the 2020-2021 school year."

**Person(s) Responsible:** Fred Rojas, Principal

**Status:** Implemented

- Original Recommendation:** We recommend Academics and School Leadership staff develop a process to ensure the actual campus bell schedules agree to those in Frontline. The process should include requiring principals to review the bell schedules in Frontline to confirm or update these at least annually.

**Management and Leadership Response:** Agreed with our recommendation and incorporated into the CAP as activities two, three, and four.

**Activity 2:** "Verify all High School Bell Schedules using Frontline report for at least 45 minute average contact time over a 2-week cycle. (minimum 450 minutes in a 10-day period) Reference: 2019-2020 Student Attendance Accounting Handbook, Section 5 CTE <https://tea.texas.gov/finance-and-grants/financial-compliance/student-attendance-accounting-handbook>"

**Person(s) Responsible:** Eric Winkelman, CTE Director

**Implementation Date:** Implemented

**Activity 3:** "Develop campus timelines and procedures for building campus schedules, submission timelines and verification processes."



# Follow-up Review

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**Person(s) Responsible:** Dr. Carla Gonzales, Associate Superintendent, Academics and School Leadership, Cheryl Felder, Executive Director for Student & Parent Services, Bruce Fineron, Student Systems Manager, Technology

**Implementation Date:** Implemented

**Activity 4:** "Develop staff development for campus administrators on scheduling to include campus timelines and reviewing schedules in the Student Information System (SIS)."

**Person(s) Responsible:** Dr. Carla Gonzales, Associate Superintendent, Academics and School Leadership, Cheryl Felder, Executive Director for Student & Parent Services, Bruce Fineron, Student Systems Manager, Technology

**Status:** Implemented



## Exhibit A – Summary of Original Audit Results

No	Summary Finding/Observation
<b>Finding 1</b>	<p>We identified three CTE courses with 10 sections at Delta that did not meet the (45) minimum required average minutes per day required for CTE state weighted funding. It appears CTE courses were short between two to four minutes of the required 45 minutes per day. This creates a risk the District may have received inappropriate CTE funding for students enrolled in these 10 sections. The 10 sections only represent 0.1% of the 8,457 CTE sections tested.</p> <p>Students at Delta generally do not transition between classes except for students enrolled in CTE courses. The current campus principal, who started at the campus on August 26, 2019, stated that the previous principal did not incorporate the transition time for the CTE courses. However, the campus bell schedule was not changed, at that time.</p>
<b>Observation 1</b>	<p>High School campus bell schedule times for school year 2018-2019, provided by campus principals, did not match times documented in Frontline. It appears there is not a process in place to ensure campus bell schedules in Frontline and the actual campus bell schedule match. Principals currently do not have the access to verify these times in Frontline.</p> <p>Based on the campus bell schedules reviewed, the CTE courses <u>met</u> the required contact hours (seat time).</p>



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