

# **REPORT ON USE OF AUDITS**

**Objective C, Goal 2 - District Accountability System**  
**As of June 30, 2011**



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# 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 2, Objective C, 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 2-6) lists each external and internal audit, along with the current status of each comment or recommendation (complete, in progress, not started or no recommendations). This is an "executive summary" of the Report on Use of Audits, which follows on pages 8-58.

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, 2011) 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. It also includes reports listed on the Internal Audit Plan as follow-up reviews. Due to the age of two of these reports (Audit of Human Resources and Audit of the Reliability of Student Data), we included them on this report as a refresher to the Board of Education and the District staff. Management's responses will be included in the annual risk analysis used to develop the Internal Audit plan for the upcoming year.

## Acronyms used in this report:

A/P	Accounts Payable
CAO	Chief Academic Officer
CDIO	Chief Data & Information Officer
CFO	Chief Financial Officer
CHRO	Chief Human Resources Officer
CMR	Construction Manager at Risk
COO	Chief Operations Officer
CT	Career Technical
CY	Calendar Year
Dir.	Director
Exec. Dir.	Executive Director
FIA	Federal Impact Aid
FY	Fiscal Year
HR	Human Resources
Info. Spec.	Information Specialist'
L&CJ	School of Law and Criminal Justice at Savannah High
LS	School of Liberal Studies at Savannah High
Mgr.	Manager
MIT	Management Information Technology
MVR	Motor Vehicle Record
SAF	Student Activity Funds
Sr. Dir.	Senior Director
SREB	Southern Regional Education Board
SY	School Year
WBL	Work Based Learning
WTTCI	Woodville-Tompkins Technical Career Institute

# SUMMARY REPORT ON USE OF AUDITS

As of June 30, 2011



Savannah-Chatham County Public School System

Summary of Report on Use of Audits  
Objective C, Goal 2 - District Accountability System  
As of June 30, 2011

Key:

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

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
<b>Annual External Audits</b>												
8	FY 2008 Management Letter Dec. 2008											
8	FY 2010 Student Activity Fund External Reviews Sept. 2010											
9	FY 2010 Management Letter Nov. 2010											
9	FY 2010 Single Audit Report Nov. 2010											
9	FY 2010 Governance under SAS 114 Nov. 2010											
9	ESPLOST Performance Audit for CY 2010 Feb. 2011											

<b>Other External Audits and Reviews</b>												
10	Woodville Tompkins TCI - Technology Centers That Work April 2009											
11	Career, Technical and Agricultural Education (CTAE) Oct. 2009											
15	Title II Part A Monitoring/Technical Assistance May 2010											
15	Ga DOE Title IV-Part A, Safe and Drug-Free School Program Review June 2010											
15	Ga. DOE McKinney-Vento Program Review July 2010											
15	Ga. DOE Title I, Part A (SES and Choice) Aug. 2010											
15	US DOE, Section 8003 of the Impact Aid Program Dec. 2010											
16	Ga. Law Enforcement Certification Program April 2011											
16	Ga. DOE 21st Century Community Learning Centers May 2011											
16	Title II Part A Monitoring/Technical Assistance May 2011											

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
	<b>Internal Audits and Reviews</b>											
19	Audit of the Reliability of Student Data June 2006											
	Condition A	Yellow	Blue	Yellow	Blue	Green	Green	Green	Green	Green	Green	Green
	Condition B	Yellow	Blue	Yellow	Blue	Green	Green	Green	Green	Green	Green	Green
	Condition E	Yellow	Blue	Yellow	Blue	Green	Green	Green	Green	Green	Green	Green
	Condition F	Blue	Blue	Blue	Blue	Green	Blue	Blue	Green	Green	Green	Green
	Condition H	Blue	Yellow	Blue	Blue	Green	Green	Green	Green	Green	Green	Green
	Condition J	Green	Blue	Blue	Blue	Yellow	Blue	Blue	Green	Green	Green	Green
26	Audit of Teacher Turnover and Retention Jan.2008											
	Condition A	Blue	Blue	Blue	Yellow	Blue	Blue	Blue	Blue	Green	Green	Green
26	Audit of Southwest Middle School Sept. 2008											
	Condition B	Blue	Blue	Blue	Yellow	Blue	Blue	Green	Green	Green	Green	Green
	Condition C	Blue	Blue	Green	Green	Green	Blue	Green	Green	Green	Green	Green
27	Audit of Fixed Asset Accountability July 2009											
	Condition A	Blue	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
28	Audit of Risk Management Dec. 2009											
	Condition C	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
28	Review of Textbook Procurement Process Dec. 2009											
	Condition A	Green	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green
29	Review of Transportation - Bus Inventory April 2010											
	Condition A	Blue	Blue	Yellow	Green	Green	Green	Green	Green	Green	Green	Green
29	Audit of Management and Documentation of Student Behavior Oct. 2010											
	Condition A	Green	Yellow	Green	Yellow	Green	Green	Green	Green	Green	Green	Green
	Condition B	Yellow	Green	Green	Yellow	Green	Green	Green	Green	Green	Green	Green
	Condition C	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
	Condition D	Yellow	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green
	Condition E	Yellow	Green	Yellow	Green	Green	Green	Green	Green	Green	Green	Green
	Condition F	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green
	Condition G	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
	Condition H	Yellow	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green
	Condition I	Yellow	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green

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
48	Procurement Audit - ESPLOST Funds	Mar. 2011											
	Condition A												
	Condition B												
	Condition C												

Other Internal Audits													
	Continuous Auditing Tests												
50	Review of Local Travel	Aug. 2010											
50	Review of SAF Monthly Procedures	Aug. 2010											
50	Review of Purchasing/Vendor File Maintenance	Feb. 2011											
50	Review of Position Budget Detail Report	Apr. 2011											

## Summary of Report on Use of Audits Objective C, Goal 2 - District Accountability System As of June 30, 2011

Key:

	No comments or recommendations
	Proficiency/Exemplary improvements
	Emerging improvements
	No change/new concerns noted

Page #	SY 2010/2011 Change-in-Principal Audits	Payroll	Purchasing/Accts Payable	Fixed Assets	Student Activity Funds	Student Data	Purchase Cards
51	Bartlett Middle School						
52	Beach High School						
52	DeRenne Middle School						
53	Garden City Elementary School						
53	Haven Elementary School						
54	Heard Elementary School						
54	Low Elementary School						
55	Marshpoint Elementary School						
55	Mercer Middle School						
56	Pooler Elementary School						
56	Savannah Arts Academy						
57	School of Law and Criminal Justice						
57	White Bluff Elementary School						
58	Windsor Forest High School						
58	Garrison School of Visual and Performing Arts	<i>Follow-up to be completed in Sept. 2011.</i>					
58	Godley Station School	<i>Follow-up to be completed in Sept. 2011.</i>					
58	Islands High School	<i>Follow-up to be completed in Sept. 2011.</i>					



# REPORT ON USE OF AUDITS

As of June 30, 2011



Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>ANNUAL EXTERNAL AUDITS</b>						
<b>EXTERNAL AUDIT - FY 2008 Management Letter (ML-08) Issued December 2008</b>						
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.	Finance, Data & Information, and Human Resources Divisions completed. Operations and Academic Affairs Divisions in progress.	January 2012.
<b>EXTERNAL AUDIT - FY 2010 Student Activity Fund External Reviews (SAF-10) Issued September 2010</b>						
SAF-10-1	Lack of separation of duties in 10 of 25 schools selected.	We recommend that the System resolve all separation of duties conflicts as soon as possible.	CFO; Comptroller; SAF Accounting Coordinator.	The SAF Accounting Coordinator will visit each of the five schools with remaining separation of duties issues and make site-specific recommendations for resolving those issues. The CFO will contact each of the five principals to highlight the importance of appropriate segregation of duties.	Completed.	
SAF-10-2	Cash receipts not deposited timely/Money not turned in daily.	Cash should always be submitted daily by the recipient, kept in a secure location prior to deposit and deposited in a timely manner in accordance with Student Activity Fund procedures.	CFO; Comptroller; SAF Accounting Coordinator.	CFO will contact each principal to highlight the importance of SAF procedures. Mandatory training for all bookkeepers held in February 2010. SAF Accounting Coordinator will review documents from randomly selected sites as a follow-up.	Completed.	
SAF-10-3	Report of Monies Collected not properly completed.	All Report of Monies Collected should be properly completed in accordance with Student Activity Fund procedures.	CFO.	CFO will contact each principal to highlight the importance of SAF procedures. Mandatory training for all bookkeepers held in February 2010. SAF Accounting Coordinator will review documents from randomly selected sites as a follow-up.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SAF-10-4	Monthly general ledger (activity) reports not approved.	Activity sponsors should approve the monthly general ledger reports to review the accuracy of the entries recorded by the bookkeeper in accordance with Student Activity Fund procedures.	CFO.	CFO will contact each principal to highlight the importance of SAF procedures. Mandatory training for all bookkeepers held in February 2010. SAF Accounting Coordinator will review documents from randomly selected sites as a follow-up.	Completed.	
<b>EXTERNAL AUDIT - FY 2010 Management Letter (ML-09) Issued November 2010</b>						
ML-09 - 1	Board member travel.	Extend written approval policy for Board members expenses to include credit card and other "non-reimbursement" expenses.	Superintendent; CFO.	Management will work with Board President to develop an approval process for all board travel expenses.	Completed.	
ML-09 - 2	Paid document cancellation.	Evaluate the risks in not cancelling an invoice to avoid duplicate payment.	Superintendent; CFO.	Management will review payments outside of the purchase order process to determine the benefit of using a paid stamp to avoid duplicate payment.	Completed.	
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.	Included in Internal Audit of Food and Nutrition Department.	
ML-09 -4	Purchase order process.	Unmatched invoices be reviewed on a timely basis and the system be evaluated to minimize expenditures being incurred without proper purchase order authorization.	Superintendent; CFO.	Management will review the current process for unmatched invoices. Management is currently working on a plan to more effectively address the issue of expenditures being incurred without proper purchase order authorization in advance.	Completed and ongoing.	
<b>EXTERNAL AUDIT - FY 2010 Single Audit Report Issued November 2010</b>						
	No material weaknesses identified.	No recommendations by external auditor.				
<b>EXTERNAL AUDIT - FY 2010 Governance under SAS 114 Issued November 2010</b>						
		No recommendations by external auditor.				
<b>EXTERNAL AUDIT - ESPLOST Performance Audit for CY 2010 Issued February 2011</b>						
ESPL-10-1	Project name listed on invoice did not agree with project name in general ledger.	A periodic review of the general ledger be performed in order to update project names for any necessary changes.	CFO.	Management will develop a process to review and update project names on a periodic basis.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>OTHER EXTERNAL REVIEWS</b>						
<b>EXTERNAL AUDIT - Southern Regional Education Board - Technology Centers That Work - Woodville Tompkins TCI (SREB) Issued April 2009</b>						
<b>Note: This report was produced as a result of a request for technical guidance. It is not an audit of WTTCl. This report is intended to focus the school on the next three years. This report will be used in conjunction with the High Schools That Work assessment (scheduled for January 2010) to validate improvement efforts.</b>						
SREB - 3.1	Implement strategies to ensure students are meeting college- and career-readiness standards.	Develop strategies to align content and instruction of each CT program to the readiness standards for postsecondary studies and careers, and set targets so that this number is increased annually.	Site Administration.		Completed and ongoing.	
SREB - 3.5	Implement strategies to ensure students are meeting college- and career-readiness standards.	Have all students select and complete a major career-related project as a requirement for completing a career concentration.	Site Administration.	Site Administration is working with Professional Development to develop guidelines and training for career-related senior projects.	Completed and ongoing.	
SREB - 4.1	Increase the course rigor and improve instructional practices within all CT Programs in order to increase the number of students earning industry certifications and preparation for postsecondary education careers.	Use the CT rubric as a tool for an examination of all programs to ensure that teachers are providing the highest level and quality of instruction.	Site Administration.	Site Administration is re-examining the CT rubric as a measurement tool.	Completed and ongoing.	
SREB - 4.2	Increase the course rigor and improve instructional practices within all CT Programs in order to increase the number of students earning industry certifications and preparation for postsecondary education careers.	Work toward all programs at WTTCl having a national certification and/or being industry certified.	Site Administration.		Completed and ongoing.	
SREB - 5.2	Develop a systemic process for collecting, analyzing, and utilizing data for monitoring student achievement and planning for continuous school improvement.	Collect and analyze data on industry certification for all CT programs to determine the number of students who are taking industry exams and the percent of students who are scoring at a level to receive certification. Have the faculty analyze this data and determine areas where students are not performing well and identify what improvements are needed to get more students to pass an industry exam.	Site Administration.		In progress. Business program is complete. Marketing program is in progress.	June 2013.

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>EXTERNAL AUDIT - Program Review Improvement Plan - Career, Technical, and Agricultural Education (CTAE) Program</b> <i>Review Date October 2009</i>						
<b>Note: This is a five-year Program Review Improvement Plan that is broken down into two levels; District and school site findings.</b>						
CTAE - D1	<b>District Level</b> - To ensure that every CTAE classroom is equipped with computers that are less than five years of age.	Make available updated software and computers for all CTAE programs.	CTAE Director.	A percentage of funds generated by FTE will be held at the District level CTAE office and managed by the District to purchase computers across the District.	Completed and ongoing.	
CTAE-Beach-2	<b>Beach</b> - To authenticate each pathway outcomes by aligning to its specific industry.	All program areas should pursue industry certification.	CTAE Supervisor.	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.	In progress. (Industry Certification Process for Business is currently on hold until new building is completed. Industry certification does not follow program if moved to a new building.)	June 2012.
CTAE-Beach-4	<b>Beach</b> - To free the computer labs of clutter and ensure safe lab environments.	Cords and Cable were visible and posed dangerous situations in the computer labs.	CTAE Supervisor; Assistant Principal.	Teachers will purchase ties to ensure cables are not visible and attached to the desk. Teachers will arrange computer desks so that cords and cables are not in the walkway.	Completed.	
CTAE-Groves-1	<b>Groves</b> - To ensure that students are prepared for the transition to post secondary education.	Establish partnership with post secondary partners and include them on Advisory Board.	CTAE Supervisor; CTAE Department Chairperson.	Add a representative from a local post secondary institution to the school's CTAE Advisory Board.	Completed.	
CTAE-Groves-2.a	<b>Groves</b> - To ensure that students are properly prepared for the transition into the workplace.	Increase the number of Career Related Education Activities per program area.	CTAE Supervisor; CTAE Department Chairperson.	Teachers should have more industry related guest speakers, field trips and shadowing experiences.	Completed and ongoing.	
CTAE-Groves-2.b	<b>Groves</b> - To ensure that students are properly prepared for the transition into the workplace.	Increase the number of Career Related Education Activities per program area.	District WBL Director.	CTAE District office will arrange at least one industry related activity through the QUEST program.	Completed and ongoing.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CTAE- Groves- 3	<b>Groves</b> - To ensure the increase in CTSO memberships for all organizations at the school.	CTSO co-curricular activities should be incorporated in ALL CTAE classes.	CTAE Teacher; Supervisor.	1) Each CTAE teacher will have a minimum of one CTSO project per 9 week period. 2) Each CTSO will have a teacher membership drive with membership goals being equally divided.	Completed and ongoing.	
CTAE- Jenkins -2	<b>Jenkins</b> - To ensure that students are prepared for the transition to post secondary education.	CTAE Advisory Board should have a representative for each program area offered at school.	CTAE Teacher; Supervisor.	Each teacher will ensure that there is a representative on the Board for their specific program area.	Completed.	
CTAE- Jenkins -3	<b>Jenkins</b> - To ensure the school/district is utilizing teachers to maximum funding.	Some classes had low numbers. Classes should be combined where feasible to maximize funding.	Guidance Counselor.	1) Students should choose career pathway and the sequence of courses should be followed and offered. 2) Teacher MUST recruit to ensure that their courses have 25 or more students in a class.	Completed and ongoing.	
CTAE- Johnson - 2	<b>Johnson</b> - To ensure that special needs students are receiving the appropriate services in all CTAE classes.	All CTAE teachers should have the opportunity to be involved in the IEP's of special population's students.	CTAE Instructor; Special Education Chairperson.	CTAE teachers should be invited to all special needs students that are currently taking CTAE courses.	Completed and ongoing.	
CTAE- Savh L&CJ - 2	<b>L&amp;CJ</b> - To ensure the increase in CTSO memberships for all organizations at the school.	CTSO co-curricular activities should be incorporated in ALL CTAE classes.	CTAE Teacher; Supervisor.	1) Each CTAE teacher will have a minimum of one CTSO project per 9 week period. 2) Each CTSO will have a teacher membership drive with membership goals being equally divided between program area teachers.	Completed.	
CTAE- Savh L&CJ - 3	<b>L&amp;CJ</b> - To authenticate each pathway outcomes by aligning to its specific industry.	All program areas should pursue industry certification.	CTAE Supervisor.	The Business and Law & Justice programs will pursue Industry Certification during the 2011-2012 school year and will use 2010-2011 as a preparation year.	In progress. Business will be certified in 2012; Law & Justice must restart the certification process due to a new instructor.	June 2013.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CTAE- Savh L&CJ - 4	<b>L&amp;CJ</b> - To ensure that the WBL program serves the job placement needs of all students.	Create and implement collaborative process that ensure all CTAE instructors are participant in WBL placement opportunities.	District & School WBL Coordinators.	1) The WBL Coordinator should schedule one meeting per semester with pathway teachers to discuss current enrollment and job placement. 2) The school and District WBL Coordinator should solicit businesses in each program area of the school to assist in providing students with pathway related positions.	Completed and ongoing.	
CTAE- Savh LS-1	<b>LS</b> - To ensure that students are prepared for the transition to post secondary education.	Establish partnership with post secondary partners and include them on Advisory Board.	CTAE Supervisor; CTAE Department Chairperson.	Add a representative from a local post secondary institution to the school's CTAE Advisory Board.	Completed.	
CTAE- Savh LS-2	<b>LS</b> - To ensure that students are properly prepared for the transition into the workplace.	Increase the number of Career Related Education Activities per program area.	CTAE Supervisor; Department Chairperson.	1) Teachers should have more industry related guest speakers, field trips and shadowing experiences. 2) CTAE District office will arrange at least one industry related activity through the QUEST program.	Completed and ongoing.	
CTAE- Savh LS-5	<b>LS</b> - To authenticate each pathway outcomes by aligning to its specific industry.	All program areas should pursue industry certification.	CTAE Supervisor.	The Business program will pursue Industry Certification during the 2011-2012 school year and will use 2010-2011 as a preparation year.	In progress.	June 2012.
CTAE- WFHS - 1	<b>WFHS</b> - To ensure that CTAE courses are not over populated with special needs in any specific class.	Re-evaluate the scheduling of special population students.	Principal.	1) Counselors and teachers should work together in regards to scheduling students in classes. 2) All special needs students enrolled in CTAE must be served by a paraprofessional or a CTI instructor.	Completed.	
CTAE- WFHS - 3	<b>WFHS</b> - To ensure That students have the opportunity to become pathway completers.	That full pathways (3 courses) are offered in all program/pathway areas at the school.	CTAE Supervisor; Principal.	The District CTAE office will work closely with the school personnel to ensure that all courses in each pathway are offered in sequential order.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CTAE- WdvlTom- 2	<b>WTTCI</b> - To authenticate each pathway outcomes by aligning to its specific industry.	All program areas should pursue industry certification.	CTAE Supervisor.	1) The Business and Culinary Arts programs will pursue Industry Certification during the 2011-2012 school year and will use 2010-2011 as a preparation year. 2) The cosmetology program will pursue certification during the 2012-2013 school year and will use the years preceding that time to research and prepare.	Business and Culinary Arts Completed (2011). Cosmetology in progress.	June 2013.
CTAE- WdvlTom- 4	<b>WTTCI</b> - To ensure the increase in CTSO memberships for all organizations.	TSA is the only organization at the school not participating in regional and state competitions.	CTAE Teacher; Supervisor.	1) The instructors in the TSA area (Manufacturing) will register an official chapter with state and national organization. 2) Each CTSO will have a teacher membership drive with membership goals being equally divided between program area teachers.	Completed.	
CTAE- WdvlTom- 5	<b>WTTCI</b> - 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.	Current equipment is being updated and replaced each year until new facilities are available.	June 2015.
CTAE- WdvlTom- 6	<b>WTTCI</b> - To ensure the pure integration of academics and CTAE, proof of integration should be in both areas.	Involve the academic subjects offered at Woodville Tompkins in CTAE.	CTAE Director; Center Leader.	The academic courses offered at WTTCI should implement one integration project per 9 weeks.	Completed.	
CTAE- CMS- 2	<b>Coastal Middle</b> - Give more insight into the world of work.	Create and implement collaborative process what would allow students the opportunity to participate in job shadowing.	District WBL Coordinator; CTAE teacher.	Each CTAE instructor should implement Career Related activities through guest speakers, job shadowing and/or field trips in their area.	Completed and ongoing.	
CTAE- CMS- 3	<b>Coastal Middle</b> - To ensure collaboration with academic teachers for curriculum planning.	Implement a collaborative program and provide time for academic and CTAE teachers to work together in collaborative planning.	Principal.	Devise planning time for content area teachers to plan with CTAE teachers.	Completed.	



Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
<b>EXTERNAL AUDIT - Title II. Part A Monitoring/Technical Assistance Visit (TII-A-2010) Issued May 2010</b>					
TII-A-1 (2010)	LEA is implementing its equity action plan that will enable it to move by the end of FY11 at least one equity indicator from "adequate" to "target" on the Equity Rubric.	Identify the barriers that kept it from implementing the guidelines and work to resolve issues so the guidelines can be implemented in 2010-2011.	Exec. Director, Human Resources; Exec. Directors of Schools.	Completed.	
<b>EXTERNAL AUDIT - Ga. DOE Title IV-Part A, Safe and Drug-Free School Program Review (SDFS) Issued June 2010</b>					
SDFS - 1	Use resource list appropriately.	Ensure that drug, alcohol, and violence prevention resources are available to schools upon request.	Superintendent.	Completed and ongoing.	
SDFS - 2	Provide evidence of process in place to determine current use and level of substance use and violence among students.	Share results of needs assessment with local board and add link to the GA DOE Safe & Drug-Free School webpage which contains data results to the SCCPSS webpage.	Superintendent.	Completed and ongoing.	
<b>EXTERNAL AUDIT - Ga. DOE McKinney-Vento Program Review Issued July 2010</b>					
		The District has successfully completed all monitoring requirements and no further documentation is needed.	Director, Pupil Personnel.		
<b>EXTERNAL AUDIT - Ga. DOE Title I, Part A (SES and Choice) Issued August 2010</b>					
		The District is compliant with components of federal regulation 34 C.F.R. §200.48(d)(2)(i).	Exec. Director, High Schools/ Compensatory Programs.	No further action is needed at this time.	
<b>EXTERNAL AUDIT - US DOE, Section 8003 of the Impact Aid Program (IAP) Issued December 2010</b>					
IAP - 1	One survey form of the 43 forms reviewed (reside on Federal property) was disallowed because the parent who was in the National Guard did not present an Executive Order to show that the parent was actively serving in the National Guard as of the survey date. Only 37 of the 42 eligible students were included on the application.	Adhere to all regulations regarding National Guard and Army/Navy Reserve parents in order to avoid claiming children whose parents have not been called to active duty by Executive Order or where documentation has not been provided.	CDIO; Senior Director AA&R.	1) Modify FIA forms to contain a section for civilian parents who work on federal property. The form will be redesigned to allow for easy reading and easy counting. We will survey all students this year in an effort to include parents who work on federal properties. 2) The source check forms will be redesigned in order to provide a legible list of students who live in public housing.	Completed.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
IAP - 2	A total of 2,944 students were claimed on the application; 2,899 applications were presented for review; 2,850 were determined eligible for payment.	The District conduct a more thorough survey of its student population which could yield a better return in child count.	CDIO; Senior Director AA&R.	1) Modify FIA forms to contain a section for civilian parents who work on federal property. The form will be redesigned to allow for easy reading and easy counting. We will survey all students this year in an effort to include parents who work on federal properties. 2) The source check forms will be redesigned in order to provide a legible list of students who live in public housing.	Completed.	
<b>EXTERNAL AUDIT - Ga. Law Enforcement Certification Program (LEC) Issued April 2011</b>						
LEC-1	Three standards found to be in non-compliance; too many files with incomplete or missing documentation.	Either voluntarily withdraw Application for Recertification or go forward to the Joint Review Committee for a decision.	COO; Chief of Campus Police.	Voluntarily withdrew from the state certification program. Detailed action plan developed to correct deficiencies.	In progress.	January 2012.
<b>EXTERNAL AUDIT - Ga. DOE 21st Century Community Learning Centers (21st-11) Issued May 2011</b>						
21st-11-1	The sub-grantee has a written Emergency Preparedness Plan and has shared plan with students, parents & staff.	Could be accomplished by providing an addendum to the current Parent/Student handbook with evidence that this information has been received by parents and students.	21st CCLC Project Director.	Addendum was developed and added to Parent/Student handbook. Handbooks were provided to all students/parents. This will be continued process for future years.	Completed and ongoing.	
21st-11-2	The sub-grantee uses travel for 21st CCLC staff to participate in authorized conferences, workshops, and/or meetings directly related to the 21st CCLC program, and not to the general needs of the district. Travel expense reports indicated certain meals were paid when they should not have been.	The program and assistant program managers must sign off that they have read and understood the State Travel Policy and Procedure,	21st CCLC Project Director.	State Travel Policy and Procedure, along with local guidelines, were read and signed off by all 21st CCLC staff. This will be a continuing process for all staff.	Completed and ongoing.	
<b>EXTERNAL AUDIT - Title II. Part A Monitoring/Technical Assistance (TII-A-2011) Issued May 2011</b>						
TII-A-1 (2011)	The needs assessment and planning processes are done in collaboration with principals, teachers (including those teaching students with varied needs) paraprofessionals, other relevant school personnel, and parents.	All stakeholders, including paraprofessionals and parents, must be included in the needs assessment process and/or district-level process. All schools did not include one or both of the stakeholder groups, paraprofessional or parents, not was there evidence they were included in district level planning.	Exec. Director, Human Resources; Director, Professional Learning.	Professional Learning Director will review each Needs Assessment Worksheet from all schools to ensure paraprofessionals and/or parents participated in this process. Paraprofessional and parents will be involved in the District Level meetings held at the end of the school year to discuss the needs of SCCPSS.	In progress. Needs Assessment sent and received. Notified principals that have missing participation.	August 2011.

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TII-A-2 (2011)	Title II-A funded activities are effective in addressing identified needs.	A plan to collect appropriate data to evaluate the effectiveness of all major activities for 2010-11, including CSR teachers, professional development specialists, and other personnel must be in place.	Exec. Director, Human Resources; Director, Professional Learning.	We have a Plan of Action for our Title IIA Consultant to conduct a meeting with Professional Learning Director and Professional Learning Team to create a system to evaluate the effectiveness of all major activities for 2010-2011. The meeting will be held June 2, 2011 in the conference room in Professional Learning Office.	Completed.	
TII-A-3 (2011)	100% of core academic content teachers and paraprofessional are HiQ.	One of the attestation forms was not complete and two others were completed on old versions of the form.	Exec. Director, Human Resources; Director, Professional Learning.	Professional Learning Director will review all Principal Attestation Forms to ensure all items are completed and the updated version of this form is completed by all principals/ administrators.	Completed. Updated form has been submitted to school sites.	
TII-A-4 (2011)	Progress is being made to recruit and retain highly qualified teachers to eliminate the need for long term substitutes who serve as "teacher of record" because certified, highly qualified teachers could not be recruited.	No long-term subs are listed in the current HiQ2 Report. In speaking with the district person who coordinates substitutes, it was indicated there is at least one long-term sub serving as teacher of record at Scott Alternative Learning Center. If the district has employed any long term substitute who serves as teacher of record, the substitute should be reported in HiQ2.	Exec. Director, Human Resources; Title II Certification Liaison.	The Title II Certification Liaison has initiated the Plan of Action. The email communication is on file that provides the details shared with our Title IIA Consultant.	In progress. Needs Assessment sent and received. Notified principals that have missing participation.	August 2011.
TII-A-5 (2011)	LEA is implementing its equity action plan that will enable it to move by the end of FY11 at least one equity indicator from "adequate" to "target" on the Equity Rubric.	The District must move forward to implement the strategies identified in this year's Equity Plan regarding hiring to ensure equity and document these efforts.	Exec. Director, Human Resources; Director, Professional Learning.	All principals are currently participating in Online Equity Training which requires them to view PD360 introductory video segments to enable them to gain a clearer understanding of the equitable placement of students and teachers. The information was sent to all principals and reflection questions must be answered by all principals. The Director of Professional Learning will evaluate the responses. Title IIA Consultant was copied on this assignment for our principals.	Completed.	

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TII-A-6 (2011)	Title II-A expenditures align with Title II-A budget and are appropriate and reasonable.	The special check requests and travel expense reports reviewed that originated in the HR office are not signed by the Title II-A Coordinator. Since the Title II-A coordinator has the responsibility for the Title II-A budget and expenditure of funds, it is necessary that the II-A coordinator approve each expenditure from the Title II-A program. The system Purchasing Policy indicates that program managers will approve all purchases and expenditures.	Exec. Director, Human Resources; Director, Professional Learning.	Professional Learning Director will sign off on/approve HR expenditures to be deducted from Title IIA budget. Consolidated Budget will be reviewed prior to approving all Title IIA expenditures. Food for NTO and Convocation were approved prior to the arrival of current PL Director. Title IIA funds will not be used for any refreshments during training sessions. PL Director has received approval to utilize our miscellaneous account to purchase refreshments for Professional Learning Sessions. Email of approval from the Title IIA Consultant is on file.	Completed.	
TII-A-7 (2011)	Parents are informed when their child has been taught for 20 or more consecutive days by a teacher who is not "highly qualified." Parents must be notified by standard mail.	The system must develop and implement procedures for ensuring parents are notified when their child is taught by a non-HiQ substitute for a highly qualified teacher for 20 or more consecutive days.	Exec. Director, Human Resources; Director, Employment Services; Certification Liaison.	The Certification Liaison and the Director of Employment Services are meeting to develop a system that automatically alerts them to send principals a reminder to notify parents that their child has been taught by a non-Hi-Q substitute for 20 or more consecutive days.	Completed.	
TII-A-8 (2011)	Teachers in alternative schools are HiQ for the content areas taught OR Consultative model is used OR computer based instruction is used.	Procedures must be put in place to ensure that teachers who are not HiQ in one or more content areas are consulting with teachers who are HiQ in the appropriate content area(s) at least twice a month and that the consultations are recorded on the current Consultative Record and lesson plans are attached to each Consultative Record.	Exec. Director, Human Resources; Director, Employment Services; Certification Liaison.		Completed.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>Internal Audits/Reviews</b>						
<b>INTERNAL AUDIT - Audit of the Reliability of Student Data (RSD) Issued June 2006</b>						
RSD - A.1.a	A sample of students shows some SASI data not reliable. We recommend that MIT:	Develop a student information system accountability plan which lists <u>all</u> data operations performed; the procedures, identified SASI fields and screens used in these operations; personnel designated as responsible; an annual timeline which shows when each data operation is performed; and quantifiable accountability measures. This plan should be accessible in an electronic format for continuous updating.	Director of Student Info Systems.	MIT will develop a District-wide student information system calendar which will include (but not limited to) items listed. Identified personnel responsible for these areas will be included as part of the documentation. Also, MIT will participate in a central support initiative to develop a comprehensive, on-line District-wide calendar which would be a resource for the District's use. <i>(Original target date: August 1, 2006; ongoing.)</i>	Action product has changed over time. The monthly IS calendars will be combined to provide an entire year's list of events. This will be posted to ACORN. The Division Production Calendar has been developed and will be posted to ACORN prior to start of SY 11/12. The department responsible for each event is identified.	Yearly Calendar - August 2011. Overall SIS Accountability plan based on PowerSchool - December 2011.
RSD - A.1.b	A sample of students shows some SASI data not reliable. We recommend that MIT:	Provide specific written instructions, which would be updated annually, for the collection, recording, editing, correcting of inaccurate data, and maintaining of data in each areas. The instructions should include all data elements.	Director of Student Info Systems.	MIT will develop an instructional manual on operations of data entry into SASI. A team of Information Specialists, MIT, Guidance Staff, will be developed to create this manual. <i>(Original Target Start Date - July 17, 2006 Completion Date; ongoing.)</i>	Data entry procedures are posted on ACORN. SASI documents are now obsolete. Focus is now on updating the PowerSchool manuals. The manuals will be maintained in this area with additional organization to aid in the efficient access and use.	December 2011.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
RSD - A.1.c	A sample of students shows some SASI data not reliable. We recommend that MIT:	Establish quality assurance controls to be followed at all school sites which would ensure the following:	Director of Student Info Systems.		See below.	
RSD - A.1.c. (2)	A sample of students shows some SASI data not reliable. We recommend that MIT:	2) Routine editing, after each designated test is recorded in SASI, to ensure that collection of testing data, entry, downloads and rollovers are handled accurately and consistently.	Director of Student Info Systems.	After each test load, MIT will do sample checks at each school. MIT will also require all schools to review the data and provide electronic feedback. <i>(Original target date: August 14, 2006; ongoing.)</i>	"Strategies to Address Data Inaccuracies" were developed. In addition, documentation was developed for data loads to PowerSchool. Test scripts are utilized for data conversions. Information Specialists, teachers and parent representatives are utilized at each level for review. AAR does data checks prior to providing to SIS validated data.	August 2011 and ongoing.
RSD - A.1.f	A sample of students shows some SASI data not reliable. We recommend that MIT:	Implement a process to electronically record documentation that will support "Mid-Year Promote."	Director of Student Info Systems.	MIT will investigate adding a Mid-Year Promote reason field. This field will be used in conjunction with the Mid-Year Promote button. MIT will work with Academic Affairs to develop a list of appropriate reasons. <i>(Original target date: August 14, 2006.)</i>	Mid Year promote reason field will be added July 2011. Reasons will be provided by Academic Affairs. An edit report will be added for mid-year promoted students with no reason coded - September 2011	September 2011.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
RSD - A.3.a	We recommend that Academic Affairs:	Provide a clearly stated definition for "Mid-Year Promote," including written directions to site administrators as to how this indicator should be used in SASI and how the documentation would be recorded in SASI.	CAO; Exec. Dir. - Curriculum and Instruction; Lead Guidance Counselor; Executive Directors; Exec. Dir.- Exceptional Child Education.	Academic Affairs will develop a clearly stated definition for "Mid-Year Promote" and will include written directions to the Principals, Asst. Principals, Information Specialists and Guidance Counselors as to how this indicator should be used in SASI and how the documentation is to be recorded in SASI. <i>(Original target date: August 4, 2006.)</i>	Academic Affairs will provide guidelines for midyear promotion, including a thorough review process within our team. Guidelines will be monitored and revised as needed based on experience.	October 2011.
RSD - B.1.a	Inconsistencies Between Discipline and Attendance Data in SASI. We recommend that MIT and the Hearing Office work together to:	Develop a District procedure to be used in the same manner at all school sites to ensure consistency and timeliness of all data which impacts expulsions.	Director of Student Info Systems; Director of Campus Police; Hearing Office Personnel.	MIT will work with the Hearing Office in defining reports necessary for comparison of data entered at the Hearing Office and SASI. MIT will also research software which would allow a direct connection between the Hearing Office application and the SASI system. Additional training will be provided to the Hearing Office which will allow better understanding and access to SASI. <i>(Original target date: August 1, 2006.)</i>	Edits are provided to the schools where OSS and Attendance do not match. PowerSchool training and view access has been provided to Hearing Office personnel. Communication from Hearing Office to the schools will be validated.	August 2011.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
RSD - B.1.b	Inconsistencies Between Discipline and Attendance Data in SASI. We recommend that MIT and the Hearing Office work together to:	Run a monthly report from the Hearing Office database and send it to the schools indicating the expulsion numbers that the Hearing Office has recorded for each school. The schools should compare this report to the data that they have recorded in SASI for that month and make all corrections within a determined length of time, i.e. 10 days, after receiving the report. MIT and the Hearing Office staff should provide in-service for all designated personnel to communicate the procedure for performing this monthly internal control.	Director of Student Info Systems.	A monthly report will be generated by MIT on a scheduler to compare Hearing Office data and each school's discipline data. This report will be emailed by MIT to all schools and Executive Directors. <i>(Original target date: August 1, 2006.)</i>	Monthly report of Hearing Office expulsions is generated and provided to Academic Affairs. The comparison to PowerSchool discipline (outcome) is to be provided by the end of September 2011.	September 2011.
RSD - B.3.a	Inconsistencies Between Discipline and Attendance Data in SASI. We recommend that MIT work with Academic Affairs to:	a. Develop a written guide which defines all discipline codes and provides examples of appropriate use of discipline codes.	Director of Student Info Systems; Academic Affairs.	MIT will work with Academic Affairs to identify discipline codes and provide appropriate examples of each code. MIT will identify and supply Academic Affairs State-defined discipline codes and definitions. <i>(Original target date: July 30, 2006.)</i>	Discipline codes are on ACORN. Training will be provided to administrators regarding definitions and use of local codes.	August 2011.
RSD - B.3.b	Inconsistencies Between Discipline and Attendance Data in SASI. We recommend that MIT work with Academic Affairs to:	Ensure that all school personnel involved with discipline tracking and recording have been trained in the accurate definition and appropriate use of all discipline codes.	Director of Student Info Systems; Dir. of Instructional Technology; Academic Affairs.	MIT will work in conjunction with Academic Affairs, Pupil Services, and Campus Police to provide adequate training for the usage of the various discipline codes. <i>(Original target date: ongoing, based on MITs Training Schedule.)</i>	PowerSchool discipline data entry training was provided in SY 2010-11. Additional training will be provided to administrators in August 2011.	August 2011 and ongoing.



Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
RSD - B.3.c	Inconsistencies Between Discipline and Attendance Data in SASI. We recommend that MIT work with Academic Affairs to:	Ensure that the discipline codes are being used at all District schools in a consistent manner.	Building Administrators; Executive Directors.	Executive Directors will work with building administrators to ensure that the discipline codes are being used at all District schools in a consistent manner. <i>(Original target date: August 14, 2006.)</i>	Executive Directors and the Sr. Director of Pupil Personnel will ensure that the codes entered in PowerSchool are being used in a consistent manner in all schools. Additional training will be provided to administrators in August 2011.	August 2011 and ongoing.
RSD - E.1	Differences in how SASI fields are defined. We recommend to MIT:	Develop accountability measures to ensure that Information Specialists strive to input data in accurate and efficient manners.	Director of Student Info Systems.	MIT will develop and implement a weekly rating system based on error aging analysis. Previous efforts of a rating system have been attempted. The accountability measurement was not reviewed as data analysis. MIT, with the support of Academic Affairs, will present this to Principals and Information Specialists as a reflection of data validity. <i>(Original target date: August 30, 2006.)</i>	Summary based data will be provided to Principals weekly (on Fridays) beginning the end of September SY 2011-12.	September 2011.
RSD - F.5	SASI training and security issues. We recommend to MIT:	Develop a plan to require annual in-service training in SASI for all Information Specialists.	Director of Student Info Systems.	MIT will develop a training calendar specific to the various areas of SASI requiring student data entry. MIT will have a suggested audience identified along with a brief description of the course for these areas. <i>(Original target date: August 14, 2006; ongoing.)</i>	Completed and ongoing.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
RSD - H.2	We recommend to MIT:	Establish a procedure for daily electronic notification to schools of students who may be considered truant.	Director of Student Info Systems.	MIT has setup the electronic notification of students who may be truant. This process will be placed on an automated scheduler to run daily on school days. <i>(Original target date: August 25, 2006.)</i>	A process is in place in PowerSchool for schools to run truancy reports. Secondary schools have proven to be problematic due to the calculation of daily attendance. Truancy information will be posted on the school's dashboard.	August 2011 and ongoing.
RSD - J.1	Management of the student data process. We recommend that MIT:	Develop a calendar of regularly scheduled meetings for all parties involved with student data operations to review the status of projects and tasks, and to identify information that should be communicated, and how it should be communicated.	Director of Student Info Systems.	MIT will schedule bi-weekly meetings with all parties involved with student data. These meetings will be mandatory for all involved with student data. <i>(Original target date: Starting July 28, 2006.)</i>	Completed.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
RSD - J.5	Management of the student data process. We recommend that MIT:	Develop a student data systems accountability plan that which would include a calendar of all data operations and projects, with timelines, and including data procedures that need to be completed at school sites. This plan should also include the designated person responsible for each operation.	MIT Staff.	MIT will develop quarterly calendars which will outline the major events involving student data. This calendar with include, but not limited to, State reporting, testing, and local data entry requirements. <i>(Original target date: Starting August 14, 2006.)</i>	Action product has changed over time. The monthly IS calendars will be combined to provide an entire year's list of events. This will be posted to ACORN. The Division Production Calendar has been developed and will be posted to ACORN prior to start of SY 11/12. The department responsible for each event is identified.	Yearly Calendar - August 2011. Overall SIS Accountability plan based on PowerSchool - December 2011.

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>INTERNAL AUDIT - Audit of Teacher Turnover and Retention (TTR) Issued January 2008</b>						
TTR - A.4	<b>Condition A.</b> District turnover rate of 16.2% is comparable to national average of 16.8%, but 21 of 51 schools had rates higher than the average.	Ensure that each teacher is aware of the process for sharing concerns, issues, and/or complaints in an effective, professional manner to site and District management without fear of retribution or retaliation.	Board Attorney; Principals; CDIO; CAO; Academic Auditor.	1. Review and revise policies KN-R and GAE(2-R) 2. Principals will be required to put copies in staff handbook automatically through print shop 3. Ethics Hotline training will be a requirement at each site via a video to be shown at the site as well as during new teacher training and substitute training.	Partially completed. Academic Affairs will ensure that all necessary policy information is included in annual staff handbooks. Ethics HotLine training was provided at all school sites. HR, Data and Information and Internal Audit are creating a video presentation that will be available to all schools and departments.	December 2011.
<b>INTERNAL AUDIT - Audit of Southwest Middle School (SWMS) Issued September 2008</b>						
SWMS - B.4	<b>SWMS Condition B</b> - Data Changes in Student Discipline.	Ensure that the directions for determination, disposition and recording of discipline data are accessible on the District's intranet, ACORN.	Manager of Web Services.	Will work with Technology Department to comply with this recommendation.	In progress.	September 2011.
SWMS - C.3	<b>SWMS Condition C</b> Grade Changes That Did Not Comply With District Guidelines.	Define and identify "mandatory intervention programs" and their use in all District schools as required by Board Policy/Administrative Regulation IHE-R.	Exec. Dir. - Middle Schools; Sr. Dir. of Curriculum & Instruction.	Recommendation accepted.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SWMS - C.4	<b>SWMS Condition C</b> Grade Changes That Did Not Comply With District Guidelines.	Define "credit recovery" programs in the District's middle schools and determine if such programs can be used to assist a student in making up work in order to pass a course. If so, design a "credit recovery" program which consists of defined standards for how students are considered eligible for a credit recovery program, the time requirement for such program, how the program is developed and managed, and how competencies for mastery and/or standards are determined and measured. The District needs to ensure that if a credit recovery program is to be offered at a District middle school, consistency in how the program is implemented and monitored needs to be required at all District middle schools.	Exec. Dir. - Middle Schools; Sr. Dir. - Curriculum & Instruction; Exec. Dir. - Student Support Services.	Defined in Administrative Regulation IHA-R, Student Achievement.	Completed.	
SWMS - C.5	<b>SWMS Condition C</b> Grade Changes That Did Not Comply With District Guidelines.	Revise Board Policy IHE-R to reflect the District's intent for "credit recovery" programs and guidelines on how such programs are implemented and monitored at middle schools.	Sr. Dir. - Curriculum & Instruction.	Board Policy IHE-R will be revised to reflect credit recovery guidelines for middle schools.	Completed.	
<b>INTERNAL AUDIT - Fixed Asset Accountability (FAA) Issued July 2009</b>						
FAA - A.2.	It appears that deletions may not be posted to the District's Fixed Asset Inventory List in a timely manner. This inaccuracy could require the site Fixed Asset Administrator to search for assets that should have already been deleted from the site's Fixed Asset Inventory List.	We recommend that the District ensure that a process is in place to remove assets from the Fixed Asset Inventory List in a timely manner, as well as a process for verifying that deletions are made accurately and completely. The District Fixed Asset Accountant should run a report listing all assets deleted from LEAFS on a routine basis (daily or weekly) and compare that report to the deletion forms submitted by site Fixed Asset Administrators. This will reduce the risk that the incorrect items have been deleted from the system or have been overlooked in the deletion process.	Comptroller; Fixed Asset Accountant.	Management agrees with this recommendation. The Accounting Department procedures will be developed to address this by July 31, 2009.	Completed.	

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<b>INTERNAL AUDIT - Risk Management Issued December 2009</b>						
Risk C - 1	Analysis of databases maintained by Risk Management indicated that data is not recorded consistently.	We recommend that the Risk Management Department take the following actions: 1. Update and rename the Serious Incident Form with fields that can be used to analyze potential risks. Include specific instructions on the proper use of the form. Post the revised form to ACORN.	Risk Management; IT Department.	Risk Management in collaboration with Instructional Technology will place the new incident forms on-line. The new form will be renamed <u>Risk Management Incident Report</u> . The <u>RMIR</u> will have simple instructions and drop down boxes for consistent naming conventions.	Form has been renamed. Requests have been made with Technology to automate the form. The form is available on ACORN.	September 2011.
Risk C - 2	Analysis of databases maintained by Risk Management indicated that data is not recorded consistently.	2. Ensure that data entry into the database uses consistent naming conventions and abbreviations to allow analysis of the data.	Risk Management; IT Department.	The electronic form will include drop down boxes for consistent naming conventions.	Completed.	
Risk C - 3	Analysis of databases maintained by Risk Management indicated that data is not recorded consistently.	3. Strengthen reports to the school administrators that identify risks and strategies to reduce those risks.	Risk Management.	<u>Risk Management Safe School Analysis Reports</u> to School Administrators will include trends and identified site risk with strategies to reduce the risk.	Completed.	
<b>INTERNAL AUDIT - Review of Textbook Procurement Process (Text) Issued December 2009</b>						
Text - A	<b>Condition A.</b> Outdated and incomplete operational procedures.	Academic Affairs and the Finance Department develop, document and combine inventory procedures into one document that incorporates all participants in the textbook lifecycle, including the responsibility of each job function involved in the process. The process should:	Academic Affairs; Finance Department.	The Chief Officers of Academic Affairs and Finance will develop a detailed plan by the end of January that will incorporate all recommendations.	<i>See below.</i>	
Text - A.1	<b>Condition A.</b> Outdated and incomplete operational procedures.	1. Define each step in the lifecycle of the textbook, along with the department/person responsible for each step.	Academic Affairs; Finance Department.		Completed.	
Text - A.2	<b>Condition A.</b> Outdated and incomplete operational procedures.	2. Include a report that will compare (at least annually) the projected enrollment at each school to the inventory of books on hand at each school.	Academic Affairs; Finance Department.		In progress. Procedures created but not communicated in written form.	September 2011.
Text - A.3	<b>Condition A.</b> Outdated and incomplete operational procedures.	3. Establish procedures for transferring books between schools at various intervals- both prior to the arrival of students and after initial enrollment counts - to provide each school with the tools needed to teach each student effectively.	Academic Affairs; Finance Department.		In progress. Procedures created but not communicated in written form.	September 2011.

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Text - A.4	<b>Condition A.</b> Outdated and incomplete operational procedures.	4. Include an end of the year inventory reconciliation process that includes accounting for textbooks that have been lost (paid/unpaid) for the year.	Academic Affairs; Finance Department.		In progress. Procedures created but not communicated in written form.	September 2011.
Text - A.5	<b>Condition A.</b> Outdated and incomplete operational procedures.	5. Communicate the new procedures to all involved participants, including adding forms to ACORN.	Academic Affairs; Finance Department.		In progress. Procedures created but not communicated in written form.	September 2011.
<b>INTERNAL AUDIT - Review of Transportation - Bus Inventory (Trans) Issued April 2010</b>						
Trans - C.1	<b>Condition C.</b> Installation of equipment on some buses obscures information required by the District.	The Transportation Department should ensure that all identifying information (VIN) is easily accessible on each bus. Any equipment obscuring the VIN should be moved and mounted in another location on the bus.	Transportation Department.	1. Operations has instructed First Student to relocate all equipment obscuring the VIN. 2. Operations will place language in contract beginning 2010-2011 that prohibits placing equipment in locations that block the VIN.	Partially completed. First Student has been given these instructions. Operations is currently in the process of finalizing a three year contract extension with First Student. This will be included in the contract.	August 2011.
<b>INTERNAL AUDIT - Audit of Management and Documentation of Student Behavior (SB) Issued October 2010</b>						
SB-A.1	More thorough and clearly defined communication is needed on a regular basis among all parties who are involved in the student discipline process.	Internal Audit recommends that the District develop a District-wide form for elementary schools to track discipline data at the school-level for Level I offenses that do not require entry in PowerSchool. The form should be aligned with the identified Level I incidents and dispositions in the student code of conduct, and needs to be accessible on ACORN for all elementary school administrators. Guidance for use of the form needs to be provided to ensure consistency.	CDIO; Executive Directors; Sr. Director, Pupil Personnel Services; SIS Support Manager.	The Level I Violations Form for Elementary Schools will be revised based on principal input and aligned with the Student/Parent Handbook. The SCCPSS logo and revision date will be printed on the new form and the form will be accessible on ACORN under District Forms.	Completed. Form revised.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SB- A.2	More thorough and clearly defined communication is needed on a regular basis among all parties who are involved in the student discipline process.	Just as schools are encouraged to have a Discipline Data Team, Internal Audit recommends that Academic Affairs staff schedule regular meetings to discuss discipline issues in schools, guidance given to the schools in that area, and the appropriate communication channels to distribute new information. These meetings should include Systems Training Information Specialists, Student Information System staff, Pupil Personnel staff, Executive Directors and any other Central Office staff members with an interest in the student discipline process and results.	Executive Directors; Senior Director, Technology; Sr. Director, Pupil Personnel Services; Director, Student Information Systems.	District level data teams will meet monthly with reports being provided to the team in advance of each meeting. The report will summarize district level data broken down by school, ethnicity, and students with disabilities (SWD).	Combined District-level discipline data and truancy teams meet regularly. SIS provides reports.	October 2010 and ongoing.
SB-A.3	More thorough and clearly defined communication is needed on a regular basis among all parties who are involved in the student discipline process.	Internal Audit recommends that both elementary and secondary Administrator Rubrics and Teacher Flow Charts be reviewed, revised to reflect current District guidance, and formatted in a consistent form and look with the SCCPSS logo and the revision date printed on the document. These documents need to be accessible on ACORN, under the appropriate administrator and teacher resources.	CDIO; Senior Director, Technology; Executive Directors.	Additional feedback regarding the forms will be gathered during the Professional Senate meetings, Principal Cluster meetings and Student Senate meetings. Teacher and principal suggestions will be included in the revision of the documents. The forms will be formatted in a consistent form and look with the SCCPSS logo and revision date printed on the document. The forms will be posted on ACORN under District Forms.	Completed.	
SB-A.4	More thorough and clearly defined communication is needed on a regular basis among all parties who are involved in the student discipline process.	Internal Audit recommends that the District continue developing proactive measures to increase opportunities for stakeholders to participate in forums and facilitative workshops to have "courageous conversations" regarding how all stakeholders can help improve student discipline.	Board of Education; Superintendent.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.



Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SB-B.1	There are inconsistencies at school sites in the processes being used for identifying, collecting and recording student behavior, and the lack of internal controls which would help to prevent inconsistencies.	Clear directions regarding the specific use of State codes should be provided to all site administrators responsible for discipline, with frequent and consistent monitoring through the school year.	CDIO; Executive Directors; Sr. Director, Pupil Personnel Services.	Detailed information on State and local codes will be posted on ACORN for administrative use. Information will contain code, code type, incident type, definition, additional information, examples, and Student/Parent Handbook rule violations. Information will help in using State vs. local codes.	State codes are defined and posted on ACORN. Local codes will be reviewed during principals' training in August 2011.	September 2011.
SB-B.2	There are inconsistencies at school sites in the processes being used for identifying, collecting and recording student behavior, and the lack of internal controls which would help to prevent inconsistencies.	District Management should consider removing local codes for discipline data.	CDIO; Executive Directors; Sr. Director, Pupil Personnel Services; Sr. Director, Technology; Director, Student Information Systems.	A team consisting of Executive Directors, Sr. Director of Pupil Personnel, Principals and Director of SIS will reconvene to review State and local codes and a final recommendation of which codes to use will be made to the CAO. To assist in identifying local vs. State, the local code will be prefixed with an "L." ACORN and PowerSchool screens will be updated to reflect the change.	Completed. In PowerSchool, a distinction between state and local codes has been established.	
SB-B.3	There are inconsistencies at school sites in the processes being used for identifying, collecting and recording student behavior, and the lack of internal controls which would help to prevent inconsistencies.	The Disciplinary Referral Form should be revised prior to the beginning of SY 10/11. The new form should be based on the PowerSchool data screens, using the same terminology and sequence to make the data entry process efficient.	CDIO; Executive Directors; Sr. Director, Pupil Personnel Services; Director, Student Information Systems.	The Discipline form will be revised for clarity and matched as closely as possible to the discipline data entry screen in PowerSchool. The revised form will reflect principals' recommendations and will be placed on ACORN with the revision date printed.	Completed.. Form was revised in October 2010.	
SB-B.4	There are inconsistencies at school sites in the processes being used for identifying, collecting and recording student behavior, and the lack of internal controls which would help to prevent inconsistencies.	Additional training should be provided for all PowerSchool users, including those previously trained. The training should be mandatory and thorough, including conceptual training (why we do it this way) as well as technical training (how we do it). Written guidelines need to be available to all staff members responsible for using PowerSchool.	CDIO; Sr. Director, Pupil Personnel; Executive Directors; SIS Support Manager; Professional Development.	Written guidelines will be reviewed and posted on ACORN. Conceptual training will be provided by Pupil Personnel; technical training will be scheduled and provided by Systems Training and Information Support (STIS).	Training will be provided for Information Specialists by Technology - August 2011; Principals' training by Academic Affairs August 2011.	August 2011 and ongoing.

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SB-B.5	There are inconsistencies at school sites in the processes being used for identifying, collecting and recording student behavior, and the lack of internal controls which would help to prevent inconsistencies.	Specific guidelines, directions and internal controls for ensuring accurate data is recorded in PowerSchool should be provided and implemented. This information should be communicated to all staff involved in the discipline process.	CDIO; Executive Directors; SIS Support Manager; Professional Development; Director, Student Information Systems.	Written guidelines and directions will be reviewed and posted on ACORN. Discipline edit reports will be created to ensure data accuracy. Once completed, all staff involved in the discipline process will be notified.	Completed.	
SB-B.6	There are inconsistencies at school sites in the processes being used for identifying, collecting and recording student behavior, and the lack of internal controls which would help to prevent inconsistencies.	Management should consider establishing ownership of each process in all areas of documentation of discipline in PowerSchool to provide accountability.	CAO; CDIO.	Functional and ownership maps will be created and posted on ACORN. Information will be communicated to all staff involved in the discipline process.	Completed.	
SB-B.7	There are inconsistencies at school sites in the processes being used for identifying, collecting and recording student behavior, and the lack of internal controls which would help to prevent inconsistencies.	Internal Audit recommends that internal controls be developed to ensure that all State incident and disposition codes are reported accurately to the State with Student Record data. These controls should be communicated to each school to ensure understanding of the State requirements for reporting student discipline data.	CDIO; Executive Directors; Sr. Director, Pupil Personnel Services; Director, Student Information Systems.	Reports and edits will be created to ensure all State incidents and dispositions are reported accurately to the State and Board of Education. New reports will be communicated to all staff involved in the discipline process. Reports will be created to clearly show differences and continuations of actions on same incident.	Completed and ongoing. Comparison reports were generated for verification. Academic Affairs will review the reports.	
SB-C.1	There is not a clear understanding of who "owns" specific steps in the student behavior discipline reporting process.	Internal Audit recommends that a process map of the discipline process be developed and distributed to all schools. The process should identify each step in the process, the person responsible for completing that step, and the person(s) responsible for providing guidance in that area. Providing the process map to all staff establishes the accountability for those actions.	CDIO; Executive Directors; Sr. Director, Pupil Personnel Services; Chief of Campus Police.	A discipline functional and ownership map will be created and posted on ACORN. Information will be communicated to all staff involved in the discipline process. Pending Steering Committee recommendations.	Completed and ongoing. Function and ownership maps were generated by Technology. Academic Affairs will review reports regularly.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SB-D.1.1	The Hearing Office processes do not promote efficient, cost-effective and consistent solutions to discipline matters. Data is not maintained accurately and efficiently.	Internal Audit recommends that the District shorten the time required to reach final disposition of each case. Each day that the student does not attend classes may have a negative effect on his/her education. Opportunities to shorten the time may include encouraging school administrators to conclude investigations faster using the SRO; scheduling hearings more frequently when needed; educating the students and parents about the hearing process to encourage more parents to waive the hearing process; require Hearing Officers to render a decision the day of the hearing instead of waiting up to five days; allowing the Hearing Office staff to schedule "intake appointments" at Scott Alternative Learning Center as soon as the Hearing Officer determines that is the consequence; additional opportunities may also exist.	Sr. Director, Pupil Personnel Services; Chief of Campus Police; Executive Director - High Schools; Alternative School Principal.	Hearings will be held daily if necessary. District placement meetings are currently held bi-monthly on Mondays and will also be conducted on additional days as the need arises. A meeting will be held with Scott staff and the Hearing Office to help ensure a smooth transition for students scheduling intake appointments at Scott Alternative Learning Center.	Completed and ongoing. SY 10/11 meetings were held "as needed." Academic Affairs will continue to schedule weekly meetings.	
SB- D.1.2	The Hearing Office processes do not promote efficient, cost-effective and consistent solutions to discipline matters. Data is not maintained accurately and efficiently.	Internal Audit recommends that the Hearing Office staff review the various types of communication to parents to streamline the process of providing accurate and timely information related to the placement of each student. The most direct and immediate form of communication (typically a phone call) should be used.	Sr. Director, Pupil Personnel Services.	The Hearing Office staff will call the homes of students that have dispositions from the Hearing Office. If no answer is received, written notification followed by a visit from the school social worker will take place.	Completed and ongoing. Hearing Office makes phone calls. Social Workers assist if necessary.	
SB-D.1.3	The Hearing Office processes do not promote efficient, cost-effective and consistent solutions to discipline matters. Data is not maintained accurately and efficiently.	Internal Audit recommends, in order to promote open and confidential communication, that walls or partitions be installed in the Hearing Office to promote confidential communication between staff and students/parents, as well as giving the privacy required when witnesses are sequestered.	COO; Senior Director, Maintenance/ Operations.	Walls or partitions will be installed in the Hearing Office to promote confidential communication between staff and students/parents, as well as giving the privacy required when witnesses are sequestered.	In progress.	October 2011.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SB-D.2.1	The costs involved in the student hearing process need to be reviewed to identify any inefficient or redundant processes. Procedures need to be streamlined to take advantage of any cost-saving opportunities identified.	Internal Audit recommends the Board of Education (BOE) review any requirements or advantages for including a Board attorney in all student hearings. If the Board determines that legal representation is beneficial to the process, the Board should consider less expensive alternatives, such as an in-house attorney or an in-house paralegal for routine matters.	Board of Education.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.
SB-D.2.2	The costs involved in the student hearing process need to be reviewed to identify any inefficient or redundant processes. Procedures need to be streamlined to take advantage of any cost-saving opportunities identified.	Internal Audit recommends Academic Affairs consider making the Hearing Office administrator a full-time position. Reductions in legal fees and/or other staffing changes (based on efficiencies noted elsewhere in this report) could cover the costs for this staffing increase.	CAO; CFO.	The Chief Academic Officer and the Chief Financial Officer will identify funds to make the Hearing Office Administrator a full-time position.	Monies have been identified; job has been posted; interviews will follow.	September 2011.
SB-D.2.3	The costs involved in the student hearing process need to be reviewed to identify any inefficient or redundant processes. Procedures need to be streamlined to take advantage of any cost-saving opportunities identified.	Internal Audit recommends that procedures be developed to encourage District staff to consult with experienced administrators or other knowledgeable staff before contacting the Board attorney for advice. In many cases, the advice sought from the attorney has been provided to other District staff, but the information has not been adequately shared with others. Review of the accumulated knowledge base may reduce fees charged by the Board attorney.	Executive Directors; Sr. Director, Pupil Personnel Services.	District staff will be advised by the Chief Academic Officer to consult with experienced administrators or other knowledgeable staff before contacting the Board attorney for advice.	CAO will conduct training for Principals in September 2011.	September 2011.

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SB-D.2.4	The costs involved in the student hearing process need to be reviewed to identify any inefficient or redundant processes. Procedures need to be streamlined to take advantage of any cost-saving opportunities identified.	Internal Audit recommends that the documentation from the Board attorney to Superintendent regarding "Conditional Discipline," which suggests additional methods to reduce attorney costs and involvement in the discipline process, be reviewed to determine possible steps to reduce attorney costs.	Board of Education; Superintendent.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.
SB-D.3.1	The data recorded and reported by the Hearing Office is not always reliable, accurate and verifiable.	Internal Audit recommends that each Hearing Office file be organized in a consistent manner to allow easy review of the data when needed. The files should contain all of the material presented by the administrator as well as all documentation generated by the Hearing Office. Any additional information regarding the case should be included in this file to facilitate any additional review or appeal of the case. Any unused or duplicate forms need to be shredded.	Sr. Director, Pupil Personnel Services; Hearing Office staff; CDIO.	The Director of Pupil Personnel Services will work with appropriate staff within the Technology Division to implement an electronic process for data storage. Until such time, a checklist will be created for each file and each Hearing Office file will be organized in a consistent manner to allow easy review of the data when needed. The files will contain all of the material presented by the administrator as well as all documentation generated by the Hearing Office. Any additional information regarding the case will be included in this file to facilitate any additional review or appeal of the case. Any unused or duplicate forms will be shredded.	Completed. Hearing Office currently uses a Sequel Platform. When the student ID# is entered, demographic data generated from PowerSchool populates this database. Hearing Office database is under control of the Technology Dept. Hardcopy file checklist has been revised.	

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SB-D.3.2	The data recorded and reported by the Hearing Office is not always reliable, accurate and verifiable.	Internal Audit recommends the Hearing Office staff complete a thorough review of the documentation provided to ensure that it is complete, consistent and accurate. The charge letter should include only the rule/law violations related to this incident, not incidents over the past months/years leading up to this incident (chronic violations are an exception). The police report should support the charges; if not, the Hearing Office Administrator should determine the reasons why not.	Sr. Director, Pupil Personnel Services; Chief of Campus Police.	The Hearing Office staff will complete a thorough review of the documentation provided to ensure that it is complete, consistent and accurate. The charge letter will include only the rule/law violations related to this incident, not incidents over the past months/years leading up to this incident (chronic violations are an exception). If the police report does not support the charges, the Hearing Office Administrator will determine the reasons it does not. A collaborative meeting will be held with staff from Pupil Personnel, Hearing Office, principals and information specialists to review the types of documentation that should be submitted.	In progress. Documentation has improved. Additional training is still needed. Administrators will receive training in August 2011.	August 2011 and ongoing.
SB-D.3.3	The data recorded and reported by the Hearing Office is not always reliable, accurate and verifiable.	Internal Audit recommends the Hearing Office staff complete refresher training in the proper use of Access databases. This will allow them to assume responsibility for annual maintenance of the database, as well as allowing them to change the information recorded in the database to accommodate new reporting requests and requirements. The database should be updated frequently (daily or weekly) to ensure that all reports produced are accurate. The database should be modified to include all the information necessary to produce the NCLB Unsafe School Choice Option (USCO) report to reduce the risk of inaccuracies in manual reporting. The database should also include drop-down lists of locations, offenses, codes, etc. to ensure accurate and consistent reporting of data.	Sr. Director, Pupil Personnel Services; Senior Director, Technology; Director, Student Information Systems; Senior Database Administrator.	The database will be restructured and moved centrally to a MS SQL platform. Data fields will be reviewed and defined for development. Reports will also be reviewed and defined for development. Subject to Steering Committee changes on process and procedures.	In progress. SQL platform has been established. "USCO" field was added to database.	December 2011.

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SB-D.3.4	The data recorded and reported by the Hearing Office is not always reliable, accurate and verifiable.	Internal Audit recommends Academic Affairs and Division of Data and Information work together to ensure data is recorded completely and accurately as it relates to suspensions, expulsions, and transfers. In addition, procedures should be developed to designate the person responsible for entering the correct disposition code after the Hearing Officer has made his/her decision. These procedures need to be communicated to the Hearing Office and school staff.	CDIO; Executive Directors; Director, Pupil Personnel; SIS Support Manager.	The Chief Academic Officer and the Chief Data and Information Officer will work with appropriate staff within their areas of responsibility to ensure data is recorded completely and accurately as it relates to suspensions, expulsions, and transfers at the schools and in the Hearing Office. The Information Specialists will be responsible for entering all discipline data at the schools.	In progress. Pupil Personnel held meeting in fall 2010. Information Specialists enter discipline data. Assistant Principals are to be trained in PowerSchool discipline data entry as backup. Academic Affairs will provide additional training to administrators - August 2011.	August 2011 and ongoing.
SB-D.4.1	School Resource Officers can provide expertise which may make the discipline referral process more efficient and transparent.	Internal Audit recommends the Board of Education review the guidance to the District on the use of the "designated felony offense" statute in the District to determine that it agrees with the intent and vision of the BOE.	Board of Education.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.

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SB-D.4.2	School Resource Officers can provide expertise which may make the discipline referral process more efficient and transparent.	Internal Audit recommends school administrators ensure that a police report is created for each incident that must be reported to the GA DOE based on NCLB mandates. The Hearing Office should double-check that these reports are included in the hearing package as part of their normal document review.	Executive Directors; Sr. Director, Pupil Personnel Services; Chief of Campus Police; Principals.	School administrators will be reminded to submit a police report for all incidents that are to be reported to GA DOE based on NCLB mandates. This will also be included on the checklist created specifically for the Hearing Officer's use. The Hearing Office will ensure that these reports are included in the hearing package.	In progress. Continue to remind Principals to submit a police report. Additional training for administrators is needed.	August 2011.
SB-D.4.3	School Resource Officers can provide expertise which may make the discipline referral process more efficient and transparent.	Internal Audit recommends the school resource officer be consulted for each potential "designated felony offense" incident to determine that the incident meets the legal criteria.	COO; Executive Directors; Sr. Director, Pupil Personnel Services; Chief of Campus Police; Principals.	The school resource officer will be consulted for each potential "designated felony offense" incident to determine that the incident meets the legal criteria. Principals will be informed of this requirement.	Completed and ongoing. For incidents on campus, SRO determines "DF offense." Continuous training is required.	
SB-D.4.4	School Resource Officers can provide expertise which may make the discipline referral process more efficient and transparent.	Internal Audit recommends that all charges (whether violations of State/local codes or Board rules) be determined by the school administrator and/or the school resource officer. In our opinion, the Hearing Office staff should never determine the charges against a student and should not change or supplement the charges provided by the school administrator.	COO; Executive Directors; Sr. Director, Pupil Personnel Services; Chief of Campus Police; Principals.	School administrators will be responsible for determining all charges (whether violations of State/local codes or Board rules). The Hearing Office will not determine the charges against a student and will not change or supplement the charges provided by the school administrator.	Completed.	
SB-D.4.5	School Resource Officers can provide expertise which may make the discipline referral process more efficient and transparent.	Internal Audit recommends the SRO or another District staff member notify the Probation Officer of any student referred to the Hearing Office, if applicable. The Probation Officer should be invited to participate in the student hearing process to ensure coordination of efforts and lessen the time students are away from class.	Sr. Director, Pupil Personnel Services; Chief of Campus Police.	The Sr. Director of Pupil Personnel Services will notify the Probation Officer of any student referred to the Hearing Office when appropriate. The Probation Officer will be invited to participate in the student hearing process to ensure coordination of efforts and lessen the time students are away from class. This procedure will be shared with appropriate persons within the Juvenile Justice System.	Completed and ongoing. Director of Pupil Personnel & Chief of Campus Police consult with Juvenile Court staff on a regular basis. Additionally they attend the Juvenile Court stakeholder's meeting.	



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SB-D.4.6	School Resource Officers can provide expertise which may make the discipline referral process more efficient and transparent.	Internal Audit recommends school administrators take steps to ensure that the formal charge letter contains the same information as the police report. Conflicting charges undermine the District's and school's credibility.	Executive Directors; Sr. Director, Pupil Personnel Services; Principals.	The Sr. Director of Pupil Personnel Services will work with school administrators to ensure that the formal charge letter matches the information on the police report.	Completed. Training was provided in Fall 2010.	
SB-E.1	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	Internal Audit recommends the Board and the Superintendent review Board Policy JD - Student Discipline, and Administrative Regulation JD-R:	Board of Education; Superintendent.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.
SB-E.1a	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	To consider revisions and/or deletions of the District's definitions related to expulsion.	Board of Education; Superintendent.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.

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SB-E.1b	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	To consider revisions to Rule 15-Electronic Devices (Cell Phones) to ensure that it represents the vision of the District.	Board of Education; Superintendent.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.
SB-E.1c	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	To clarify the use of the term "zero tolerance" and how it is to be implemented in schools.	Board of Education; Superintendent.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.

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SB-E.1d	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	To revise the Code of Conduct for student discipline to reflect these changes.	Board of Education; Superintendent.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.
SB-E.1e	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	To implement these changes in SY 11/12.	Board of Education; Superintendent.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.

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SB-E.2	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	Internal Audit recommends that the District immediately begin using the disposition code 60 provided by the state to indicate students have been transferred to a Crossroads Alternative Learning Center as defined by the GA DOE instead of being removed from school entirely.	Executive Directors; Sr. Director, Pupil Personnel Services.	School administrators will begin using the disposition code 60 provided by the State to indicate students have been transferred to a Crossroads Alternative Learning Center instead of removed from school entirely.	Completed. Disposition code "60" was eliminated by the State, "61,62,or 63" are codes for transferring students to alternative setting. Withdrawal codes are not to be used.	
SB-E.3	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	Internal Audit recommends a thorough review of the Code of Conduct and/or Student/Parent Handbook for Success. Revisions may include age-appropriate procedures for handling inappropriate student behaviors. This review should include staff, community members, parents and other interested stakeholders. Other GA school districts' student codes of conduct may be reviewed to identify best practices in the organization, style and presentation of the material communicated to parents and students.	Executive Directors; Sr. Director, Pupil Personnel Services; Chief of Campus Police; Code of Conduct Committee; District Discipline Data Team.	The Sr. Director of Pupil Personnel Services will invite external stakeholders, to include students, parents, and members of the community to participate in the review and revision of the Code of Conduct now known as the Student/Parent Handbook for Success.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.
SB-E.4	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	Internal Audit recommends that additional training be provided to all school administrators on the State discipline reporting process, including an understanding of what incidents and dispositions are reported in Student Record. The previous training, which instructed "State codes to State codes" and "local codes to local codes" should be emphasized.	Sr. Director, Pupil Personnel Services; SIS Support Manager; Professional Development.	Additional training will be provided to all school administrators on the State discipline reporting process, including an understanding of what incidents and dispositions are reported in Student Record with an emphasis on "local to local codes."	Completed. Training held in Fall 2010.	

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SB-E.5	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	Internal Audit recommends the District determine the appropriate disposition of incidents that are behavior issues, but not necessarily discipline issues, including such things as tardiness and dress code violations. The District should determine if these incidents warrant reporting to the GA DOE in the Student Record process. Providing this guidance could reduce the number of incidents reported.	District Discipline Data Team.	Tardiness and dress code violations were removed from the Student/Parent Handbook for Success and the Administrator Flowchart as a level one violation. The District's Discipline Team, which includes school administrators, will establish the process for reporting such violations locally.	Completed.	
SB-E.6	There is a need for review and possible revision of policies to determine if the policies and administrative regulations reflect the District's intent for appropriate handling of student discipline.	Internal Audit recommends Academic Affairs revise all Board policies related to bullying immediately after the GA DOE model policy is released (expected no later than January 1, 2011) in order to be included in the revisions to the 2011-2012 Student/Parent Handbook for Success.	Sr. Director, Pupil Personnel Services.	All Board policies related to bullying will be revised and included in the 2011/12 Student/Parent Handbook for Success.	Completed. Bullying policy adopted April 2011.	
SB-F.1	The District has developed and implemented professional training opportunities in the area of appropriate classroom management strategies for District employees. However, only a small number have participate in the "non-mandated" training opportunities.	Internal Audit recommends Academic Affairs develop and communicate a vision of what effective classroom management looks like.	Executive Directors; District Discipline Data Team; Professional Development.	Executive Directors, Director of Professional Development, Principals and School Counselors will develop and communicate a vision of what effective classroom management looks like through workshops with staff and parents.	Completed and ongoing.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SB-F.2	The District has developed and implemented professional training opportunities in the area of appropriate classroom management strategies for District employees. However, only a small number have participate in the "non-mandated" training opportunities.	Internal Audit recommends Academic Affairs encourage all site administrators to support the "resource cadre" identified by Professional Learning to help peer teachers assisting one another in implementing effective classroom management.	Executive Directors; Professional Development.	Professional Learning will consult with administrators to identify exemplary classroom managers. A cadre will be established to allow members of the Professional Learning Team to video tape best practices in action at the elementary, middle, and high school levels. The videos will be uploaded on ACORN to provide immediate access to teachers and administrators. Professional Learning will also create a partnership with teachers in the cadre to mentor teachers who struggle with classroom management.	In progress. Professional Learning has identified teachers who exhibit exemplary classroom management skills as mentors for struggling teachers. Professional Learning has recorded struggling teachers. The contents were reviewed to provide meaningful feedback to targeted teachers.	October 2011 and ongoing.
SB-F.3		The District should also continue to reach out to the community to provide training to parents that helps the students achieve success.	Sr. Director, Pupil Personnel Services; Principals; Communications Department.	Collaboration with community agencies regarding training for parents that helps students achieve success will be provided. This will include Parent University, YES team, LIPT and Systems of Care.	In progress. Training for parents has taken place and will continue. The Exceptional Child Education Department has developed a resource book for parents. Pupil Personnel will merge their resource information into this book. All information will be posted on ACORN and the SCCPSS website.	September 2011.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SB-F.4	The District has developed and implemented professional training opportunities in the area of appropriate classroom management strategies for District employees. However, only a small number have participate in the "non-mandated" training opportunities.	Internal Audit recommends that the District continue to develop appropriate training to consistently develop educator's awareness and skills in managing classrooms that promote student achievement. All administrators should be encouraged to participate in these training sessions.	Principals, Professional Development.	Professional Learning will continue to offer courses in classroom management as a proactive step to provide help for teachers who need assistance. In addition, Professional Learning staff will provide one-on-one support as requested by school administrators, teachers, and the Professional Review Panel. Professional Learning will enhance communications with principals letting them know of scheduled courses so that enrollment is increased. In addition, training for principals will be scheduled so that principals are aware of strategies associated with the research-based <i>Classroom Management That Works</i> course which is based on the research of Dr. Robert Marzano.	Completed and ongoing.	
SB-G.1	Some schools have established and implemented best practices for handling student behavior, however, these are not consistently and effectively being shared and used in all schools.	Internal Audit recommends expanding the use of tools such as SWIS and/or PlascoTrac in schools to improve efficiency in tracking minor discipline/student behavior data as well as providing tools to analyze the data collected.	CDIO; Executive Director - High Schools; Director, Special Education; Sr. Director, Technology; Director, Student Information Systems.	Funding sources for Plasco purchase by high schools will be explored and shared with principals. A determination will be made as to whether Plasco will be purchased by high schools. SWIS and Tardy solutions will be reviewed for handling minor discipline/student behavior. PowerSchool will also be reviewed for handling minor discipline/student behavior by adding additional fields and reports (graphs and tables).	In progress. An RFP was completed. The decision is now held up in protest.	August 2011.
SB-G.2	Some schools have established and implemented best practices for handling student behavior, however, these are not consistently and effectively being shared and used in all schools.	Internal Audit recommends the District continue to support the Student Leadership Program and to seek future opportunities to partner with community businesses to increase students' success in becoming community leaders.	Board of Education; Superintendent.	The Board of Education and District staff will continue to support the Student Leadership Program. Additional opportunities to expand this and similar programs will be encouraged.	Completed and ongoing.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SB-H.1	Community stakeholders' perception of how student discipline is handled may appear to be inconsistent with the District's vision that "ALL means ALL".	Internal Audit recommends continuing to increase the opportunities for all stakeholders to come together with the Board of Education and District personnel to discuss the expectations for appropriate student behavior in school. It may be beneficial to delegate leadership of these meetings to the community and/or individual school stakeholders, such as PTAs and school councils, to increase their participation and commitment.	Board of Education; Superintendent.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.
SB-H.2	Community stakeholders' perception of how student discipline is handled may appear to be inconsistent with the District's vision that "ALL means ALL".	Internal Audit recommends including students in the "courageous conversations." The Superintendent's Student Senate is a good place to start this process, but it could be expanded for this purpose to include students who know the SCCPSS discipline process first hand.	Board of Education; Superintendent.	The Board of Education, along with the Superintendent and key staff members, will begin a comprehensive examination of the entire discipline process used in the District. The initial workshop will be held no later than November 1, 2010. This workshop will break the process into distinct components, develop a work plan and timelines for each component, and create an assessment tool to measure successful completion and implementation of the recommendations. Implementation of all approved recommendations will be complete by the beginning of the 2011/2012 school year.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.



Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SB-H.3	Community stakeholders' perception of how student discipline is handled may appear to be inconsistent with the District's vision that "ALL means ALL".	Internal Audit recommends the Board of Education and Superintendent consider creating a "Marketing Advisory Council" that includes marketing professionals from a variety of local businesses to help spread awareness of the good things that happen in District schools each day. Once established, this group can assist in providing accurate and reliable information related to the student discipline process to community stakeholders.	Board of Education; Superintendent.	The School Board President will host a meeting with the District's Manager of Public Information and Communication and community public relations professionals to initiate a comprehensive marketing plan for the District. The goal of this team will be to inform the community of the successes of the District, schools, staff and students. The initial meeting will be held no later than October 15, 2010.	In progress. Workshops were held with various stakeholders throughout the year. Final recommendations and Board approval are still in progress.	Pilot program to be completed by June 2012.
SB-I.1	Other Matters.	Internal Audit recommends the District consider developing an electronic tracking system outside of PowerSchool to monitor Pre-K discipline referrals. This recommendation may be satisfied if the District approves use of the SWIS program. The District also has the ability to develop workflows using ACORN that could be used for this purpose.	Pre-K; Director, Student Information Systems.	The Director of Pre-K will work with appropriate staff in Technology to explore the possibility of developing an electronic tracking system outside of PowerSchool to monitor Pre-K discipline referrals.	In progress.	August 2011.
SB-I.2	Other Matters.	Internal Audit recommends the Department for Exceptional Children ensure that communication and directions are provided to all schools that serve SWD, and ensure their awareness of the risk to the District if in-school and out-of-school suspension disposition codes are assigned too frequently to SWD. Training in "best-practice" strategies should be offered to all schools.	Director, Special Education; Special Education Program Managers; Professional Development.	<ol style="list-style-type: none"> <li>1. A toolkit will be developed that will provide administrators with a menu of options as alternatives to suspension and research-based behavior management strategies.</li> <li>2. A middle school initiative has been implemented in which additional support has been provided to 7 middle schools with the intent of working with students who are at risk for being suspended to improve pro-social behaviors and to reduce suspensions in the school.</li> <li>3. Principals have been informed that in school suspension counts against the maximum 10 days which students with disabilities are permitted to be suspended.</li> </ol>	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SB-I.3	Other Matters.	Internal Audit recommends establishing appropriate guidance and procedures for bus drivers to follow regarding student discipline, and to communicate this guidance to all bus drivers and site administrators at the beginning of SY 10/11.	COO.	Bus drivers will be informed of appropriate guidance and procedures to follow regarding student discipline.	Completed and ongoing. Bus drivers receive quarterly training and are using the new district Disciplinary Referral Form	
SB-I.4	Other Matters.	Internal Audit recommends having First Student management consider using the District's Disciplinary Referral Form (when revised) to provide consistency in the recording of discipline data in PowerSchool.	COO.	Bus drivers will be trained on the use of the District's Disciplinary Referral form currently being used and the revised form once in place.	Completed.	
<b>INTERNAL AUDIT - Procurement Audit of ESPLOST Funds (E-10-02) Issued March 2011</b>						
E-10-02 A.1	Failure to require concise, accurate supporting documentation with each individual Application for payment could result in inaccurate payments to the CMR. Failure to monitor the supporting documentation provided could also result in inaccurate payments to the CMR.	The District should establish clear expectations of the supporting documentation required with each Application for Payment, including who is responsible for reviewing and approving the supporting documentation.	COO; CFO.	The Chief Operations Officer and Chief Financial Officer have coordinated multiple meetings among all internal stakeholders to continuously improve the invoice review and payment process. The District believes that this information is currently being sufficiently reviewed, but the current contract language used for Construction Manager at Risk (CMR) projects will be updated for future projects to more clearly prescribe what supporting documentation should be provided in applications for payment. The COO and CFO will also provide a detailed matrix of who is responsible for reviewing and approving applications for payment, including the supporting documentation, by April 30, 2011. This matrix will be inclusive of the design professional, program manager (if applicable), operations department and finance department and will define what each area is responsible to review.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
E-10-02 A.2	Failure to require concise, accurate supporting documentation with each individual Application for payment could result in inaccurate payments to the CMR. Failure to monitor the supporting documentation provided could also result in inaccurate payments to the CMR.	Each Application for Payment should include documentation to support the amount requested as reimbursement/payment to the CMR or GC.	COO; CFO.	The Chief Operations Officer and Chief Financial Officer have coordinated multiple meetings among all internal stakeholders to continuously improve the invoice review and payment process. The District believes that this information is currently being sufficiently reviewed, but the current contract language used for Construction Manager at Risk (CMR) projects will be updated for future projects to more clearly prescribe what supporting documentation should be provided in applications for payment. The COO and CFO will also provide a detailed matrix of who is responsible for reviewing and approving applications for payment, including the supporting documentation, by April 30, 2011. This matrix will be inclusive of the design professional, program manager (if applicable), operations department and finance department and will define what each area is responsible to review.	Completed.	
E-10-02 B.1	Establishing a process to define and document adequate review of Applications for Payment/invoices will strengthen the monitoring controls over ESPLOST expenditures.	The District should reassess the Facilities Construction Department review/approval process and document each step with reference to the responsibilities of each reviewer and the purpose of the approval. To maintain transparency in all ESPLOST funded projects, the District should determine if this process should be in place for all projects without a General Contractor/CMR.	COO; Sr. Director of Facilities Construction.	The Chief Operations Officer and Chief Financial Officer will provide a detailed matrix of who is responsible for reviewing and approving applications for payment, including the supporting documentation, by April 30, 2011. This matrix will be inclusive of the design professional, program manager (if applicable), operations department and finance department and will define what each area is responsible to review.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
E-10-02 C.1	The consultant relationship between a CMR and a local contractor (also an employee of the District) created a potential conflict of interest that is not permitted by the CMR contract. Failure to disclose the potential conflict of interest may create a public perception of inequity and discrimination.	All potential sub-contractors/consultants be required to complete a "financial disclosure form" similar to that completed by employees to ascertain if any potential conflicts of interest exist. Obtaining this information prior to the sub-contractor/consultant completing any work would give the GC or CMR and SCCPSS management the opportunity to determine if an actual conflict of interest exists and take appropriate actions required by Board Policy.	CAO; COO.	Academic Affairs will review the Conflict of Interest Policy with all principals no later than April 30, 2010, with specific instructions that this information must be shared with all school staff. It is also our recommendation at the opening staff meeting of each school year, the principal will review the Conflict of Interest Policy with all staff members and have forms available at that time. The District will require that all prime contractors have all Sub-Contractors and Consultants complete a form stating whether any officer of their company is an employee of the Savannah-Chatham County Public School System.	Completed.	

**INTERNAL AUDITS - Continuous Auditing (CA)**

**INTERNAL AUDITS - Continuous Auditing - Review of Local Travel** *Issued August 2010*

09-CA-09	Internal controls over local travel reimbursements appear to be operating effectively.	None.	CFO; Director of Disbursements.			
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**INTERNAL AUDITS - Continuous Auditing - Review of Student Activity Funds Monthly Procedures** *Issued August 2010*

09-CA-11 1	With the introduction of a new computer system, the Student Activity Fund Handbook should be revised and updated to reflect new processes.	Continue to monitor monthly reports and discrepancies for unusual activity and training/customer service possibilities.	CFO; Comptroller.	Management agrees with this recommendation.	Completed.	
09-CA-11 2	With the introduction of a new computer system, the Student Activity Fund Handbook should be revised and updated to reflect new processes.	Revise guidelines within Student Activity Fund Handbook based on the new Student Activity Fund System.	CFO; Comptroller.	Management agrees with this recommendation.	Completed.	

**INTERNAL AUDITS - Continuous Auditing - Review of Purchasing / Vendor File Maintenance** *Issued February 2011*

10-CA-01 1	Lack of monitoring controls for conflict of interest can expose the District to a potential misuse of funds.	Reassess the vendor file maintenance process to ensure potential conflicts of interest are disclosed.	CFO.	Work with Technology to revise the Vendor File Maintenance form to clarify possible conflicts of interest. Work with Technology to allow Purchasing Department staff to search current employees' home addresses before approving new vendors.	In progress.	Fall 2011.
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Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
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 for 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.	Fall 2011.
10-CA-01 3	Allowing employees to use the school site address as their home address hinders the District when attempting to contact them.	Obtain and record the correct home address of employees using the school site address.	Executive Director, Human Resources.	The addresses for the two employees identified have been corrected. Instructions have been provided to staff that school addresses should not be used as employee addresses.	In progress. Will address in principals cluster meetings.	August 2011.
<b>INTERNAL AUDITS - Continuous Auditing - Review of Validation of Position Budget Detail Report</b> <i>Issued April 2011</i>						
10-CA-02 1		Consider using the Kronos time system as a single monitoring tool for timekeepers, validating leave for all employees.	Executive Director, Human Resources; CFO.	This information will be provided to the Executive Sponsors of the Kronos implementation team for review and consideration.	Completed.	
10-CA-02 2		Document monitoring process for all sites to ensure accountability for employee leave.	Executive Director, Human Resources; CFO.	This information will be provided to the Executive Sponsors of the Kronos implementation team for review and consideration.	Still under discussion.	September 2011.
<b>INTERNAL AUDITS - SY 2010-2011 Change-In-Principal Audits (CIP)</b> <i>Issued October 2010</i>						
CIP	<b>Bartlett Middle</b> Issues reported in 3 areas: Payroll, Student Activity Funds and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Purchasing and Accounts Payable and Student Data (not previously tested); no changes in Student Activity Funds; emerging improvements in Payroll and Purchase Cards; and exemplary improvements in Fixed Assets.	No additional follow-up scheduled.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	<b>Beach High</b> Issues reported in 5 areas: Payroll, Purchasing and Account Payables, Fixed Assets, Student Activity Funds and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Student Data (not previously tested); no changes were found in Student Activity Funds and Purchasing and Accounts Payable; emerging improvements in Payroll;; and exemplary improvements in Fixed Assets and Purchase Cards.	No additional follow-up scheduled.
CIP	<b>DeRenne Middle</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Fixed Assets and Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found emerging improvements in the area of Payroll, Purchasing and Accounts Payable; proficiency in the area of Fixed Assets; and no significant change in the area of Student Activity Funds.	No additional follow-up scheduled.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	<b>Garden City Elementary</b> Issues reported in 3 areas: Payroll, Purchasing and Accounts Payable and Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Student Data (not previously tested); no changes in Purchasing and Accounts Payable; and exemplary improvements in Payroll and Student Activity Funds.	No additional follow-up scheduled.
CIP	<b>Haven Elementary</b> Issues reported in 3 areas: Payroll, Purchasing and Accounts Payable and Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Student Data (not previously tested); proficiency in Payroll and Student Activity Funds; and exemplary improvements in Purchasing and Accounts Payable.	No additional follow-up scheduled.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	<b>Heard Elementary</b> Issues reported in 3 areas: Payroll, Purchasing and Accounts Payable and Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Student Data (not tested in the initial review); no changes in Payroll and Student Activity Funds; proficiency in Fixed Assets; and exemplary improvements in Purchasing and Accounts Payable.	No additional follow-up scheduled.
CIP	<b>Low Elementary</b> Issues reported in 3 areas: Payroll, Purchasing and Accounts Payable and Student Activity Funds	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found no new concerns; no changes in Purchasing and Accounts Payable; emerging improvements in Payroll; and proficiency in Fixed Assets and Student Data.	No additional follow-up scheduled.



Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	<b>Marshpoint Elementary</b> Issues reported in 2 areas: Payroll and Purchasing and Accounts Payable.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Student Data (not previously tested) and Student Activity Funds; no changes in Payroll; and exemplary improvements in Purchasing and Accounts Payable.	No additional follow-up scheduled.
CIP	<b>Mercer Middle</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Fixed Assets and Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Student Data (not previously tested); emerging improvements in Purchasing and Accounts Payable; and exemplary improvements in Payroll and Fixed Assets.	No additional follow-up scheduled.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	<b>Pooler Elementary</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in of Student Data (not tested in our initial review); emerging improvements in Payroll and Student Activity Funds; and proficiency in Fixed Assets and Purchase Cards.	No additional follow-up scheduled.
CIP	<b>Savannah Arts Academy</b> Issues reported in 4 areas; Payroll, Purchasing and Accounts Payable, Student Activity Funds and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Payroll and Student Data (Student Data not previously tested); no changes in Fixed Assets; and exemplary improvements in Purchasing and Accounts Payable, Student Activity Funds, and Purchase Cards.	No additional follow-up scheduled.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	<b>School of Law &amp; Criminal Justice</b> Issues reported in 3 areas: Payroll, Purchasing and Accounts Payable and Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Fixed Assets and Student Data (Student Data was not previously tested); no changes in Student Activity Funds; emerging improvements in Accounts Payable and Payroll; and proficiency in Purchase Cards.	No additional follow-up scheduled.
CIP	<b>White Bluff Elementary</b> Issues reported in 5 areas: Payroll, Purchasing and Accounts Payable, Fixed Assets, Student Activity Funds and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Student Data (not previously tested); no changes in Payroll; proficiency in Student Activity Funds; and exemplary improvements in Purchase Cards, Fixed Assets and Purchasing and Accounts Payable.	No additional follow-up scheduled.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	<b>Windsor Forest High</b> Issues reported in 5 areas: Payroll, Purchasing and Accounts Payable, Fixed Assets, Student Activity Funds and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in March 2011.	During follow-up review, we found new concerns in Student Data (not previously tested); no change in Payroll; emerging improvements in Purchasing and Accounts Payable; and exemplary improvements in Fixed Assets, Student Activity Funds and Purchase Cards.	No additional follow-up scheduled.
CIP	<b>Garrison</b> Issues reported in 5 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds, Student Data and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Follow-up review scheduled for Fall 2011.	October 2011.
CIP	<b>Godley Station</b> Issues reported in 2 areas: Payroll, Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Follow-up review scheduled for Fall 2011.	October 2011.
CIP	<b>Islands High</b> Issues reported in 5 areas: Payroll, Purchasing and Accounts Payable, Fixed Assets, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Follow-up review scheduled for Fall 2011.	October 2011.