

REPORT ON USE OF AUDITS

Goal 5, Objective G - District Accountability System

As of June 30, 2016



TABLE OF CONTENTS

	<u>Page</u>
Introduction	
Summary of Report on Use of Audits	
<u>Report on Use of Audits</u>	<u>Original Issue Date</u>
Annual External Audits	
FY 2008 Management Letter	Dec-08 8
FY 2010 Management Letter	Nov-10 8
Compliance with Student Activity Fund Procedures	Aug-15 8
FY 2015 Single Audit Report	Nov-15 8
FY 2015 Management Letter	Nov-15 8
Other External Reviews	
Career, Technical and Agricultural Education (CTAE)	Oct-09 9
Career, Technical and Agricultural Education (CTAE)	Dec-14 9
Title III Monitoring	May-15 14
School of Liberal Studies at Savannah High (GSAPS)	Nov-15 16
Ga DOE 21st Century Community Learning Centers	Feb-16 19
Career, Technical and Agricultural Education (CTAE)	Mar-16 19
Title II, Part A Monitoring	Apr-16 20
Internal Audits & Reviews	
Audit of Food and Nutrition Department	Aug-11 21
Audit of School Guidance and Counseling Services	Feb-14 21
Audit of Professional Development Opportunities	Aug-14 26
Audit of Campus Police	Apr-15 30
Audit of Fleet Management	May-15 32
Audit of Pizza Invoices	Jun-15 33
Audit of In-School Suspension	Sep-15 35
District-wide Audit of Student Activity Funds	Sep-15 38
Audit of Maintenance Work Order System	Oct-15 40
Audit of Campus Police Employee Records	Mar-16 40
ESPLOST Audit of Hodge Elementary School	Apr-16 41
ESPLOST Audit of Hesse K-8 School	Jun-16 42
Audit of Custodial Services	Jun-16 43
Other Internal Audits	
Continuous Auditing	
Review of Purchasing/Vendor File Maintenance	Feb-11 45
Review of Environmental Testing	Dec-11 45
SY 2015/2016 Business Process Reviews	
Coastal Middle School	Apr-16 45
East Broad Street School	Apr-16 45
Haven Elementary School	Apr-16 46
Hesse K-8 School	Apr-16 46
Mercer Middle School	Apr-16 46
New Hampstead High School	Apr-16 46
Pooler Elementary School	Apr-16 46
Southwest Middle School	Apr-16 47
Spencer Elementary School	Apr-16 47

STEM Academy at Bartlett School	<i>Apr-16</i>	47
West Chatham Middle School	<i>Apr-16</i>	47
Windsor Forest Elementary School	<i>Apr-16</i>	48
Windsor Forest High School	<i>Apr-16</i>	48
Woodville Tompkins Technical & Career High School	<i>Apr-16</i>	48

INTRODUCTION TO THE REPORT ON USE OF AUDITS

The District Accountability System provides the framework for the school system's strategic planning process. It incorporates the Mission and Vision Statements, Guiding Principles, and Strategic Goals as approved by the Board of Education for the City of Savannah and the County of Chatham.

Supporting each of the Board's Strategic Goals are one or more objectives with specific measures and performance targets. These objectives specify what the Superintendent and District staff will be doing to accomplish each of the Board's Strategic Goals. Specific Board actions to support each of the Strategic Goals are also detailed.

As part of Strategic Goal 5, Objective G, the Board requested a summary report of the various internal and external audits and program reviews used by the District as tools for continuous improvement. The following report includes a brief summary of the conditions, recommendations and management action plans from each audit or review. In some cases, the original report may have been paraphrased for brevity. Please refer to the original report and management action plan for additional information.

The Summary Report on Use of Audits (pages 3-6) lists each external and internal audit, along with the current status of each comment or recommendation (completed, in progress, not started or no recommendations). This is an "executive summary" of the Report on Use of Audits, which follows on pages 8-48.

The Report on Use of Audits lists each audit, a summary of the condition(s), recommendation(s), responsible area(s), action(s) to be taken, current status (as of June 30, 2016) and estimated completion date (if not completed). **The current status is based on discussions with management; these discussions did not entail any additional audit testing.**

This report includes audits and reviews performed and/or received by the District over the past year. Each audit and/or review will remain in the report until all recommendations or corrective actions are completed. This report will be considered in the annual risk analysis used to develop the Internal Audit plan for the upcoming year.

Acronym	Description	Acronym	Description
A/P	Accounts Payable	FN/FND	Food and Nutrition Department
ADA	Average Daily Attendance	FTE	Full time equivalent
AHRS	The District's HR/Payroll System	FY	Fiscal Year
ACORN	A Collectin of Resource Networks	GACE	Georgia Assessments for Certification of Educators
AMAO	Annual Measureable Achievement Objectives	GaDOE	Georgia Department of Education
ASCA	American School Counselor Association	GaPSC	Georgia Professional Standards Commission
BIS	Business Information Services	GSCA	Georgia School Counselor Association
BOE	Board of Education	HACCP	Hazard Analysis & Critical Control Points
BPR	Business Process Reviews	HHB	Hospital / Homebound
BRIDGE	Building Resourceful Individuals to Develop Georgia's Economy	HiQ	Highly Qualified
C&I	Curriculum and Instruction	HR	Human Resources
CAO	Chief Academic Officer	HOSA	Health Occupation Students of America
CCAIE	Coordinated Career Academic Education	HSTE	Healthcare Science Technology Education
CCRPI	College & Career Readiness Performance Index	IA	Internal Affairs
CDIO	Chief Data & Information Officer; also known as Chief Data & Accountability Officer	IEP	Individual Education Plan
CDL	Commercial Driver's License	Info. Spec.	Information Specialist
CFO	Chief Financial Officer	LAC	Language Assessment Conference
CKES	Counselors Keys Effectiveness System	LEA	Local Education Agency
CMR	Construction Manager at Risk	LEP	Limited English Proficiency
COO	Chief Operations Officer	MDA	Management Data System
CRE	Career Related Education	Mgr.	Manager
CREQ	Construction Related Equipment Grant	MIT	Management Information Technology
CSIP	Comprehensive School Improvement Plan	OCCR	Office of College and Career Readiness
CT	Career Technical	PBIS	Positive Behavioral Intervention Strategies
CTAE	Career, Technical, Agricultural Education	POS	Point of Sale
CTAERN	Career, Technical, Agricultural Education Resource Network	PSC	Professional Standards Commission
CTI	Career & Technical Instruction	Rtl	Response to Intervention
CTSO	Career & Technical Student Organizations	SAF	Student Activity Funds
CY	Calendar Year	SAO	State Accountability Office
DARs	Daily Activity Report	SCCPSS	Savannah-Chatham County Public School System
Dir.	Director	SFA	School Food Authority
DMV	Department of Motor Vehicle	SIS	Student Information System
DOE	Department of Education	SLO	Student Learning Objective
ED / Exec. Dir.	Executive Director	SNP	School Nutrition Program
EHCY	Education for Homeless Children and Youth	SOP	Standard Operating Procedures
ELL	English Language Learners	Sr. Dir.	Senior Director
EOPA	End of Pathway Assessment	SRO	School Resource Officer
EPA	Environmental Protection Agency	STEM	Science, Technology, Engineering & Math
ESEA	Elementary Secondary Education Act	SY	School Year
ESL	English as a Second Language	TAA	Teachers as Advisors
ESOL	English to Speakers of Other Languages	THRIVE	New Teacher Induction Program
ESPLOST	Education Special Purpose Local Option Sales Tax	USDA	U.S. Department of Agriculture
FACS	Family and Consumer Sciences	W-APT	WIDA-ACCESS Placement Test
FBLA	Future Business Leaders of America	WBL	Work-Based Learning
FIFO	First-In First-Out (Inventory)	YAP	Youth Apprenticeship Program

SUMMARY REPORT ON USE OF AUDITS

As of June 30, 2016



Summary of Report on Use of Audits
 Goal 5, Objective G - District Accountability System
 As of June 30, 2016

Key:

	No comments or recommendations
	Completed in a prior year
	Completed
	In progress
	Not started/ Not reported/Not adopted

Page #	Audit/Review Name Issue/Received Date	Comment #1	Comment #2	Comment #3	Comment #4	Comment #5	Comment #6	Comment #7	Comment #8	Comment #9	Comment #10	Comment #11
Annual External Audits												
8	FY 2008 Management Letter Dec. 2008											
8	FY 2010 Management Letter Nov. 2010											
8	Compliance with Student Activity Fund Procedures Aug. 2015											
8	FY 2015 Single Audit Report Nov. 2015											
8	FY 2015 Management Letter Nov. 2015											
Other External Audits and Reviews												
9	Career, Technical and Agricultural Education (CTAE) Oct. 2009	District	Beach	Groves	Jenkins	Johnson	L&CJ	LS	WFHS	WTTCI	CMS	
9	Career, Technical and Agricultural Education (CTAE) Dec. 2014	Beach	Johnson	Jenkins	Woodvill	STEM						
14	Title III Monitoring May 2015											
16	School of Liberal Studies at Savannah High School (GSAPS) Nov. 2015											11-15
19	Ga DOE 21st Century Community Learning Centers May 2015											
19	Career, Technical and Agricultural Education (CTAE) Mar. 2016											
20	Title II, Part A Monitoring April 2016											

Page #	Audit/Review Name	Issue/Received Date	Comment #1	Comment #2	Comment #3	Comment #4	Comment #5	Comment #6	Comment #7	Comment #8	Comment #9	Comment #10	Comment #11
Internal Audits and Reviews													
21	Audit of Food and Nutrition Department	Aug. 2011											
	Condition B												
21	Audit of School Guidance and Counseling Services	Feb. 2014											
	Condition A												
	Condition B												
	Condition C												
	Condition D												
	Other Matters												
26	Audit of Professional Development Opportunities	August 2104											
	Condition A												
	Condition B												
	Condition C												
	Other Matters												
30	Audit of Campus Police	April 2015											
	Condition A												
	Condition B												
	Condition C												
	Condition D												
	Condition E												
	Condition F												
32	Audit of Fleet Management	May 2015											
	Condition A												
	Condition B												
	Other Matters												
33	Audit of Pizza Invoices	June 2015											
	Condition A												
	Condition B												
	Condition C												
	Other Matters												
35	Audit of In-School Suspension	September 2015											
	Condition A												
	Condition B												
	Condition C												

Page #	Audit/Review Name	Issue/Received Date	Comment #1	Comment #2	Comment #3	Comment #4	Comment #5	Comment #6	Comment #7	Comment #8	Comment #9	Comment #10	Comment #11
38	District-wide Audit of Student Activity Funds	September 2015											
	Condition A		Yellow	Yellow	Yellow	Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Condition B		Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Condition C		Green	Green	Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
40	Audit of Maintenance Work Order System	October 2015											
	Condition A		Green	Yellow	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
40	Audit of Campus Police Employee Records	March 2016											
	Condition A		Yellow	Green	Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
41	ESPLOST Audit of Hodge Elementary School	April 2016											
	Condition A		Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Condition B		Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Condition C		Green	Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Other Matters		Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
42	ESPLOST Audit of Hesse K-8 School	June 2016											
	Condition A		Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Condition B		Yellow	Yellow	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Condition C		Yellow	Yellow	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Condition D		Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Condition E		Green	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Other Matters		Yellow	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
43	Audit of Custodial Services	June 2016											
	Condition A		Yellow	Yellow	Yellow	Yellow	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Condition B		Yellow	Yellow	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
Other Internal Audits													
45	Continuous Auditing Tests / Risk Reviews												
	Review of Purchasing/Vendor File Maintenance	Feb. 2011	Blue	Yellow	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey
	Review of Environmental Testing	Dec. 2011	Yellow	Blue	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey	Grey

Summary of Report on Use of Audits

Goal 5, Objective G - District Accountability System

As of June 30, 2016

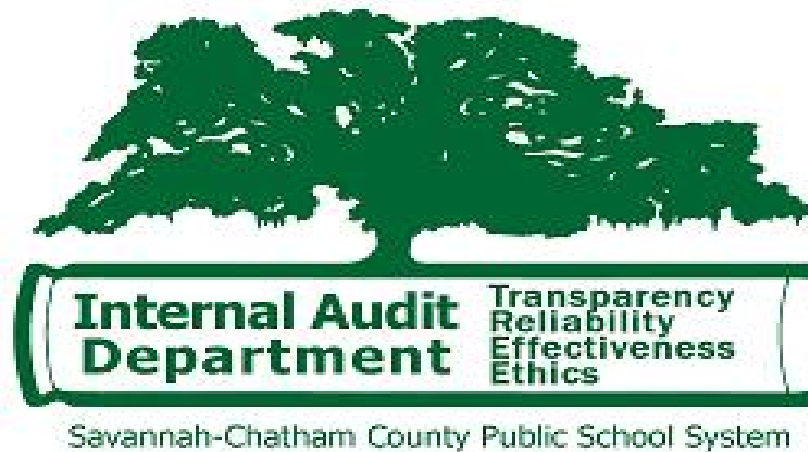
Key:

	Not tested
	Proficiency/Exemplary improvements
	Emerging improvements (needs improvement for first time review)
	No change/new concerns noted

Page #	SY 2015/2016 Business Process Reviews	Purchasing & Accts Payable	Student Activity Funds	Student Data	Purchase Cards
45	Coastal Middle School				
45	East Broad Street School				
46	Haven Elementary School				
46	Hesse K-8 School				
46	Mercer Middle School				
46	New Hampstead High School				
46	Pooler Elementary School				
47	Southwest Middle School				
47	Spencer Elementary School				
47	STEM Academy at Bartlett				
47	West Chatham Middle School				
48	Windsor Forest Elementary School				
48	Windsor Forest High School				
48	Woodville Tompkins Technical & Career High School				

REPORT ON USE OF AUDITS

As of June 30, 2016



Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
ANNUAL EXTERNAL AUDITS					
EXTERNAL AUDIT - FY 2008 Management Letter (ML-08) Issued December 2008					
ML-08-3.	Complete documentation of internal control components.	The District complete the internal control guide.	Superintendent.	Management will continue the process of documenting the District's internal control system.	Partially completed. Finance, Data & Information, Academic Affairs, School Safety and Human Resources Divisions completed. Operations and Support Services not complete. The December completion will include an update of all Divisions.
EXTERNAL AUDIT - FY 2010 Management Letter (ML-09) Issued November 2010					
ML-09-3.	Receipt of goods documentation.	Evaluate the risks in not documenting the receipt of goods for School Food Service purchases.	Superintendent; CFO.	Management will review the current process for documenting receipt of goods for School Food Service purchases.	Completed and ongoing.
EXTERNAL - COMPLIANCE WITH STUDENT ACTIVITY FUND PROCEDURES (SAF-15) Issued August 2015					
SAF-15.1.	Cash receipts not deposited timely / Money not turned in daily.	Recommend sponsors remit cash to the bookkeepers daily and bookkeepers deposit the funds daily in accordance with Student Activity Funds procedures.	Chief Financial Officer.	Money from supervisor will be submitted daily to the SAF bookkeeper and deposited daily. The Division of Finance will continue to have mandatory bookkeeper training to address the auditors' recommendation.	Completed and ongoing.
SAF-15.2.	All gifts of \$1000 or more and all grants, regardless of amount must be recorded in the District's financial accounting system.	Further training on the policies and procedures contained in the District's Student Activity Funds Handbook.	Chief Financial Officer.	Mandatory bookkeeping training will be continued. All gifts of \$1,000 or more and grants will be sent to the Division of Finance to be a part of the school's budget line.	Completed and ongoing.
SAF-15.3.	Obligations in excess of fund balance.	Funds should only be obligated when available in accordance with Student Activity Fund procedures.	Chief Financial Officer.	Mandatory bookkeeping training will be continued.	Completed and ongoing.
SAF-15.4.	District purchasing procedures not followed.	Further training should be provided in the area of purchasing procedures.	Chief Financial Officer.	Purchasing policies will be reinforced and further training will be implemented to address this issue.	Completed and ongoing.
EXTERNAL AUDIT - FY 2015 Single Audit Report Year Ended June 30, 2015 Issued November 2015					
SCCPSS complied, in all material respects, with the requirements for year ended June 30, 2015.					
EXTERNAL AUDIT - FY 2015 Management Letter Issued November 2015					
	No weaknesses identified.	No recommendations by external auditors.			

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
OTHER EXTERNAL REVIEWS						
EXTERNAL AUDIT - Program Review Improvement Plan - Career, Technical, and Agricultural Education (CTAE-09) Program Issued October 2009						
Note: This is a five-year Program Review Improvement Plan that is broken down into two levels: District and school site findings.						
CTAE-Beach-2.	Beach - To authenticate each pathway's outcomes by aligning to its specific industry.	All program areas should pursue industry certification.	CTAE Director.	The Business and Marketing programs will pursue Industry Certification during the 2011-2012 school year and will use 2010-2011 as a preparation year. The Healthcare Science program is currently certified and will work to maintain industry standards.	Healthcare Science Certificate completed. Business and Marketing program certification in progress.	June 2021.
CTAE-WdvITom-5.	WTTCI - In order to create a smooth transition into the world of work, students should be trained on the most current equipment available.	Update equipment in the Automotive and Collision labs.	CTAE Director; Superintendent.	The District has a five year plan to build new labs for the automotive and collision programs on the main campus; new equipment will come with the new building.	In progress.	June 2017.
EXTERNAL AUDIT - CAREER, TECHNICAL AND AGRICULTURAL EDUCATION PROGRAMS (CTAE-14) Issued December 2014						
CTAE-14 Beach 3.	School Improvement Plan - Improvement plan addresses deficiencies in meeting Perkins IV Core Indicators.	Whereas most instructors were aware of the strategies referenced in the School Improvement Plan, the team recommends including the Perkins Core Indicators into the overall improvement plan.	CTAE Director.	Perkins Core Indicators will be included in the overall improvement plan.	Completed.	
CTAE-14 Beach 5.	Industry Certification - Beach has no industry certified program.	System administrators should work collaboratively with program area instructors to establish a timeline to certify all other program areas for which an industry certification process has been identified.	CTAE Director.	Health Care/Science/Business timelines will be established.	In progress.	June 2020.
CTAE-14 Beach 8.	Student Organizations - Active enrollment is low in the FBLA and HOSA chapters.	Where active enrollment is low in established chapters, instructors should work to encourage greater student participation.	CTAE Director.	On-going active enrollment is encouraged by instructors.	Completed and ongoing.	
CTAE-14 Beach 9.	Safety Considerations in Classroom/Lab (work environment).	The evacuation plan should be posted in the Marketing lab area and all cords should be secured to avoid a tripping hazard. An eye wash station should be added in the Health Science lab.	CTAE Director.	Evacuation plan will be posted; all cords will be secure; eyewash station will be added in the Health Science lab.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CTAE-14 Beach 10.	Equipment and Supplies.	The "stand up scale" should be replaced in the Health Science Lab. As funding permits, perhaps an oxygen tank module could be provided to the Health Science program.	CTAE Director.	Stand-up scale was replaced in May 2015. Oxygen tank module will be provided to the Health Science program.	Completed.	
CTAE-14 Beach 13.	Advisory Committees, Industry Collaboration.	Programs seeking industry certification will need to establish individual advisory councils.	CTAE Director.	Advisory committees have been established and are active; will continue monitoring.	Completed and Ongoing.	
CTAE-14 Johnson -3.	School Improvement Plan - Improvement plan addresses deficiencies in meeting Perkins IV Core Indicators.	The CTAE administration and staff should continue to be actively involved in the development and implementation of the System Improvement Plan in order to reflect how CTAE program can greatly enhance student performance in all areas of academics through integration and applications within the CTAE classrooms and labs.	CTAE Director.	Professional development provided and will be revisited and monitored.	Completed and Ongoing.	
CTAE-14 Johnson -4.	Pathway Completion.	Ensure students are enrolled in sequential courses and that all students are assessed when appropriate. Continue to work on plans to improve the number of pathway completers for each pathway offered.	CTAE Director.	Numbers are up and will be monitored.	Completed and Ongoing.	
CTAE-14 Johnson -5.	Industry Certification - Program has received industry certification.	The team recommends that the system implement an action plan to have all programs industry certified where industry certification is provided.	CTAE Director.	Teacher is too new to secure industry certification; will be revisited.	Completed.	
CTAE-14 Johnson -9.	Safety Considerations in Classroom/Lab (work environment).	Continue to upgrade the high school labs and replace old, unused equipment and software with new equipment and software that incorporate proper safety features and business and industry standards.	CTAE Director.	Computers were upgraded in 2014. Complete rotation in 5 years.	In progress.	June 2019.
CTAE-14 Johnson -11.	Reinforcement/Integration of Academics.	Continue to strengthen and build collaboration with a more formalized discussion among departments. Use internal professional learning opportunities to assist in meeting this goal. Teachers need to work with academic teachers and vice versa to integrate appropriate activities for greater understanding of academic and CTAE standards.	CTAE Director.	Teacher collaboration and professional learning opportunities have been implemented; on-going monitoring will occur.	Completed and Ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CTAE-14 Johnson - 12.	Service to Special Population Students (CCAE, CTI, LEP, Project Success, etc.).	Special needs are addressed by adhering to all stipulations in IEPs, 504 plans, ESL education plans, etc. All teachers are invited to participate and give feedback on the development of IEPs, and teachers participate if time permits. There is no CTI program established at the high school.	CTAE Director.	CTAE teachers are encouraged to participate in the IEP development process; will continue monitoring.	Completed and Ongoing.	
CTAE-14 Johnson -13.	Advisory Committees, Industry Collaboration.	Advisory committees for each area should be established and be active at the local high school. The team recommends that the school continue to strengthen the program specific advisory committees through annual planning, providing members with agendas, recording member attendance, and keeping meeting minutes on file for a minimum of two years.	CTAE Director.	Advisory committees have been established and are active; will continue monitoring.	Completed and Ongoing.	
CTAE-14 Johnson -14.	Non-traditional Enrollment.	Implement more strategies to create more gender diversity and address core indicators relating to non-traditional recruitment/completion. Expand the current use of guest speakers, specifically in nontraditional careers, and utilize resources offered on the GADOE website.	CTAE Director.	Strategies to increase gender diversity and non-traditional recruitment/completion have been established; will continue monitoring.	Completed and Ongoing.	
CTAE-14 Johnson -15.	Work-Based Learning (WBL) and Youth Apprenticeship Program (YAP).	The committee recommends that the school continue a WBL model to cover all CTAE programs.	CTAE Director.	WBL continues at school to cover all CTAE programs; will continue monitoring.	Completed and Ongoing.	
CTAE - 14 Jenkins - 4.	Pathway Completion.	Focus on scheduling students based on their pathway choice and ensure the courses are taken in sequence. Examine scheduling in the school and design ways to track pathway completers and design a method of maximizing pathway completers and increasing the percentage passing the EOPA.	CTAE Director.	Start in Fall 2015 and continue monitoring.	Completed and Ongoing.	
CTAE - 14 Jenkins - 6.	Career Related Education (CRE) Documentation.	Recommend the system revisit the budgeting of the FACS program to better support class projects.	CTAE Director.	Budgeting of FACS program was revisited and monitoring will continue.	Completed and Ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CTAE - 14 Jenkins - 8.	Student Organizations.	Explore ways to promote growth in CTSOs and to incorporate activities in a more co-curricular way.	CTAE Director.	Strategies to promote growth are being explored and monitoring will continue.	Completed and Ongoing.	
CTAE - 14 Jenkins - 12.	Service to Special Population Students (CCAIE, CTI, LEP, Project Success, etc.).	Conduct local staff development to insure all teachers are aware of special education criteria and their role in the IEP process.	CTAE Director.	Recommendation has been provided to principal to ensure implementation.	Completed.	
CTAE - 14 Jenkins - 13.	Advisory Committees, Industry Collaboration.	Assist the FACS teacher in establishing an effective advisory committee and how to conduct meetings.	CTAE Director.	Professional development will be provided to ensure implementation.	Completed.	
CTAE - 14 Jenkins - 15.	Work-Based Learning (WBL) and Youth Apprenticeship Program (YAP).	Establish an understanding that WBL is available to the entire school population, develop a student application and selection process, and disseminate promotional materials. Conduct local staff development on recruiting strategies and how to involve the entire faculty in locating and creating placements based on student advisement. The WBL coordinator's schedule should allow adequate periods for supervision of the students enrolled. An emphasis should be placed on YAP placements especially related to STEM.	CTAE Director.	Recommendation is in progress to ensure work will provide the WBL opportunities.	In progress.	June 2017.
CTAE-14 Woodville 1.	Daily Schedule.	Recommends that Woodville Tompkins examine the possibility of coordinating the time schedules from the various feeder high schools and Woodville Tompkins to more effectively meet the needs of instructional time for students.	CTAE Director.	This is being looked into and monitored.	Completed.	
CTAE-14 Woodville 3.	School Improvement Plan.	The CTAE Director needs to include the Perkins IV Core Indicators and the EOPAs in the school improvement plan. Professional development should be provided to the staff on goals and expectations of the plan.	CTAE Director.	This is the principal's decision; CTAE Director is having discussions with the principal and monitoring the situation.	Completed.	
CTAE-14 Woodville 4.	Pathway Completion.	The team recommends Woodville Tompkins continue to promote pathway completion and student success on the EOPA assessments.	CTAE Director.	This is being implemented and monitoring will continue.	Completed and Ongoing.	
CTAE-14 Woodville 12.	Service to Special Populations Students (CCAIE, CTI, LEP, Project Success, etc.).	The team recommends that CTAE teachers be included in the IEP process and meetings to ensure appropriate placement of students.	CTAE Director.	This recommendation has been made to the principal, and monitoring will continue.	Completed and Ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CTAE-14 Woodville 14.	Non-traditional Enrollment.	The team recommends the automotive program implement strategies to recruit and retain female students.	CTAE Director.	Strategies continue to be implemented to recruit and retain female students; monitoring will continue.	Completed and Ongoing.	
CTAE-14 STEM 1.	Daily Schedule.	Continue with the current schedule and student options.	CTAE Director.	Will continue with current schedule and student options; monitoring will continue.	Completed.	
CTAE - 14 STEM 2.	Assistance from Department of Education, State Program Specialist, and District and School level.	Continue to support this program.	CTAE Director.	Support will continue, along with monitoring.	Completed and Ongoing.	
CTAE - 14 STEM 3.	School Improvement Planning.	Make sure all CTAE staff know they have a representative on the leadership team.	CTAE Director.	All CTAE staff know they have a representative on the leadership team; monitoring will continue.	Completed.	
CTAE - 14 STEM 4.	Career Related Education Including Procedures and Documentation.	Continue to expand career exposure opportunities for students.	CTAE Director.	Strategies will be implemented to continue to expand career exposure opportunities for students.	Completed.	
CTAE - 14 STEM 5.	Professional Association and Professional Development.	Encourage all CTAE teachers to become involved in their professional associations.	CTAE Director.	CTAE teachers are encouraged to be involved in their professional associations; will monitor.	Completed and Ongoing.	
CTAE - 14 STEM 6.	Student Organizations.	CTSOs should be offered to all students in the school, and an active recruitment plan should be developed. A mechanism for local financial support should be put in place to ensure competitive events are available to all students.	CTAE Director.	CTSOs are offered to all students in the school with an active recruitment plan developed. Financial support is available for all students to participate in competitive events; will continue on-going monitoring.	Completed and Ongoing.	
CTAE - 14 STEM 8.	Equipment and Supplies.	Provide an adequate budget to support the replenishment of expendable materials and possibly to support CTSO competitions.	CTAE Director.	Funds generated by FTE are used for high school programs; CTAE supports the middle school programs.	Completed.	
CTAE - 14 STEM 9.	Reinforcement/Integration of Academics.	All CTAE and all academic teachers should develop intentional integration on a regular basis.	CTAE Director.	All CTAE and all academic teachers are encouraged to intentionally integrate on a regular basis; monitoring will continue.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
EXTERNAL AUDIT - Title III Monitoring Report (TIII-15) Issued May 2015						
TIII-15-1.	ELEMENT 2. The LEA maintains all required enrollment, academic and assessment documentation for all ESOL-eligible students, monitored ESOL students and immigrant children and youth. A sound supplemental language program will include the maintenance of reasonably accurate and complete data regarding its implementation and the progress of students who move through it.	The District must modify the guidance in accordance with criteria set forth by Georgia Department of Education.	ESOL Coordinator.	Update the ESOL manual to include accurate exiting ESOL requirements, the process of using the LAC and use of W-APT scores. Training conducted by ESOL Coordinator to ensure ESOL students are being exited accurately.	Completed.	
TIII-15-2.	ELEMENT 4.2. The LEA holds schools accountable for increases in English proficiency and core academic content knowledge of limited English proficient children by requiring demonstrated annual increases in the percentage of children (a) making progress in learning English, (b) attaining English proficiency by the end of each school year, as determined by a valid and reliable assessment of English proficiency, and (c) making progress toward meeting academy reading and math goals for the English Learner subgroup.	Develop a written improvement plan for its EL children to meet AMAO goals and the requirements of ESEA, Sec. 111(b)(2)(B) and Sec. 3116(b)(3). Include a detailed description of measures/practices to increase the EL performance on content area assessments such that performance is greater than or equal to the annual performance target.	ESOL Coordinator.	Elementary and Middle school math teachers will participate in training that includes ESOL strategies for teaching math. Teachers who teach ELs and ESOL teachers will participate in ongoing Professional Learning Communities that include ESOL strategies for teaching math. ESOL teachers will monitor ESOL student's math progress. ESOL teachers will serve as resources for Elementary and Middle school math teachers in order to better differentiate instruction. ESOL teachers will coordinate with counselors and administrators to assist with scheduling math classes for ESOL students.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
TIII-15-3.	ELEMENT 6.2 The LEA provides timely and required parental notifications concerning a student's placement in a supplemental language program, a student's annual language proficiency assessment results and, if applicable, notification of the system's failure to meet Title III AMAOs. Such notifications shall be provided, to the extent practicable, in a language that the parent can understand.	Develop a written improvement plan that includes revised EL parent notification letters to comply with requirements of ESEA, Sec. 3302(a)(3).	ESOL Coordinator.	Revise the Parent Notification of Student Eligibility for Language Support Services to comply with Title III requirements. Specifically, the methods of instruction will be individually detailed to inform parents of ESOL program services available for their children.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
EXTERNAL AUDIT -School of Liberal Studies at Savannah High School (GSAPS -15) Issued November 2015						
GSAP-15.1.	A collaborative process is used occasionally for curriculum planning. The principal and other school leaders occasionally use systems to ensure effective implementation of curriculum, assessment, instruction, and professional learning practices.	Develop a curriculum planning process to ensure that teachers consistently use scheduled collaborative planning time to deepen their knowledge, acquire skills, and refine practice in order to gain a shared, common understanding of expectation for standards, curriculum, assessment, and instruction. Use collected data to determine if curriculum implementation and revisions are showing positive results.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.2.	Some assessments are aligned with curriculum standards; A system of assessments is used sporadically to monitor learning and to inform instruction; Teachers occasionally use a collaborative process to analyze assessment results.	Develop and implement a more comprehensive school-wide balanced system for assessing student progress in order to ensure assessments are consistently aligned with required standards, explain the use of formative assessment as a routine classroom practice to provide feedback to students and to monitor students. Increase the uses of common assessments in all courses that are taught by multiple teachers. Provide teachers a regular opportunity to collaboratively analyze assessment results in order to adjust classroom instruction.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.3.	Administrators regular build and sustain relationships to foster the success of students and staff.	Provide a supportive and well-managed environment conducive to learning in all classrooms.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.4.	Some teachers create an academically challenging learning environment; Some teachers establish and communicate clear learning targets and success criteria aligned to the required curriculum standards; Few students use tools to actively monitor their own progress.	Ensure that all students increase their learning and achieve proficiency on standards by creating academically challenging environments, establishing and communicating clear learning targets, using teacher and learning strategies to actively engage all students at the level of rigor intended for the standard, use the language of the standards to provide students with feedback of their performance, and empowering students to actively monitor their own progress using tools.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
GSAP-15.5.	Professional Learning needs are identified using limited sources of data.	Align professional learning with needs identified through an analysis of variety of data sources, including perception data from teachers and staff.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.6.	Monitoring and evaluating the impact of professional learning on staff practices occurs sporadically.	Monitor professional learning closely and consistently to measure its impact on staff practice and student learning.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.7.	Few, if any, teachers differentiate instruction to meet the specific learning needs of students.	Ensure that teachers differentiate instruction based on data to meet the specific learning needs of all students. Use the principals of Learning (UDL) as a means of increasing differentiation of instruction at the classroom level.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.8.	Some students are provided extra assistance or needed support in a timely manner.	Ensure that all interventions to support student learning needs are timely, systematic, and data-driven. In particular, review the purpose, content, and structure of Instructional Focus to ensure that the expectations and preparation necessary for this intervention are commonly understood by teachers and clearly communicated to students, and that the activities are targeted to the individual student, lessons are actively engage students and teachers and enhance learning; and sessions are monitored frequently for quality of implementation.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
GSAP-15.9.	Some processes are in place occasionally to analyze data to improve student achievement.	Refine and expand data analysis process to ensure that multiple courses of data are consistently and carefully reviewed by school leaders and leadership team.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.10.	Some structures exist for staff to engage in shared decision-making, problem solving, or both.	Develop additional structures for teachers and staff to engage in shared decision-making and problem solving. Provide regular opportunities for administrators to collaborate with staff members to gather input.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.11.	The school leadership team is established and has some stakeholder representation but is focused chiefly on school operations rather than student learning.	Ensure that the school leadership team transitions its focus from school operations to student learning.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.12.	The goals and strategies of the school improvement plan are occasionally monitored by administrators.	Ensure that the school leadership team actively monitors the implementation of the school improvement plan and makes adjustments as needed based on data analysis.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.13.	Rules, policies, schedules, and procedures are developed but are not effectively communicated or are implemented consistently across the school.	Ensure that rules, policies, and procedures are implemented pervasively and consistently throughout the school to maximize student learning and to maintain a safe and orderly learning environment.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
GSAP-15.14.	The school occasionally develops the capacity of families to use support strategies at home that will enhance academic achievement.	Develop the capacity of families to use support strategies at home to enhance student achievement.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
GSAP-15.15.	Some evidence exists that a culture of trust and respect has been established. A limited commitment to promoting positive interactions and a sense of community is evident.	Continue efforts to establish culture of trust and respect and a sense of community among staff and students.	Academic Affairs.	The leadership team reviewed feedback from the Fall 2015 GSAPS conducted by the Georgia Department of Education to ensure the areas of growth are specifically addressed.	Ongoing.	
EXTERNAL AUDIT - Ga. DOE 21st Century Community Learning Centers (21st-16) Issued February 2016						
The Ga. DOE reviewed 21st Century Community Learning Centers for FY 16. The formal monitoring process is complete with all areas being in compliance for the following schools: Brock Elementary, Butler Elementary, DeRenne Middle, East Broad K-8, Gadsden Elementary, Godley Station K-8, Gould Elementary, Groves High, Haven Elementary, Hodge Elementary, Hubert Middle, Jenkins High, Low Elementary, Pooler Elementary, Rice Creek School, Shuman Elementary, Thunderbolt Elementary, and White Bluff Elementary.						
External Audit - CTAE Program (CTAE-16) Issued March 2016						
	2014-2015 Findings					
CTAE-16.1.	There were five expenditures totaling \$2,494.25 that did not meet the requirements in the district's purchasing policies. The amount was funded with federal grant revenue.	The district is required to follow the State Accounting Office policy on employee group meals.	CTAE Director.	The Interim CFO met with the Interim CTAE Director and support staff on July 1, 2016 to review the SAO policy. All future meals will follow the SAO Policy and SCCPSS Policies.	Completed.	
CTAE-16.2.	There were five expenditures totaling \$3,499.62 that were funded with CTAE federal grant revenue and appear to be for personal use.	Consumable supplies to be made into products to be sold or to be used personally by students, teachers, or other persons is a non-allowable use of CTAE grant funds.	CTAE Director.	The Interim CFO met with the Interim CTAE Director and support staff on July 1, 2016. CTAE staff state that all funds used to purchase shirts were private donations by business partners.	Completed.	
CTAE-16.3.	There was one expenditure of \$993.50 funded with CTAE grant funds and appears to be a promotional expense.	Promotional materials are not an allowable use of CTAE grant funds.	CTAE Director.	All purchase requests are pre-approved at the state level prior to completing the purchase.	Completed.	
CTAE-16.4.	An item costing \$12,746.65 was purchased as an expense of school year 2013-2014; however, the payment of the expense occurred in school year 2014-2015.	Grant funds should be used for goods and services approved and authorized in the grant's consolidated application.	CTAE Director.	CTAE funds will only be used for purchases authorized in the CTAE grant program.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
2015-2016 Findings						
CTAE-16.5.	There were 14 expenditures totaling \$11,330.48 that appear to be for group meals and do not meet the requirements in the district's purchasing policies. In addition, a purchasing card was used for a purchase of \$188.22.	The district is required to follow the State Accounting Office policy on employee group meals.	CTAE Director.	The Interim CFO met with the Interim CTAE Director and support staff on July 1, 2016 to review the SAO policy. All future meals will follow the SAO Policy and SCCPSS Policies.	Completed.	
CTAE-16.6.	There was one expenditure of \$762.76 funded with CTAE grant funds and appears to be a promotional expense.	Promotional materials are not an allowable use of CTAE grant funds.	CTAE Director.	All purchase requests are pre-approved at the state level prior to completing the purchase.	Completed.	
CTAE-16.7.	A purchase was made on a credit account for \$3,532.32.	Sites/departments are not authorized to apply for or use credit, credit cards, or debit cards in the name of the district and/or the school.	CTAE Director.	The CTAE Director states she did not sign a credit application.	Completed.	
CTAE-16.8.	There were five items purchased with personal credit cards totaling \$1,238.63 and appear to be home decoration items.	Board Policy DJ, Expenditure of Funds states that School District funds shall be expended only for the support and maintenance of public schools, public education, and activities necessary or incident thereto, in compliance with applicable laws and statutes and the policies of the State Board of Education.	CTAE Director.	CTAE funds will only be used for purchases authorized in the CTAE grant program.	Completed.	
EXTERNAL AUDIT -Title II, Part A Monitoring Report (TII-16) Issued April 2016						
TII-16.1.	The District did not provide evidence that 100% of its core academic teachers and paraprofessional are highly qualified.	The District must submit to the GaDOE revised written procedures to ensure that all teachers and paraprofessionals will meet applicable state certification and licensure requirements in accordance with criteria set forth by GaDOE.	Director of Professional Learning.	Update written procedures for highly qualified teachers and paraprofessionals.	Completed.	
TII-16.2.	The District did not provide evidence that Title II, Part A expenditures amounting to \$1,475 are necessary, reasonable, and allowable under applicable laws and regulations.	The District must submit to the GaDOE revised internal control procedures to ensure expenditures are necessary, reasonable, and allowable in accordance with criteria set forth by the GaDOE.	Director of Professional Learning, Chief of Human Resources.	Update/Revise internal control procedures to ensure expenditures are necessary, reasonable, allowable, and conform to all applicable laws, regulations, and guidance.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
		The District must provide to the GaDOE evidence of the reclassification of the expenditures amounting to \$1,475 to another funding source.	Director of Professional Learning, Chief of Human Resources.	The District will provide evidence of the reclassification of the expenditures amounting to \$1,475 to the GaDOE.	Completed.	
Internal Audits/Reviews						
INTERNAL AUDIT - Audit of Food and Nutrition Department (FND) Issued August 2011						
FND-B.3.	The FND should review the current ordering and inventory processes for non-fixed assets to determine if the current process is the most time efficient and cost effective.	The FND should review the current ordering and inventory processes for non-fixed assets to determine if the current process is the most time efficient and cost effective.	SNP Director; SNP Coordinators; Accountant; SNP Managers.	The SNP will update the current computer software program using the bid system to improve accountability for the front and back of the house to improve the program's bottom line.	Completed.	
INTERNAL AUDIT - Audit of School Guidance and Counseling Services (SC) Issued February 2014						
Condition A.	SCCPSS lacks a District comprehensive and developmental curriculum for school guidance and counseling.					
To Academic Affairs:						
SC-A 1-b.		Develop a District school guidance and counseling comprehensive and developmental curriculum, with a plan of action to meet the District's goals and objectives for school counseling services.	CTAE Director; Program Manager.	Create an advisory committee comprised of appropriate stakeholders, independent consultant, program manager, CTAE Director, professional learning staff with school counselors to solicit suggestions and input into the development of ASCA aligned/SCCPSS school counseling curriculum.	In progress. Advisory Committee created February 2014. Ongoing development through SY 16/17.	June 2017.
SC-A 1-c.		Evaluate the allocation of school counselors and counselor clerks to ensure that District resources are best used to meet the needs of the students.	CAO; Executive Director; Human Resources; CTAE Director.	In consultation with Human Resources and Budgeting, review current allocations and recommend adjustments according to FTE and District resources.	In progress. Allocations were adjusted for SY 14/15 and completed by June 2014. This is year one of a 2-year rollout. Second-year rollout did not occur as planned. New Program Manager will review and address.	June 2017.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SC-A 1-d.		Evaluate school counselors' workday calendars, to ensure they are available during necessary peak times in school sites.	CAO; Executive Director, Human Resources.	Academic Affairs, CTAE and Human Resources will work collaboratively to address work agreements/calendars/schedules.	Completed and ongoing.	
SC-A 1-e.		Reassess the distribution and the needs of elementary vs. K-8 school counseling positions.	CAO; Executive Director, Human Resources; CTAE Director.	In consultation with Human Resources and Budgeting, review current allocations and recommend adjustments according to FTE and District resources.	In progress. Program manager will work with Human Resources and Budgeting during SY 16/17 to review current allocations and if there need to be modifications.	June 2017.
SC-A 1-f.		Evaluate the use and allocation of the counselor clerk position to consider full-time counselor clerk positions at all K-8, middle and elementary schools. Review and revise the counselor clerk job description to ensure that it accurately matches the appropriate duties and responsibilities needed for the job.	CTAE Director; Program Manager; CAO.	Program Manager and CTAE Director will review current counselor clerk job descriptions and revise as needed.	In progress. Program manager will review during SY 16/17 to assess distribution of clerks and if adjustments need to be made.	June 2017.
Condition B. Improvement is needed in areas of student data accuracy and reliability to ensure students' progression to graduation.						
To Academic Affairs:						
SC-B-1.		Ensure that all K-8 and Middle Schools principals, World Language teachers, school counselors, counselor clerks and information specialists are made aware of the District's guidance, procedures, and requirements ensuring that all credit and course code issues are resolved before an 8th grader's records are rolled over to the high school.	CTAE Director; CAO; Director, Student Information Systems (SIS).	Ensure that all middle school counselors & administrators develop a time line with proposed activities and strategies to review 8th grade transcripts with high school credit prior to the rollover to the next school.	In progress. Program manager is working with Records Management to devise methods for improved transcript accuracy.	June 2017.
SC-B-3.		Require all transcripts for all students to be reviewed for accuracy at the end of each school year, so students can be placed in correct courses for the next school year.	CTAE Director; Program Manager.	Ensure that middle and high school counselors will implement transcript review process each year, with program manager & CTAE director monitoring data for accuracy.	In progress. Model in place in high schools, but not yet in middle schools.	June 2017.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
Data and Accountability						
SC-B-4.		Develop internal controls to prevent the rollover of any 8 th grade record to the high school until school administrators verify that all student data is accurate. Internal controls should be put in place throughout the entire year, especially at the closing of each semester, to ensure the accuracy and reliability of these students' transcripts.	Director, SIS; Program Manager.	Using Report Writer in PowerSchool, a custom report listing 8th grade students with high school credit courses will be created for review at the end of Semester 1 and Semester 2. This report will be available to school level personnel to print for verification of valid course number, course name, credit assigned for all high school credit course work. A yearly schedule will be created to remind Middle and K-8 schools on the importance of reviewing this information. Principals will sign-off on the reports at the end of semester 1 and 2 and retain it for documentation and audit review.	In progress	June 2017.
Condition C.	Roles and responsibilities of the school counselor need to be more clearly defined at all school levels.					
To Academic Affairs:						
SC-C-1.		Require the new stable, full-time, dedicated District leadership position for School Guidance and Counseling to develop specific District guidelines based on ASCA standards for the appropriate use of school counselors at each school level (elementary, K-8, middle, and high).	CTAE Director; CAO; Program Manager.	A consultant will work with the Program Manager to provide basic ASCA professional learning on the model to help SCCPSS personnel understand the themes and the concept of data driven college and career counseling.	In progress. A consultant was not hired due to budgetary constraints. There is no current plan to hire consultant in SY 16/17. Program Manager is working with an advisory team to develop guidelines. SY 15/16 was pilot year for counselors reporting data through Google Docs; SY 16/17 data reporting will be required from counselors.	June 2017.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SC-C-2.		Consider not allowing school counselors to be "coordinators" of school initiatives such as RtI, 504, HHB, PBIS, ELL, etc.	CTAE Director; CAO; Program Manager.	Ensure that principals know the concept of non-counseling duties as it applies to legislation and national standards.	In progress. Principals make site based decisions on how to utilize school personnel. However, Program Manager will review data collected by counselors to determine if it supports utilizing counselors differently based on the needs to the school site and the needs of the students.	June 2017.
SC-C-3.		Ensure that school counselors are not used to perform administrative tasks involving the discipline of students.	CTAE Director; CAO; Executive Directors of School Governance; Principals.	Ensure program manager has provided updates and professional learning on ethical and legal requirements for all school counseling staff.	In progress. Program Manager will work with Executive Directors to make sure role of counselor is effectively communicated to principals.	June 2017.
SC-C-4.		Ensure that school guidance and counseling is not scheduled as a daily "special" the way art, music, and physical education are scheduled. School guidance and counseling activities should be scheduled by the school counselor on a rotating schedule to accommodate all schedules, curriculum requirements, and needs of the students.	CTAE Director; CAO; Program Manager; Principals.	Program manager will ensure that all counselors have provided a Professional School Counseling Plan outline to teachers and administration so staff and leadership understand and can collaborate to plan schedules that align and support the Counseling Plan.	In progress. This has not yet been completed, but will be a requirement for SY 16/17.	June 2017.
SC-C-5.		Communicate new guidelines to administrators and school counselors in a joint meeting to ensure that all understand the appropriate roles and responsibilities of the school counselor at each school level.	CTAE Director; Program Manager.	In collaboration with counselors and program manager, the consultant will develop an SCCPSS Effective/Best Practices Handbook that includes appropriate roles and responsibilities.	In progress. A consultant was not hired due to budgetary constraints. There is no current plan to hire consultant in SY 16/17. Handbook is currently in draft form and will be completed by Program Manager.	June 2017.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
Condition D.	Professional learning opportunities for school counselors and school counselor clerks need to be provided by SCCPSS Professional Learning.					
To Academic Affairs - Professional Learning Department						
SC-D 1-a.		Consider aligning professional learning opportunities with the criteria for the Licensed Professional Counselor in Georgia credential, as well as the National Certified School Counselor certification.	PSC; CTAE Director; Program Manager.	This will be a conversation with PSC, GSCA, and Academic Affairs to consider costs and time.	In progress. This has not yet been completed, Program Manager will work on for SY 16/17.	June 2017.
SC-D 1-b.		Develop specifically-designed professional learning opportunities for "new" and/or "new to SCCPSS" school counselors. This may be offered during the New Teacher Orientation week when new educators are involved in THRIVE.	Program Manager.	A new counselor guide will be developed to include FAQ's with input from DOE staff.	Completed and ongoing. While a counselor guide has not yet been completed, Program Manager has worked with Professional Learning and redesigned presentation for new counselors. Additionally, new counselors meet at least four times a year as a group with the Program Manager.	
SC-D-2.		Develop an annual professional learning calendar for all school counselor clerks.	Program Manager.	Explore the feasibility of annual counselor clerk trainings sessions and develop mentoring network for new counselor clerks.	In progress. Program Manager is working with Records Management, Professional Development, and Student Information Systems to develop an annual training plan.	June 2017.
Other Matters - Communication						
To Academic Affairs:						
SC-2.		Need for increased and accurate communication to parents, students and the community stakeholders through the use of the District and schools' websites regarding school guidance and counseling services.	Webmaster; CTAE Director; Program Manager.	Review effectiveness of counseling sections on ACORN and District website, as well as the development of processes to streamline content on school sites like scholarship and community service information. Consider professional learning on counseling and technology, using Pinterest, You Tube, etc. for use in classroom guidance.	In progress. Every high school has its own section on guidance counseling on its school website. A guidance counseling webpage on the District site has not yet been created.	June 2017.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDIT - Audit of Professional Development Opportunities (PDO) Issued August 2014						
Condition A.	Revisions are needed in Board Policy CK and CK-R, Professional Development Opportunities, to reflect the District's plan for providing professional development opportunities for all District employees; to ensure that the policy aligns to State BOE rules and regulations regarding professional learning; and to adhere to Georgia Professional Standards Commission (GaPSC) requirements effective July 1, 2014 for educator certificate renewal.					
To District Management:						
PDO - A - 1.		District management review Board Policy CK and Administrative Regulation CK-R to ensure that criteria are aligned to what is required in State Board Rule 160-3-3-.04, as well as to guide the District in planning and providing professional development opportunities to all staff. In particular, the requirements for a Comprehensive School Improvement Plan (CSIP) and Professional Learning Advisory Committee should be analyzed and the policy changed to mold these requirements into workable, effective tools for the District.	Cabinet/Senior Staff.	Review policy and make recommendations for Board approval.	Completed.	
Condition B.	Gaps exist in professional development opportunities provided to all District employees.					
PDO - B-1.		Develop a District plan for professional development opportunities for all District employees, to include the organizational structure outlining which District department provides professional development opportunities for employees; funding resources available; easily accessible, detailed catalog of all professional development opportunities available for all District employees; clearly defined directions on how to register for a professional development opportunity; and a readily available District calendar for all professional development opportunities provided to all District employees, etc.	Cabinet/Senior Staff/Professional Learning Staff.	Create a new central unit or expand the current department to manage professional development for all employee groups and a District plan for providing professional development. Build upon current structure and District plan.	Funds not provided in FY 16 budget. Will be reviewed for FY17.	December 2016.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
PDO - B-2.		Require all schools, departments and divisions to conduct an annual needs assessment to determine the types of professional development opportunities needed by all employees in the identified entity. The results of the needs assessment should be included in the annual accountability plan for the school, department and division, along with a detailed plan for providing the needed professional development opportunity to meet the needs of the entity's employees.	Senior staff and department heads/Principals.	Ensure that all entities conduct the annual needs assessments and develop a plan for providing professional development.	In progress.	December 2016.
PDO - B-3.		To provide, where feasible, relevant job-embedded professional development opportunities along with a progress monitoring tool to ensure that the professional training is being implemented in the job.	Senior staff and department heads.	Provide staff development as identified. Monitor for application of new skills and competencies to the job area.	Completed.	
PDO - B-4.		To ensure that instructional staff who are in co-teaching situations are provided professional development opportunities simultaneously, so that one of the co-teaching team (paraprofessional, special education teacher, general education teacher) is not expected to be the substitute while the other member is provided the professional development opportunity. (Job-embedded professional development opportunities taken to the site would alleviate this situation.)	Principals, Academic coaches, Instructional leaders.	Provide staff development in effective co-teaching as recommended. Monitor for application of new skills and competencies in co-teaching situations.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Condition C.	Increased communication and collaboration is needed between District Divisions and/or Departments in planning professional development opportunities.				
PDO - C-1.		Develop the District's plan for professional development opportunities for all District employees with a clear vision and stated goals and objectives, including:	Leaders of New/Expanded Professional Learning Unit.	Create new structure or expand the current unit to manage this area; fund it; develop plan for implementation including goals and objectives.	Completed.
PDO - C-1-a.		the organizational structure for providing professional development opportunities;	Leaders of New/Expanded Professional Learning Unit.	Create a new unit or expand current unit for professional learning.	Completed.
PDO - C-1-b.		identifying which District department provides professional development opportunities for identified employees, funding resources;	Leaders of New/Expanded Professional Learning Unit and Senior Staff.	Create a new unit or expand current unit for professional learning and fund it appropriately.	Completed.
PDO - C-1-c.		an easily accessible detailed catalog of all professional development opportunities available for all District employees;	Leaders of New/Expanded Professional Learning Unit.	New or expanded unit will create and maintain an electronic catalog of offerings.	Completed.
PDO - C-1-d.		clearly defined directions on how to register for professional development opportunities;	Leaders of New/Expanded Professional Learning Unit /Technology.	New or expanded unit will assess the current technology and determine if a new platform is needed. Once this is established, leaders will develop and implement an appropriate plan to instruct users on the electronic registration system.	Completed.
PDO - C-1-e.		a readily available District calendar for all professional development opportunities provided to all District employees, etc.;	Leaders of New/Expanded Professional Learning Unit.	New or expanded unit will publicize the schedule of opportunities using several media.	Completed.
PDO - C-1-f.		identifying appropriate personnel who are able to monitor the effective implementation of the professional learning in the job setting.	Leaders of New/Expanded Professional Learning Unit/ Senior Staff.	Responsible personnel will develop a system of monitoring and identify departmental staff who will monitor effectiveness.	Completed.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
PDO - C-2.		Require all schools, departments and divisions to conduct an annual needs assessment to determine the types of professional development opportunities needed by all employees, not just instructional staff. The results of the needs assessment should be included in the annual accountability plan for the school, department and division, along with a detailed plan for providing the needed professional development opportunities to meet the needs of the entity's employees. There should also be clearly defined strategies for providing the needed professional development opportunities, along with the resources needed. The process that schools use to develop the annual plan for professional learning for their school's instructional staff needs to be expanded to include all staff (certified and classified).	Leaders of New/Expanded Professional Learning Unit/Senior Staff/Principals.	Responsible personnel will develop a schedule for conducting needs assessments, developing a plan for staff development, and monitoring results.	Completed.	
PDO - C-a.		The data from each of these assessments should be analyzed to determine if there is any overlap, duplication, similarity, etc. in the types of professional development opportunities needed within the divisions, departments and schools.	Leaders of New/Expanded Professional Learning Unit/Senior Staff.	Responsible staff will analyze data and adjust offerings accordingly.	Completed.	
PDO - C-b.		Identify areas where professional development opportunities may be jointly offered more efficiently to employees by sharing the cost of providing the professional development opportunities, sharing the training, the facility, etc.	Leaders of New/Expanded Professional Learning Unit/Senior Staff.	Responsible staff will analyze data and adjust offerings accordingly.	Completed.	
PDO-C -4.		To develop and provide training for all identified District staff in the District's process for requesting approval and funds to secure professional development opportunities for employees. This training should occur annually during the week of pre-planning.	Director of Professional Learning.	Review process for requesting professional development funds.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
INTERNAL AUDIT - Audit of Campus Police (CP) Issued April 2015					
Condition A.	The process for reporting and expensing overtime is inefficient. The current system prevents Campus Police administrative staff and Division of Finance staff from accurately reporting, approving, and expensing overtime costs.				
CP - A.1.		Determine if it is in the District's best interest to continue to transfer the cost of overtime to non-grant funded departments. If this practice is determined to be desirable, develop an effective and accurate method of requesting, reporting, documenting, and transferring the overtime costs to the appropriate school or department.	Chief of Campus Police; Division of Finance,	Campus Police will make sure schools are paying officers for special events. Workflow system is being developed with technology which should be implemented by next school year.	Completed.
CP - A.2.		Determine a cost-effective, efficient method of accurately reporting overtime for grant-funded activities.	Campus Police, Division of Finance.	Work with Finance Department.	Completed.
CP - A.5.		Review and streamline the paperwork requested from officers related to duty assignments each day and/or pay period.	Campus Police.	The Office Manager and Training & Standards Sergeant are working with our Management Data System (MDS) program to streamline entering Daily Activity Reports.	Completed.
Condition B.	An informal salary survey indicated that SCCPSS School Resource Officers and Communications Officers/Dispatchers may earn less than their counterparts at other local law enforcement agencies.				
CP - B.2.		Consider recalculating the beginning Grade and Step of Resource Officers so they start at Step 0 (avoiding the potential of placing an Officer in the wrong step) and bringing the beginning salary closer to other local law enforcement agencies. This may be best completed in conjunction with other budgetary changes/salary adjustments made at the beginning of the next fiscal year.	Campus Police, Division of Finance/Human Resources.	This recommendation will be determined in FY 2016, pending budget approval.	Completed.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CP - B.3.		If the beginning Grade and Step for Resource Officers is adjusted, make similar adjustments to current employees to keep the pay scale equitable.	Campus Police, Division of Finance/Human Resources.	This recommendation will be determined in FY 2016, pending budget approval.	Completed.	
Condition C.	The current schedules for School Resource Officers and other staff members do not fulfill the scheduling needs of the District. Reconsideration of annual schedules and duty assignments within those schedules may ease the overtime requirements and reduce the scheduling burden of the Department.					
CP - C.4.		Develop a plan that compensates employees for "on-call" time that limits their activities while off duty.	Campus Police, Division of Finance/Human Resources.	HR will develop a procedure related to the organization.	In progress.	December 2016.
Condition E.	Personnel Records maintained in the Campus Police Department may be incomplete or contain information that should be housed in the Human Resources Department files.					
CP - E-1.		Department personnel records should include documentation related to disciplinary actions, both verbal and written, for each employee. This includes "confidential" statements requested from employees. Training for supervisors may be needed to clarify the forms required in the disciplinary process and how those forms are to be maintained.	Campus Police.	Statements are in personnel file and IA folder with the Training & Standards. Sargent is currently implementing new process.	In progress.	August 2016.
CP - E-2.		Department personnel records should be secured at all times to prevent unauthorized access.	Campus Police.	Security measures will be put in place.	Completed.	
CP - E-4.		Polygraph tests should be given to potential new hires prior to their first work day. The results should be reviewed by Human Resources and Campus Police prior to the employee's first work day to ensure that any concerns may be addressed in a timely manner. Documentation of that review should be maintained in the employee's official Personnel File.	Campus Police, Division of Finance/Human Resources.	HR added to all job descriptions and the Executive Dir. Human Resources will review each polygraph. Will include on new-hire checklist. Sgt. Investigator reviews all polygraph tests and reports results to the Chief. A new form will be created for Chief to sign.	Completed.	
Condition F.	The Human Resources Department uses a manual scoring process during interviews. The manual process presents a risk of calculation errors that may incorrectly provide inaccurate ratings of candidates.					

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CP - F.1.		Human Resources should automate the process of calculating interview scores whenever possible. If manual processes are used, Human Resources should review the score sheets to ensure that each interviewer scored each candidate on the same number of questions and that each individual score sheet is mathematically correct before transferring the individual scores to the tally sheet.	Division of Finance/Human Resources.	HR has provided a tabulating Interview Scoring Talley Sheet that has a formula to auto calculate all scores. This is located in ACORN. HR will no longer accept any handwritten Interview Scoring Talley Sheets. Effective July 1, 2015, the form will be modified to include two management level signatures to validate the tabulations.	Completed.	
INTERNAL AUDIT - Audit of Fleet Management (FM) Issued May 2015						
Condition A.	The District does not have a comprehensive guide that provides a uniform method to maintain and monitor white fleet vehicles. Each department is responsible for their own fleet.					
To the Superintendent and Executive Director of Support Services:						
FM - A.1.		Consider designating a staff member to create District-wide procedures to monitor the white fleet, maintenance costs, and fuel costs to ensure accuracy of the financial transactions and to identify any potential cost savings.	Superintendent and Cabinet.	Recommendations will be made for a new position. This individual will working collaboratively with white fleet supervisors to monitor fuel usage and cost.	In progress.	December 2016.
Condition B.	The District does not require documentation of which employees are authorized to drive vehicles and which vehicles are driven by specific drivers. In addition, the District does not conduct annual reviews of the driving record of each employee who drives a District vehicle in the course of their job.					
To the Superintendent and Executive Director of Support Services:						
FM - B. 4.		Develop vehicle assignment procedures that address the following:	Executive Director, Support Services; Executive Director, Facilities Management; Chief Data and Information Officer.	Facilities Management will develop a comprehensive White Fleet Vehicle Manual to include the following: a. method for documenting the driver of each vehicle each day; b. provide guidance in how to handle in emergency situations; c. Incorporate the accident procedure/ consequences.	In progress.	December 2016.
FM-B.4a		Provide a method for documenting the driver of each vehicle each day.				
FM-B.4b		Provide guidance in how to handle a driver transfer in emergency situations.				
FM-B.4c		Incorporate the accident procedures/consequences process along with the description of how the Accident Review Board is created and who is appointed to the Board.				

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Other Matters	The District utilizes multiple gas company credit cards as "Fuel Cards." There are no written procedures on how and when these cards are used, or who is authorized to use them.				
To the Division of Finance:					
FM - O.1.	Reconsider the use of the fuel cards and determine if the current processes for approving, assigning, and monitoring use of the cards are well defined with strong internal controls to deter misuse of the funds.	Chief Financial Officer; Executive Director, Support Services.	The use of fuel cards and other means to pay for fuel for District-owned and rental vehicles for out-of-town trips will be reviewed to determine whether to continue the use of fuel cards. If continuing, current processes will be reviewed and revised as needed, to include documentation to be made available on ACORN.	In progress.	December 2016.
FM - O.2.	Consider assigning a Fuel Card to any school that demonstrates high need. Internal controls can be applied at the school level to monitor the use of the card.	Chief Financial Officer; Executive Director, Support Services.	If the determination is made to continue the use of fuel cards, the assignment of a fuel card to an individual school will be determined on a case-by-case basis based on the usage.	In progress.	December 2016.
FM - O.3.	Transfer the responsibility of "checking-out" process of Fuel Cards from Support Services to the Division of Finance.	Chief Financial Officer; Executive Director, Support Services.	If the determination is made to continue the use of fuel cards, the safekeeping and checking out of cards will transfer to the Division of Finance.	In progress.	December 2016.
INTERNAL AUDIT - Audit of Pizza Invoices (PI) Issued June 2015					
Condition A.	As of February 20, 2015, West Wing Pizzeria, Inc. invoiced the District for 22,444 verbal and add-on pizzas during the term of its contracts. 311 of those pizzas indicated a specific location or reason (website down) for the verbal order. The remaining 22,133 pizza deliveries cannot be confirmed. At \$7.40 per pizza (the contract price), this amounts to billing by West Wing Pizzeria, Inc., and payment by the District, of \$163,784.20 for undocumented pizza deliveries.				
To: Division of Finance:					
PI - A.1.	Internal Audit recommends the Chief Financial Officer obtain repayment of the amount of undocumented pizza deliveries from West Wing Pizzeria, Inc.	Chief Financial Officer.	The CFO will work with the Board attorney to seek restitution from West Wing Pizza for this amount.	In progress.	November 2016.
Condition B.	West Wing Pizza, Inc. invoiced SCCPSS for \$7.95 per pizza during the contract periods through Feb. 20, 2015; the contract price was \$7.40 per pizza, resulting in a payment of \$78,522.95 to West Wing in excess of the contract amount.				
To: Division of Finance:					
PI - B.1.	Internal Audit recommends the Chief Financial Officer obtain repayment of the amount paid in excess of the contract amount from West Wing Pizzeria, Inc.	Chief Financial Officer.	The CFO will work with the Board attorney to seek restitution from West Wing Pizza for this amount.	In progress.	November 2016.
PI - B.2.	Internal Audit recommends that the Chief Financial Officer establish internal controls that require comparison of invoice pricing to contract pricing on a routine basis for SNP invoices. (See Other Matters for additional recommendations.)	Director, Disbursements.	Two new quality control procedures will be implemented within the AP department. One will be a review by the supervisor of payments to vendors over a specified dollar amount. The other will be an unannounced review of recent payments and current work.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Condition C. Multiple invoices for pizza deliveries were paid without sufficient documentation that the goods were received.					
To: Division of Finance and the School Nutrition Program:					
PI - C.1.		Internal Audit recommends that the Division of Finance/Accounts Payable Department work with the School Nutrition Program to develop effective internal controls in the ordering, receiving, and payment processes. This should include additional controls in the Accounts Payable Department. (See Other Matters for additional recommendations.)	Director, Disbursements.	Changes are being made in the data entry process in the Accounts Payable department in order to reduce redundant keying and focus on providing more meaningful information.	Completed.
Other Matters					
To the School Nutrition Program and the Division of Finance:					
PI - O.1.		Internal Audit recommends that SNP work with the Division of Finance to develop and implement internal controls in the data entry process and reconciliation process to prevent and detect inaccurate or inconsistent data.	Director, Disbursements; Director, Nutrition Services.	The Accounting Department and School Nutrition Department will work to develop internal controls that will be monitored and reported by the SNP accountant. This will be done in conjunction with the SNP computer system upgrade and implemented as the system is upgraded.	Completed.
PI - O.2.		Internal Audit recommends that a Procurement Technician be hired to fill the responsibilities outlined in the job description. The job description should be modified to report to someone in the Division of Finance (Assistant CFO or Director of Purchasing). Funding for this position may be split between Finance and the SNP to document the dual reporting structure, if necessary.	Director, Nutrition Services.	The Division of Finance will work with School Nutrition to develop a revised job description for the Procurement Technician.	Completed.
PI - O.3.		Internal Audit recommends that the Division of Finance, the Data & Information Division, and the SNP begin regular and ongoing meetings to open the lines of communication. These meetings should include discussions of upcoming computer software upgrades, budgetary issues, procurement issues, and any other concerns common to all three divisions. The entire multi-divisional team should be included in the training on the new software, currently scheduled for the end of July.	CFO; Director, Nutrition Services; Director, Business Information Services (BIS).	The Division of Finance has provided information on the organization of the interdisciplinary team meetings currently being held by HR/Payroll/Technology/Budget/Accounting in order to serve as a model for the recommended team meeting. The Division of Finance has committed to participate in a similar meeting for School Nutrition issues.	Completed.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
To the Data & Accountability Division:						
PI - O.4.		Internal Audit recommends the Data & Accountability Division provide support to the SNP staff during the implementation of the software upgrade, as well as with any continuing issues. This support should include participation in the meetings recommended above.	Director, SIS; Director, BIS; Project Services Manager; Director, Network & Engineering.	Support to SNP staff will be provided through project management services, data integration services, and network engineering services. Participation in meetings will be based on topic and need.	Completed.	
To the School Nutrition Program:						
PI - O.5.		Internal Audit recommends that SNP provide additional training to all WebSmartt users on the new internal controls, as well as understanding how the data is used by management to control costs.	Director, Nutrition Services.	Once developed, targeted training will occur monthly during managers meetings to reinforce the proper procedures and issues as they arise. Additionally, managers will receive 2 hours in training on production records in August 2015 and 6 hours in training on Financial Management which includes proper receiving methods from the Child Nutrition Institute at University of Mississippi in January 2016.	Completed.	
PI - O.6.		During the upgrade process, SNP management should identify any and all data items that would be useful in the efficient operation of the department. Those data items should be compared to standard reports available in the program. Any missing reports should be purchased as custom reports in the upgrade process.	Director, Nutrition Services.	The Test database is currently being built. The systems functionality will be assessed, and district specific reports will be identified and developed as needed. The current reports in the system have been reviewed by the SNP staff and the program contains a report writer for customization.	Completed.	
INTERNAL AUDIT - Audit of In-School Suspension (ISS) Issued September 2015						
Condition A.	Strategies to serve the instructional needs of students as stated in the current definition of ISS in GA State Board Rule are not used in all ISS programs in District middle and high schools.					
To Academic Affairs:						
ISS - A.1.		The District develop criteria for an ISS program based on the State Board Rule's definition to include guidance for establishing appropriate strategies for providing instructional activities, as well as prosocial development training and opportunities which would help students assigned to ISS develop acceptable behaviors necessary to stay engaged in classroom instructional settings.	Executive Director of Secondary School Governance MS/HS Principals, Assistant Principals and ISS Coordinators.	A comprehensive plan will be developed, based on a review of the research, to effectively utilize In School Suspension (ISS) as an alternative to school exclusion. This plan will focus on the identification of root causes of misbehavior and will include support for meeting students' social, emotional, behavioral, and academic needs in a positive environment.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
ISS - A.2.		The District provide professional learning opportunities specifically designed for the ISS paraprofessionals. These opportunities should be offered during preplanning, staff duty days, and post planning so District ISS paraprofessionals are provided time together to discuss best practices and to develop effective strategies for working with students assigned to ISS.	Executive Director of Secondary School Governance and Professional Learning.	Professional development activities will be provided to ISS personnel to include, but not be limited to, blended learning strategies, family engagement, peer mediation, decision making, character education and classroom management.	Completed.	
ISS - A.3.		The District provide guidance on where middle and high schools should place students who need to be provided with temporary "timeout." If the District determines that these students should also be included in what is now known as the school's ISS setting, then the District needs to define this setting as something different than "in-school suspension."	Executive Director of Secondary School Governance.	Middle and high schools will use the "Time Out" code to ensure that students are coded appropriately and accurately in accordance with Georgia requirements. <i>NOTE: The term "Time Out" will be referred to removal from the regular class setting less than two periods per day.</i>	Completed.	
Condition B.	Discipline data of students assigned to ISS may not be coded accurately by the schools in PowerSchool. The risk exists that the District may report inaccurate data to the State in Student Record as required by GA DOE.					
To Academic Affairs and Data and Accountability:						
ISS - B.1.		The District provide specific guidance for accurately coding students assigned to ISS for half day or more as defined by GA DOE for Student Record.	MS/HS Principals, Assistant Principals and Information Specialists.	Response by Academic Affairs: Written guidance will be provided to principals and assistant principals to ensure compliance with state requirements to ensure accurate data reporting.	Completed.	
			Director of SIS.	Response by Data and Accountability: Students that are coded as 20 (ISS) for less than one day shall have the time duration in the Number of Day field for tracking purposes. For example, for 1/2 day of ISS the school will enter .5.	Completed.	
ISS - B.2.		The District provide training to identified employees who enter discipline data not only in the correct coding procedures but also in the required processes to ensure that supporting data elements are accurate and valid to prevent reporting errors.	Executive Director of Secondary School Governance and MS/HS Principals.	Response by Academic Affairs: Data entry will be monitored quarterly to ensure the correct assignment with state codes.	Completed.	
			Director of SIS.	Response by Data and Accountability: Discipline form and data entry training will be provided to School Administrators and Information Specialist. The sign-in sheets shall be provided to School Governance.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
ISS - B.3.		The District develop accountability measures to ensure that all identified employees responsible for entering student discipline data record this data accurately and review the supporting data elements for accuracy and validity.	Executive Director of Secondary School Governance and MS/HS Principals.	Response by Academic Affairs: Data entry will be monitored quarterly and random referral forms compared to discipline data to ensure the correct assignment and codes are done.	Completed.	
			Director of SIS.	Response by Data and Accountability: Discipline edits report will be created and provided to schools for review and correction of student discipline discrepancies. Sign-off by school administration shall be required quarterly with results sent to School Governance.	Completed.	
ISS - B.4.		The District determine data reporting guidelines for placement of students removed from the classroom or another school setting that do not meet the definition for ISS (less than half day), as well as provide guidance for the actual physical placement of these students within the school.	Executive Director of Secondary School Governance and MS/HS Principals.	Response by Academic Affairs: Middle and high schools will use the "Time Out" code to ensure that students are coded appropriately and accurately in accordance with Georgia requirements. <i>NOTE: The term "Time Out" will be referred to removal from the regular class setting less than two periods per day. When possible, separate locations with appropriate supervision will be provided for Time Out students.</i>	Completed.	
			Director of SIS.	Response by Data and Accountability: For central tracking purposes, students who do not meet the definition for ISS, shall be coded as Time Out.	Completed.	
Condition C.	District K-8 schools are not provided the position of an ISS paraprofessional as middle schools are, even though both serve grades 6-8. Without an ISS setting in the K-8 schools, students in grades 6-8 may miss more instructional time due to being suspended out of school.					
To Academic Affairs:						
ISS - C.1.		The District provide an ISS paraprofessional for K-8 schools to meet the behavioral needs of students in grades 6-8 in order to keep these student in school and reduce OSS assignments in K-8 schools.	Chief Academic Officer and the Executive Directors for Elementary School Governance.	A review of the historical discipline data will be conducted of grades 6-8 to determine appropriate funding for K8 schools during SY2017.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
INTERNAL AUDIT - District-wide Audit of Student Activity Funds (SAF) Issued September 2015					
Condition A.	The monitoring by the Student Activity Fund Coordinator is not consistent and in-depth enough to capture non-compliance issues in more complex transactions.				
To Division of Finance:					
SAF - A.1.	Develop a cyclical review of transactions that includes analyzing:				
	a) Basic procedures commonly used to conduct day-to-day transactions within SchoolCash.net (completed forms, supporting documentation, timing of deposits, etc.).	Director of Accounting/ CFO.	A checklist and documented process for review/analysis of transactions will be developed for use by the SAF Accounting Coordinator.	In progress.	December 2016.
	b) Advanced procedures that are area specific due to the nature of the transactions (school store/concession processes, petty cash, donations, transactions of \$1,000 or more, charities, etc.).	Director of Accounting/ CFO.	A checklist and documented process for review/analysis of transactions will be developed for use by the SAF Accounting Coordinator.	In progress.	December 2016.
SAF - A.2.	Develop a method to record the findings in order to identify trends in errors and to determine if the instances identified are training issues or are due to non-compliance issues by the person responsible (sponsor, secretary, principal).	Director of Accounting/ CFO.	A log will be developed to record findings from the review process.	In progress.	December 2016.
SAF - A.3.	Develop a line of communication to the appropriate supervisors when findings provide evidence to support additional training is needed or areas of non-compliance are not improving.	Director of Accounting/ CFO.	A quarterly reporting process will be developed to notify supervisors of the need for additional training or areas of continued non-compliance. In addition, more immediate reporting will be employed for more egregious errors.	In progress.	December 2016.
SAF - A.4.	Develop an electronic workflow process for the Public Gift Form process and document this process in the SAF Handbook.	Director of Accounting/ CFO.	An electronic workflow process will be developed with the assistance of Technology.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Condition B.	The training required by the District for Student Activity Funds does not provide a broad base knowledge over all work processes. The methods of instruction and inconsistent direction from various instructors have effected how employees comply with procedures.				
To Division of Finance:					
SAF - B.1.	Reevaluate the training requirements and methods to ensure uniformity of instruction for Student Activity Funds by developing the following:				
	a) An instruction course or courses for each employee group (bookkeepers, sponsors, and principals). The instruction should provide hands-on demonstrations along with instruction in how to handle common and unusual scenarios that can occur. A recorded version of the training should be provided online to serve as a refresher course when needed by the school site.	Director of Accounting/ CFO.	Instruction courses will be developed following the revision of the Handbook.	Completed.	
	b) Targeted training courses that address specific areas that are identified in the external audit findings, along with the SAF Examinations.	Director of Accounting/ CFO.	Targeted mini-courses will be developed to address specific areas identified in the external audit findings and SAF Examinations.	Completed.	
	c) A method of documenting when each bookkeeper, sponsor, or principal receives training in order to ensure those employees who have remained in their position are updated on current processes.	Director of Accounting/ CFO.	For future training, the Accounting Department will maintain both (1) the sign-in sheets from training sessions and (2) an electronic file in a searchable format. This will allow staff to more easily determine which site personnel may need updated training when procedures change.	Completed.	
Condition C.	The Student Activity Fund Handbook and its resources (forms) do not support all procedures conducted in school sites. The communication method of the changes to the handbook and the instructions of some procedures have effected the compliance with procedures.				
To Division of Finance:					
SAF - C.1.	Reevaluate all current SAF procedures, both written and non-written, and determine their relevance to expectations.	Director of Accounting/ CFO.	Procedures will be reviewed and revised with additions as necessary.	Completed.	
SAF - C.2.	Develop a Handbook that defines all expected procedures in a procedural format that eliminates the opportunity of the user to choose when to follow a procedure based on the wording.	Director of Accounting/ CFO.	The Handbook will be revised to include all identified procedures in an appropriate format. To ensure completeness, feedback from selected secretaries will be solicited before finalizing the document.	Completed.	
SAF - C.3.	Consider limiting changes to the Handbook to once a year to eliminate confusion of expected procedures.	Director of Accounting/ CFO.	After the current year, updates will be planned on an annual basis.	Completed and ongoing.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
INTERNAL AUDIT - Audit of the Maintenance Work Order System (MWOS) Issued October 2015					
Condition A	The District does not have a handbook or standard operating procedures for the work order process; the Board Policies to support the process are outdated; and the guidance from SchoolDude is limited to only the web-based program.				
To the Facilities Management and Support Services Division:					
MWOS - A.1.	The Facilities Management Division should review and update the Board Policy and Regulation EBG and EBG-R to reflect the current procedures of the work order process.	Chief of Facilities Management and Support Services; Senior Director, Maintenance & Operations.	Policy EBG and Administrative Regulation EBG-R are under review. Any needed changes will be presented to the Board of Education for approval.	Completed.	
MWOS - A.2.	A procedural manual should be developed for all levels (requester, approver, work control station, and supervisor) that supports the work order process. The manual should serve as a stand-alone guide to the School Dude computer program and incorporate the program's workflow process.	Chief of Facilities Management and Support Services; Senior Director, Maintenance & Operations.	M&O has developed a work order procedures manual that includes work request priority guidelines. In the procedures manual, the name of the Work Order Control Station has been changed to the Customer Service Center. This change was made to better reflect our commitment to provide quality service within the District.	In progress.	December 2016.
INTERNAL AUDIT - Audit of Campus Police Employee Records (CPEP) Issued March 2016					
Condition A	The employee files within the Campus Police Department were not maintained correctly in order to comply with Board Policies.				
To Records Management:					
CPEP -A.1.	Update and enhance the Records Management Handbook to address how schools/sites should handle employee records. The guidance needs to be explicit in defining how to maintain, store, and dispose the employee records in accordance with State laws and Board policies.	Director of Employee Records.	The manual will be reviewed to ensure it is in compliance with Board policy and that steps for maintaining and purging records are clearly defined with responsible parties listed.	In progress.	July 2016.
To Campus Police:					
CPEP -A.2.	Conduct a review of all job descriptions to determine if positions within the department have a corresponding job description and the reporting structure in the job description supports the organizational structure of the department.	Campus Police.	The Deputy Chief will conduct a review of all job descriptions to determine if positions within the department have a corresponding job description, and the reporting structure in the job description supports the organizational structure of the department.	Completed.	
CPEP -A.3.	Review all employee records on site and update the files to adhere to the State retention schedules and Board Policies.	Campus Police.	The secretary of Campus Police will review all employee records on site and update the files to adhere to the State retention schedules and Board policies. The Chief, Deputy Chief and the Campus Police Department secretary will conduct periodic inspections to ensure the above items coincide with Board policies and State mandated retention schedules.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
INTERNAL AUDIT - ESPLOST Audit of Hodge Elementary School (ESHD) Issued April 2016					
Condition A.	The Local, Minority, and Women Owned Business Enterprise (LMWBE) reporting process can be improved by showing the amounts paid to vendors who are local, minority, and women owned businesses. It is important that we capture the amounts paid in addition to the contract amounts that have been awarded.				
To Facilities Management:					
ESHD-A.1.		Request that CMR's provide Parsons a LMWBE report that includes amounts paid to sub-contractors who are local, minority, and women business enterprises in addition to the contract amounts that have been awarded. Subs of sub-contractors included on the report should be listed separately to avoid confusion or duplication with the sub-contractors.	Facilities Management, Finance and Parsons Program Management.	Facilities Management has coordinated with the finance division, specifically purchasing to include language in the contract requiring CMR's to provide LMWBE reports that include the amounts paid to sub-contractors who are LMWBE's, in addition to the contract amounts that have been awarded.	Completed.
Condition B.	Change orders should be provided in a quarterly report to the Board of Education per Board Policy FGG, Facilities Projects Change Orders.				
ESHD-B.1.		Ensure all approved change orders are included in a summary and provided to the Board of Education each quarter.	Facilities Management and Parsons Program Management.	All change orders are processed in accordance with Board Policy FGG. All changes will be reported to the Board, to include credits.	Completed.
Condition C.	Documentation was not on file to show evidence of the contracts being reviewed by SCPSS attorneys prior to being signed or to show proof of insurance coverage.				
To Facilities Management:					
ESHD-C.1.		Ensure the current Program Director for Parsons maintains copies of e-mails and other documentation in file to confirm that the contracts have been reviewed by SCPSS attorneys prior to signing.	Parsons Program Director.	Facilities Management has established a sign off sheet to accompany all contracts. The document will require the signature of all required signatories. Parsons Program Director is also maintaining copies of emails to verify that contracts have been reviewed by SCPSS attorneys prior to signing.	Completed.
ESHD-C.2.		Perform a review of insurance certificates throughout the project to verify insurance coverage. Proof of insurance coverage must be current and maintained in file during the project.	Parsons Program Management, Facilities Management and Risk Management.	According to existing solicitation documents, it is the responsibility of the contractor to notify the district of any modifications to the submitted insurance certificate. Facilities Management will develop a database to track certificate of insurance documents. The database will be maintained by the program management firm.	Completed.
Other Matters	We also found one other area that can be improved. An evaluation form will help identify performance issues that have occurred during the project.				
To Facilities Management:					

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
ESHD-OM.1.	We recommend that the Contractor Performance Evaluation form (found on ACORN under Facilities Management in Documents) be completed prior to final payment to document project performance for future projects. This evaluation form will help identify performance issues that have occurred for the project.	Parsons Program Management and Facilities Management	Facilities Management will ensure that Parsons Program Management is provided with access to the existing Contractor Performance Evaluation form on ACORN. The evaluation will be completed prior to final payment.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
INTERNAL AUDIT - ESPLOST Audit of Hesse K-8 School (ESHS) Issued June 2016					
Condition A. Payments made to some subcontractors did not equal the amount submitted on the subcontractor applications for payment.					
To Facilities Management:					
ESHS-A.1.		Ensure that a response has been received by the SCCPSS attorney to verify that an agreement for early payment is allowed between the CMR and subcontractor.	Facilities Management and Parsons Program Director.	Parsons reached out to the SCCPSS attorney. A response was received from the attorney on 6/22/16. As part of the response, the attorney does not believe that an agreement such as the early payment discount agreement would violate the terms of the CMR Contract.	Completed.
Condition B. Exhibit K for all Staffing Plan, Wage and Salary Schedules submitted by the Construction Manager at Risk (CMR) should include proper signatures. The Salary Schedules included with Exhibit K should be dated and list all employees assigned to the project.					
To Facilities Management:					
ESHS-B.1.		Request that Parsons obtain proper signatures from Facilities Management on Exhibit K for all Staffing Plan, Wage and Salary Schedules that are submitted by the CMR. These schedules should also be dated to show when they are submitted.	Facilities Management and Parsons Program Director.	Parsons will flag the Exhibit K in all future contracts to be sure it is individually signed when the contract is signed. Parsons will also date stamp all updated staffing and wage schedules when they are received by the CMRs.	In progress. This will be completed and verified when a CMR Contract is signed for a new ESPLOST project after June 2016.
To Division of Finance:					
ESHS-B.2.		Verify that Exhibit K of the initial contract, which includes the Staffing Plan, Wage and Salary Schedule, is properly signed.	Division of Finance.	The CFO will verify that Exhibit K of all contracts presented for signature is signed and dated.	In progress. This will be completed and verified when a CMR Contract is signed for a new ESPLOST project after June 2016.
Condition C. RFP documentation should be reviewed to ensure attendance sheets are dated correctly and evaluation forms are anonymous.					
To Purchasing:					
ESHS-C.1.		Verify that all forms used for the RFP process have a correct date. A column should be added to the Pre-Qualification Proposal Conference attendance sign-in sheets so vendors can also document a date when signing the form.	Purchasing.	The Director of Purchasing will review all templates and forms to ensure that no extraneous information is entered. A column will be added to sign-in sheets to allow meeting participants to sign and date the sheet.	In progress.
ESHS-C.2.		Update the Purchasing Manual to include information on the evaluation process to ensure numbers are assigned and documented for each team member on the scoring forms. This will help ensure anonymity during the evaluation process.	Purchasing.	The Director of Purchasing will review this information with the Purchasing Agents during routine staff meetings. It will also be included in the Purchasing Department procedure manuals.	In progress.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Condition D. All approved change orders should be accurately reported in a summary to the Board of Education each quarter.					
To Facilities Management:					
ESHS-D.1.	Request that Parsons put a system in place to verify that all approved change orders in Impact@ correspond to the Change Order Quarterly Report to ensure they are accurately reported. <input type="checkbox"/>	Facilities Management and Parsons Program Director.	Parsons has put in place a check system to assure all change orders for each respective quarter are properly reported. This was done by initiating a new report out of IMPACT@.	Completed.	
Condition E. LMWBE reports submitted by the CMR should be verified for accuracy.					
To Facilities Management:					
ESHS-E.1.	Ask Parsons to verify CMR reporting to ensure the business noted in the condition is listed as non-local on all current and future CMR reports.	Facilities Management and Parsons Program Director.	Parsons will check addresses of all companies on CMR reports to verify they are properly reported as local or non-local. The business noted in the condition has been listed on both Hesse and Brock reports as a local WMBE. The business is located in Hinesville which is in Liberty County and therefore is non-local. Both CMR's have been requested to report the business as non-local WMBE on all future reports.	Completed.	
Other Matters The contract file should include a dated contract.					
To Division of Finance:					
ESHS-OM.1.	Ensure that the signature page is dated by all parties signing the contract.	CFO.	The CFO will include the date each time a contract is signed.	In progress. This will be completed and verified when a CMR Contract is signed for a new ESPLOST project after June 2016.	July 2016.
INTERNAL AUDIT - Audit of Custodial Services (CS) Issued June 2016					
Condition A. Multiple areas of the custodial program are not monitored sufficiently to ensure the District's expenditures are accounted for and maximized to the benefit of the District.					
To Maintenance and Operations Department/Academic Affairs:					
CS-A.1.	Develop a comprehensive inventory and replacement cost program of all fixed and non-fixed assets to ensure accountability of funds while ensuring costs are maximized to the benefit of the District. With the development of this program, the District should consider a monthly delivery schedule of non-fixed assets to sites to reduce deliveries to schools sites and excess ordering from school sites.	Maintenance and Operations.	Our non-fixed goods deliveries are setup in delivery zones. Operations will develop a delivery schedule for non-fixed assets to sites and will develop maximum ordering limit in School Dude Inventory Direct to reduce excess ordering at the facility site. Our Custodial Supervisor will also identify excess supplies at the site on his inspection reports.	In progress.	October 2016.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
To Maintenance and Operations Department/Academic Affairs:						
CS-A.2.		Distribute the duties of the Warehouse Supervisor as it pertains to inventory control to ensure a separation of duties exists for maintaining and monitoring non-fixed asset inventory.	Maintenance and Operations.	We will update our operation's procedures manual for inventory control and separate the duties of the Warehouse Supervisor. The Warehouse Supervisor will receive all goods and will schedule deliveries, however, the storeroom clerk will conduct monthly inventory and adjust the inventory.	In progress.	August 2016.
CS-A.3.		Consider in future contracts for custodial equipment to include costs for equipment repairs outside of warranty terms.	Maintenance and Operations.	Operations will develop bid specifications for the repair of custodial equipment outside of the warranty period. In addition, we will inspect existing custodial equipment at each site and develop an equipment replacement program based on the age and condition of the equipment.	In progress.	November 2016.
To Academic Affairs:						
CS-A.4.		Develop written procedures for schools/sites to follow to ensure the time worked by custodial substitutes is supported by documentation as invoiced by the substitute provider.	Executive Directors of School Governance- Elementary and K-8 and Secondary.	Academic Affairs staff will work with Maintenance and Operations to develop and communicate the procedures for documenting and reporting the work of substitute custodians.	In progress.	August 2016.
Condition B.	The District's recruitment strategies for custodial positions should be enhanced to maintain a fully staffed custodial program.					
To Human Resources Department:						
CS-B.1.		Develop recruitment strategies for classified staff that are relevant to their particular needs (transportation, location of recruitment, etc.)	Director of Employment Services - Support Staffing.	HR is reorganizing to provide better support relevant to recruiting for these positions. In addition, HR will work closely with our new contractor for Substitute services, Source 4 Teachers, to recruit for these positions.	In progress.	September 2016.
CS-B.2.		Consider hiring employees with no high school degree as an employee with a provisional diploma for employees that can exhibit the skill sets to meet all other job requirements.	Chief Human Resource Officer.	Human Resources will work with Source 4 Teachers and determine whether or not to implement this recommendation.	In progress.	January 2017.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDITS - Continuous Auditing (CA) RISK ASSESSMENT						
INTERNAL AUDIT - Continuous Auditing - Review of Purchasing / Vendor File Maintenance (10-CA-01) Issued February 2011						
10-CA-01-2.	Lack of monitoring controls for conflict of interest can expose the District to a potential misuse of funds.	Develop a monitoring process to ensure outdated/obsolete vendors are no longer open for processing payments and/or are purged from the system to reduce risk.	CFO.	Work with Technology to develop an automated process to put obsolete vendors on hold, and a periodic report for the Chief Financial Officer to show any vendors moved from hold to active status.	In progress.	June 2017.
INTERNAL AUDIT - Continuous Auditing - Review of Environmental Testing (12-CA-01) Issued December 2011						
12-CA-01a	The internal controls governing the environmental management of the District's schools are functioning properly; however, improvements in the reporting process and increased knowledge of the program would enhance the efficiency of the program.	Develop a District-wide Internal Air Quality program that provides the knowledge to prevent air quality issues, assess environmental conditions, and process to report a problem. The EPA's Indoor Air Quality Tools for Schools toolkit may provide the basis for this program.	COO; Senior Director, Maintenance & Operations.	The Operations Division will formalize a District-wide Internal Air Quality Program. The ownership of that program will lie with the Maintenance and Operations Department who will work cooperatively with the Academic Services Division to ensure clear communication about the program with all District facilities and building level leadership. As a part of the Internal Air Quality program, the Maintenance and Operations Department will also receive and complete all requests for environmental testing and maintain a formalized reporting mechanism to ensure that any work associated with testing requests is completed.	In progress.	August 2016.
INTERNAL AUDIT - Business Process Reviews (BPR) Various dates (most recent review reported)						
BPR	Coastal Middle School Proficiency in the area of Student Data and exemplary improvements in the area of Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
BPR	East Broad Street School Emerging improvements in the area of Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
BPR	Haven Elementary School New concerns in the area of Purchasing and Accounts Payable and Student Activity Funds; emerging improvements in the area of Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up scheduled for Spring 2017.	
BPR	Hesse K-8 School New concerns in the area of Purchasing and Accounts Payable and emerging improvements in Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up scheduled for Spring 2018.	
BPR	Mercer Middle School Emerging improvements in the area of Student Data; no changes in the area of Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
BPR	New Hampstead High School Emerging improvements in the area of Student Data; new concerns in the area of Student Activity Funds, and no changes in the area of Purchasing and Accounts Payable.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up scheduled for Spring 2017.	
BPR	Pooler Elementary School Need some improvements in the areas of Student Activity Funds, and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up scheduled for Spring 2018.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
BPR	Southwest Middle School No changes in the area of Purchasing and Accounts Payable; new concerns in the area of Student Activity Funds; and emerging improvements in the area of Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up scheduled for Spring 2018.	
BPR	Spencer Elementary School Proficiency in the area of Purchasing and Accounts Payable; emerging improvements in the areas of Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up scheduled for Spring 2018.	
BPR	STEM at Bartlett School New concerns in the area of Purchasing and Accounts Payable; new concerns in the area of Student Activity Funds and continuing concerns in the area of Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up scheduled for Spring 2017.	
BPR	West Chatham Middle School New concerns in the area of Purchasing and Accounts Payable, Student Activity Funds, and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up scheduled for Spring 2017.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
BPR	Windsor Forest Elementary School New concerns in the area of Purchasing and Accounts Payable; emerging improvements in the areas of Student Activity Funds and Student Data; no changes in the area of Purchase Cards which remain proficient.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
BPR	Windsor Forest High School Emerging improvements in the area of Purchasing and Accounts Payable; no changes in the area of Student Activity Funds and new concerns in the area of Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up scheduled for Spring 2018.	
BPR	Woodville Tompkins Technical & Career High School Emerging improvements in the area of Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	