

# **REPORT ON USE OF AUDITS**

## **Objective C, Goal 2 - District Accountability System**

### **As of June 30, 2012**



**TABLE OF CONTENTS**

	<b><u>Page</u></b>
Introduction	1
Summary of Report on Use of Audits	2
<b><u>Report on Use of Audits</u></b>	<b><u>Original Issue Date</u></b>
<b>Annual External Audits</b>	
FY 2008 Management Letter	Dec-08 8
FY 2010 Management Letter	Nov-10 8
FY 2011 Management Letter	Dec-11 8
FY 2011 Student Activity Funds External Reviews	Oct-11 9
FY 2011 Single Audit Report	Dec-11 10
CY 2011 ESPLOST Performance Audit	Jun-12 10
<b>Other External Reviews</b>	
WTTCI - Technology Centers That Work	Apr-09 10
Program Review Improvement Plan - CTAE	Oct-09 11
Ga. Law Enforcement Certification Program	Apr-11 12
Title II, Part A Monitoring/Technical Assistance	May-11 12
School Improvement Grants	Mar-12 12
Ga. DOE Compliance Individuals with Disabilities Act (IDEA)	Mar-12 13
Ga. DOE McKinney-Vento Program Review	Apr-12 13
Ga. DOE 21st Century Community Learning Centers	May-12 13
<b>Internal Audits &amp; Reviews (including Follow-ups)</b>	
Audit of the Reliability of Student Data	Jun-06 18
Audit of Teacher Turnover and Retention	Jan-08 23
Audit of Southwest Middle School	Sep-08 23
Audit of Risk Management	Dec-09 24
Review of Textbook Procurement Process	Dec-09 24
Review of Transportation - Bus Inventory	Apr-10 25
Audit of Management and Documentation of Student Behavior	Oct-10 25
Audit of Scott Alternative Learning Center	Jun-11 36
Audit of Food and Nutrition Department	Aug-11 46
Review of Applications for Payment from Elkins Contractors for Pulaski Elementary School (ELKS)	Sep-11 49
Review of Applications for Payment from Gilbane Building Company for Godley Station K-8 School (GILB)	Sep-11 49
Review of ESPLOST Audit Reports URS Contract Compliance	Oct-11 50
Report on Leasing and Renting of Facilities	Dec-11 50
Audit of Human Resources	May-12 51
Audit of ESPLOST Academic Technology Upgrade	May-12 54
<b>Other Internal Audits</b>	
<b>Continuous Auditing</b>	
Review of Purchasing/Vendor File Maintenance	Feb-11 55
Review of Validation of Position Budget Detail Report	Apr-11 55
Review of Environmental Testing	Dec-11 56
<b>SY 2011/2012 Change-in-Principal Audits</b>	
Bloomingtondale Elementary	Mar-12 57
Charles Ellis Montessori	Mar-12 57
Coastal GA Comprehensive Academy	Mar-12 57
East Broad Street	Mar-12 57
Garrison School of Visual and Performing Arts	Mar-12 58
Godley Station School	Mar-12 58
Groves High School	Mar-12 58
Haven Elementary School	Mar-12 58
Heard Elementary School	Mar-12 58
Hodge Academy	Mar-12 59
Islands High School	Mar-12 59
Johnson High	Mar-12 59
May Howard Elementary	Mar-12 59
Savannah Arts Academy	Mar-12 60
Savannah Early College	Mar-12 60
Woodville-Tompkins	Mar-12 60

## 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 8-60.

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, 2012) 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.

Acronym	Description	Acronym	Description
AHRS	The District's HR/Payroll System	Info. Spec.	Information Specialist
A/P	Accounts Payable	L&CJ	School of Law and Criminal Justice at Savannah High
ALC	Alternative Learning Center	LS	School of Liberal Studies at Savannah High
BOE	Board of Education	Mgr.	Manager
CAO	Chief Academic Officer	MIT	Management Information Technology
CDIO	Chief Data & Information Officer	OSS	Out of School Suspension
CDMS	The District's Document Management System	PBIS	Positive Behavioral Intervention Strategies
CFO	Chief Financial Officer	PLC	Professional Learning Center
CHRO	Chief Human Resources Officer	POS	Point of Sale
CMR	Construction Manager at Risk	PR	Permanent Record
COC	Code of Conduct	RMIR	Risk Management Incident Report
COO	Chief Operations Officer	SAF	Student Activity Funds
CT	Career Technical	Scott ALC	Scott Alternative Learning Center
CTAE	Career, Technical, Agricultural Education	SIS	Student Information System
CY	Calendar Year	SNP	School Nutrition Program
Dir.	Director	Sr. Dir.	Senior Director
ESPLOST	Education Special Purpose Local Option Sales Tax	SREB	Southern Regional Education Board
ED / Exec. Dir.	Executive Director	SWIS	School-Wide Information System
FIA	Federal Impact Aid	SY	School Year
FN/FND	Food and Nutrition Department	TRS	Teacher Retirement System
FY	Fiscal Year	Title I (N&D)	Neglected, Delinquent and At Risk Students
HR	Human Resources	WBL	Work Based Learning
IEA	Internal Employment Action	WTTCI	Woodville-Tompkins Technical Career Institute
LIPT	Local Inter-Agency Planning Team	WBL	Work Based Learning
		WTTCI	Woodville-Tompkins Technical Career Institute

# SUMMARY REPORT ON USE OF AUDITS

As of June 30, 2012



## Summary of Report on Use of Audits Objective C, Goal 2 - District Accountability System As of June 30, 2012

Key:

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

Page #	Audit/Review Name <i>Issue/Received Date</i>	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 <i>Dec. 2008</i>											
8	FY 2010 Management Letter <i>Nov. 2010</i>											
8	FY 2011 Management Letter <i>Dec. 2011</i>											
9	FY 2011 Student Activity Fund Reviews <i>Oct. 2011</i>											
10	FY 2011 Single Audit Report <i>Dec. 2011</i>											
10	ESPLOST Performance Audit for CY 2011 <i>June 2012</i>											
<b>Other External Audits and Reviews</b>												
10	Woodville Tompkins TCI - Technology Centers That Work <i>April 2009</i>											
11	Career, Technical and Agricultural Education (CTAE) <i>Oct. 2009</i>											
12	Ga. Law Enforcement Certification Program <i>April 2011</i>											
12	Ga. DOE 21st Century Community Learning Centers <i>May 2011</i>											
12	Title II Part A Monitoring/Technical Assistance <i>May 2011</i>											
12	School Improvement Grants 1003(g) or 1003(g) ARRA <i>March 2012</i>											
13	Ga. DOE Compliance - IDEA <i>March 2012</i>											
13	Ga. DOE McKinney-Vento Program Review <i>April 2012</i>											
13	Ga. DOE 21st Century Community Learning Centers <i>May 2012</i>											

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>											
18	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	Green	Blue	Green	Green	Green	Green	Green	Green	Green
	Condition H	Blue	Yellow	Blue	Blue	Green	Blue	Blue	Green	Green	Green	Green
	Condition J	Blue	Blue	Blue	Blue	Green	Blue	Blue	Green	Green	Green	Green
23	Audit of Teacher Turnover and Retention March 2008											
	Condition A	Blue	Blue	Blue	Yellow	Blue	Blue	Blue	Blue	Green	Green	Green
23	Audit of Southwest Middle School Sept. 2008											
	Condition B	Blue	Blue	Blue	Yellow	Blue	Blue	Green	Green	Green	Green	Green
24	Audit of Risk Management Dec. 2009											
	Condition C	Yellow	Blue	Blue	Green	Green	Green	Green	Green	Green	Green	Green
24	Review of Textbook Procurement Process Dec. 2009											
	Condition A	Blue	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
25	Review of Transportation - Bus Inventory April 2010											
	Condition A	Blue	Blue	Green	Green	Green	Green	Green	Green	Green	Green	Green
25	Audit of Mgmt. and Documentation of Student Behavior Oct. 2010											
	Condition A	Blue	Green	Blue	Green	Green	Green	Green	Green	Green	Green	Green
	Condition B	Yellow	Blue	Blue	Green	Blue	Blue	Blue	Green	Green	Green	Green
	Condition D	Green	Yellow	Yellow	Green	Green	Green	Green	Green	Green	Green	Green
	Condition E	Green	Blue	Green	Blue	Blue	Blue	Green	Green	Green	Green	Green
	Condition F	Blue	Yellow	Green	Blue	Green	Green	Green	Green	Green	Green	Green
	Condition G	Green	Blue	Green	Green	Green	Green	Green	Green	Green	Green	Green
	Condition H	Green	Blue	Yellow	Green	Green	Green	Green	Green	Green	Green	Green
	Condition I	Green	Blue	Blue	Blue	Green	Green	Green	Green	Green	Green	Green
36	Audit of Scott Alternative Learning Center June 2011											
	Condition A	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
	Condition B	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
	Condition C	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
	Condition D	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
	Condition E	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
	Condition F	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green	Green
	Condition O	Green	Green	Green	Yellow	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
46	Audit of Food and Nutrition Department	August 2011											
	Condition A		Yellow	Green	Yellow	Yellow	Yellow	Green	Green	Yellow	Green	Green	
	Condition B		Green	Yellow	Yellow								
	Condition C		Yellow	Green	Yellow								
	Condition D		Yellow	Yellow									
49	Review of Applications for Payment from Elkins Contractors for Pulaski Elementary School	September 2011											
49	Review of Application for Payment from Gilbane Building Company for Godley Station K-8 School	September 2011											
50	Review of ESPLOST / URS Contract Compliance	October 2011	Yellow										
50	Report of Leasing and Renting of Facilities	December 2011	Green	Green									
51	Audit of Human Resources	May 2012											
	Condition A		Green	Green	Green	Yellow	Green						
	Condition B		Green										
	Condition C		Green	Green									
	Condition D		Green	Yellow	Yellow								
54	Audit of ESPLOST Academic Technology Upgrade	May 2012											
	Condition 1		Green	Green	Green								
<b>Other Internal Audits</b>													
	Continuous Auditing Tests												
55	Review of Purchasing/Vendor File Maintenance	Feb. 2011	Green	Yellow	Green								
55	Review of Position Budget Detail Report	Apr. 2011	Blue	Green									
56	Review of Environmental Testing	Dec. 2011	Yellow	Yellow	Green								

## Summary of Report on Use of Audits Objective C, Goal 2 - District Accountability System As of June 30, 2012

Key:

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

Page #	SY 2011/2012 Change-in-Principal Audits	Payroll	Purchasing/Accts Payable	Student Activity Funds	Student Data	Purchase Cards								
57	Bloomingtondale Elementary School													
57	Charles Ellis Montessori Academy													
57	Coastal GA Comprehensive Academy													
57	East Broad Street School													
58	Garrison School of Visual and Performing Arts													
58	Godley Station School													
58	Groves High School													
58	Haven Elementary School													
58	Heard Elementary School													
59	Hodge Preparatory Academy													
59	Islands High School													
59	Johnson High School													
59	May Howard Elementary School													
60	Savannah Arts Academy													
60	Savannah Early College													
60	Woodville Tompkins Technical and Career High School													



# REPORT ON USE OF AUDITS

As of June 30, 2012



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.	December 2013.
<b>EXTERNAL AUDIT - FY 2010 Management Letter (ML-09) Issued November 2010</b>						
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.	In progress.	September 2012.
<b>EXTERNAL AUDIT - FY 2011 Management Letter (ML-12) Issued December 2011</b>						
ML-12-1	Timeliness of Grant Drawdowns - In the 21st Century Grant Program, a delay in the submissions of reimbursement requests.	The District devote appropriate resources to address this issue.	CFO.	In contrast to reporting requirements for other grants, the 21st Century Community Learning Center grants require an unprecedented level of detail: invoices, purchase orders, checks, payroll records, and other transaction level detail. In addition to copies of the documents, transaction level detail must be entered in to the state's computer system for individual transactions. In order to meet the reporting requirements for the 21st Century Community Learning Center grants as well as the new Department of Defense Education Activity grant, on Sept. 7, 2011 the Board approved the addition of an Accounting Clerk and a Senior Accountant position.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
ML-12-2	Identified one FY10 capital project expenditure that was not properly accrued and one FY11 expenditure that was accrued well after year-end.	The Accounting Department review all year-end applications for payment for major projects and consult with Facilities and Construction to timely identify needed accruals. A copy of all invoices not related to applications for payment (technology purchases, etc.) be submitted to Accounts Payable in addition to the Facilities and Construction Department to assist in this process.	CFO.	Management has identified a change to an internal report that will provide more accuracy in identifying items similar to the FY 2010 expenditure that was not properly accrued. The Accounting Department will develop a tracking system for projects involving pay applications in order to more easily identify needed accruals at year-end. Any future contracts not involving pay applications will require the vendor to submit the original invoice to Accounts Payable, with a copy to the user department if desired.	Completed.	
<b>EXTERNAL AUDIT - FY 2011 Student Activity Fund External Reviews (SAF-11) Issued October 2011</b>						
SAF-11-1	Cash receipts lack of separation of duties.	Recommend that the System continue to provide annual training for all bookkeepers and additional reinforcement throughout the year for schools with continued compliance findings.	CFO; Comptroller; SAF Accounting Coordinator.	Annual training is provided for all bookkeepers; the SAF Accounting Coordinator will visit 4 schools with separation of duties concerns and make site-specific resolutions. CFO will contact the four principals to highlight the importance of appropriate segregation of duties.	Completed.	
SAF-11-2	Cash receipts not deposited timely/Money not turned in daily.	Recommend that cash 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.	In addition to annual training for all bookkeepers, approximately ten of the sites with the greatest number of comments will be targeted for individual training focused on their specific audit comments.	Completed.	
SAF-11-3	Report of Monies Collected not properly completed.	Reports of Monies Collected should be properly completed in accordance with Student Activity Fund procedures.	CFO.	In addition to annual training for all bookkeepers, approximately ten of the sites with the greatest number of comments will be targeted for individual training focused on their specific audit comments.	Completed.	
SAF-11-4	Monthly general ledger (activity) reports not approved.	Activity sponsors should approve the sponsor reports to review the accuracy of the entries recorded by the bookkeeper in accordance with Student Activity Fund procedures.	CFO.	In addition to annual training for all bookkeepers, approximately ten of the sites with the greatest number of comments will be targeted for individual training focused on their specific audit comments.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>EXTERNAL AUDIT - FY 2011 Single Audit Report (SA) Issued December 2011</b>						
	No material weaknesses identified.					
SA-1	An employee who works solely on a single cost objective (i.e., the consolidated administrative cost objective) must furnish a semi-annual certification that he/she has been engaged solely in activities that support the single cost objective. During payroll testing, noted semi-annual certifications were not completed as required.	The District should implement policies and procedures for obtaining semi-annual certifications for specified staff employees who work solely on a single cost objective. The District should develop procedures for monitoring compliance with the requirements of OMB Circular A-87.	Ex. Dir., Exceptional Children.	The task of obtaining the semi-annual certifications from the appropriate employees has been reassigned to an information specialist within the Department of Exceptional Children. This task has been scheduled for designated times each year. A Program Manager has been given the responsibility of supervising and overseeing the completion of this task. The Executive Director over the Department of Exceptional Children will confirm that the task has been completed timely.	Completed.	
<b>EXTERNAL AUDIT - ESPLOST Performance Audit for CY 2011 Issued June 2012</b>						
	SCCPSS complied, in all material respects, with the requirements for year ended December 31, 2011.					
<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 WTTCI. 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 - 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.	Business program has received industry certification. A new instructor has been hired for marketing program. (The certification process must be re-started each time the instructor changes.) The marketing certification process has been initiated.	In progress. Business program is complete. Marketing program is in progress.	June 2014.

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- 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 2014.
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 2013-14 school year and will use 2012-13 as a preparation year.	In progress. Law & Justice must restart the certification process due to a new instructor.	June 2014.
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.	Completed.	
CTAE- WdvlTom- 2	<b>WTTCL</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, Culinary Arts, Engineering are completed (2010-2012). Cosmetology in progress.	June 2013.
CTAE- WdvlTom- 5	<b>WTTCL</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.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
<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.	Action plan developed. Implementation of the plan in progress.	April 2013.
<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, paraprofessionals or parents, nor 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 SCPSS.	Completed.	
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 served 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.	Completed and ongoing.	
<b>EXTERNAL AUDIT - School Improvement Grants (1003(g) or 1003(g) ARRA (SIG) Issued March 2012</b>						
SIG-1	Employees were reimbursed at a high cost area rate in a non-high cost area and dates and times were missing from the travel vouchers for both Robert W. Groves and Beach High Schools.	SCPSS must ensure that travel expense forms are fully completed and that the employees are correctly reimbursed for travel. The System must ensure that these travel vouchers are consistent and comply with the U.S. General Services Administration's per diem rates for Georgia.	Director High Schools / Compensatory Programs.	Travel reimbursements were adjusted to reflect that which was recommended by the GaDOE.	Completed and ongoing.	
SIG-2	Furnishings for the front office and the principal in Robert W. Groves High school were purchased with School Improvement 1003(g) funds. The GaDOE is asking that SCPSS repay the grant for these expenses.	SCPSS must ensure that all items that are purchased with the School Improvement Grant 1003(g) funds are allowable under the School Improvement Grant guidance and OMB Circular A-87.	Director High Schools / Compensatory Programs.	All expenditures (where appropriate) were JV'd to the school's account. For example, the cost of furniture that was removed from the intended location (parent center) to the office was JV'd back to the school.	Completed.	
SIG-3	Three iPads purchased for teachers were not on the inventory list for Robert W. Groves High School.	SCPSS must ensure that pilferable items that are purchased with the School Improvement Grant 1003(g) ARRA funds be individually tagged with a permanent identification number and listed on the inventory list.	Director High Schools / Compensatory Programs.	All items purchased with ARRA funds will be tagged with a permanent identification number and included on an ARRA inventory list.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SIG-4	An invoice for a van rental for 12 passengers at Beach High School did not have any back up documentation.	SCCPSS attach all pertinent documentation regarding any vehicle rentals, such as a list of staff and the agenda of the event.	Director High Schools / Compensatory Programs.	All rental agreements, as well as any other expenditures, will have adequate backup documentation to support the use of funds. The documentation for this expenditure has been updated to include the required information.	Completed.	
<b>EXTERNAL AUDIT - GaDOE Compliance Individuals with Disabilities Education Act (IDEA) Issued March 2012</b>						
District meets requirements for Part B of the IDEA.						
<b>EXTERNAL AUDIT - Ga. DOE McKinney-Vento Program Review (McKV) Issued April 2012</b>						
McKV-1	The LEA has obligated only 14% of grant allocation on approved authorized activities.	The LEA obligate its grant funds in a timely manner in order to implement the plan described in the approved application. The LEA should review the process and timeline to obligate all grant funds during the current year's grant period.	Title I Homeless Liaison.	The majority of grant funds are spent during the summer months on supplemental instruction, credit recovery, school supplies and school uniforms. The Accounting Department corrected an error that charged a salary to an incorrect account.	In progress.	September 2012.
<b>EXTERNAL AUDIT - Ga. DOE 21st Century Community Learning Centers (21st-11) Issued May 2012</b>						
21st CCLC - Juliette Low - 1	The FY11 Juliette Low 21st CCLC program did not provide parent/family descriptions.	To ensure future compliance with the indicator, updated parent/family descriptions must be submitted to GaDOE.	21st CCLC Project Director.	Updated parent/family descriptions.	Completed.	
21st CCLC - Juliette Low - 2	The FY11 Juliette Low 21st CCLC program did not provide completed classroom observation forms from each site.	To ensure future compliance with this indicator, completed classroom observations forms and completed formal mid-year evaluations from each site must be submitted to GaDOE.	21st CCLC Project Director.	Classroom observations documented.	Completed.	
21st CCLC - Juliette Low - 3	The FY11 Juliette Low 21st CCLC program did not provide one or more artifacts (correspondence with parents) from each site.	To ensure future compliance with this indicator, one or more artifacts concerning student behavior, experiences, successes, and achievement from each site must be submitted to GaDOE.	21st CCLC Project Director.	Correspondence with parents and newsletters documented.	Completed.	
21st CCLC - Juliette Low - 4	The FY11 Juliette Low 21st CCLC program did not provide sign in and sign out forms for each site.	To ensure future compliance with this indicator, sign in and sign out forms from each site must be submitted to GaDOE.	21st CCLC Project Director.	The grantee submitted documentation with the appeal letter sufficiently addressing the appealed findings.	Completed.	
21st CCLC- Juliette Low - 5	The FY11 Juliette Low 21st CCLC program did not provide samples of completed student discipline records from each site.	To ensure future compliance with this indicator, samples of completed student discipline records from each site must be submitted to GaDOE.	21st CCLC Project Director.	Samples of completed student discipline records provided to GaDOE.	Completed.	
21st CCLC- Juliette Low - 6	The FY11 Juliette Low 21st CCLC program did not provide copies of program revisions based upon the June 30th summative evaluation results.	To ensure compliance with this indicator, copies of program revisions based upon the June 30th summative evaluation results must be submitted to GaDOE.	21st CCLC Project Director.	Program revision documented.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
21st CCLC- Juliette Low - 7	The most recent Completion Report submitted to GaDOE, i.e. the FY11 Completion Report data and the Savannah Chatham County's general ledger data were neither reconciled nor easily/readily reconcilable.	To ensure future compliance with this indicator, the program must be able to reconcile/substantiate Completion Report against its general ledger data. This must be submitted to GaDOE.	21st CCLC Project Director.	Addition of an accountant and a clerk whose primary jobs are to work on the financial/accounting aspects of the 21st CCLC grants.	Completed.	
21st CCLC- Thunderbolt - 1	The FY11 Thunderbolt 21st CCLC program did not provide two artifacts that support the full implementation of the approved recruitment plan.	To ensure future compliance with this indicator, two artifacts that support the full implementation of the approved recruitment plan must be submitted to GaDOE.	21st CCLC Project Director.	The grantee included artifacts that support the full implementation of the approved recruitment plan (recruitment flyers, brochures and documents from parent/student orientation).	Completed.	
21st CCLC- Thunderbolt - 2	The FY11 Thunderbolt 21st CCLC program did not provide completed classroom observation forms from each site.	To ensure future compliance with this indicator, completed classroom observations forms and completed formal mid-year evaluations from each site must be submitted to GaDOE.	21st CCLC Project Director.	Classroom observations documented.	Completed.	
21st CCLC- Thunderbolt - 3	The FY11 Thunderbolt 21st CCLC program did not provide one or more artifacts (correspondence with parents) from each site.	To ensure future compliance with this indicator, one or more artifacts concerning student behavior, experiences, successes, and achievement from each site must be submitted to GaDOE.	21st CCLC Project Director.	The grantee has included artifacts that were communicated with parents/guardians.	Completed.	
21st CCLC- Thunderbolt - 4	The FY11 Thunderbolt 21st CCLC program did not provide samples of completed student discipline records from each site.	To ensure future compliance with this indicator, samples of completed student discipline records from each site must be submitted to GaDOE.	21st CCLC Project Director.	Samples of completed student discipline records provided to GaDOE.	Completed.	
21st CCLC- Thunderbolt - 5	The FY11 Thunderbolt 21st CCLC program did not provide copies of program revisions based upon the June 30th summative evaluation results.	To ensure compliance with this indicator, copies of program revisions based upon the June 30th summative evaluation results must be submitted to GaDOE.	21st CCLC Project Director.	Program revision documented.	Completed.	
21st CCLC- Thunderbolt - 6	The most recent Completion Report submitted to GaDOE, i.e. the FY11 Completion Report data, and the Savannah Chatham County's general ledger data were neither reconciled nor easily/readily reconcilable.	To ensure future compliance with this indicator, the program must be able to reconcile/substantiate Completion Report against its general ledger data. The must be submitted to GaDOE.	21st CCLC Project Director.	Addition of an accountant and a clerk whose primary jobs are to work on the financial/accounting aspects of the 21st CCLC grants.	Completed.	
21st CCLC- DeRenne 1	The FY12 DeRenne 21st CCLC program did not provide completed classroom observation forms from each site.	To ensure future compliance with this indicator, completed classroom observations forms and completed formal mid-year evaluations from each site must be submitted to GaDOE.	21st CCLC Project Director.	Classroom observations documented.	Completed.	
21st CCLC- DeRenne 2	The FY12 DeRenne 21st CCLC program did not provide samples of completed student discipline records from each site.	To ensure future compliance with this indicator, samples of completed student discipline records from each site must be submitted to GaDOE.	21st CCLC Project Director.	Samples of completed student discipline records provided to GaDOE.	Completed.	



Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
21st CCLC - Groves - 1	The FY12 Groves 21st CCLC program did not provide completed classroom observation forms from each site.	To ensure future compliance with this indicator, completed classroom observations forms and completed formal mid-year evaluations from each site must be submitted to GaDOE.	21st CCLC Project Director.	Classroom observations documented.	Completed.	
21st CCLC- Groves - 2	The FY12 Groves 21st CCLC program did not provide samples of completed student discipline records from each site.	To ensure future compliance with the indicator, samples of completed student discipline records from each site must be submitted to GaDOE.	21st CCLC Project Director.	Samples of completed student discipline records provided to GaDOE.	Completed.	
21st CCLC- Groves - 3	The FY12 Groves 21st CCLC program did not provide evidence of two drills being conducted first semester.	To ensure future compliance with the indicator, evidence of two drills being conducted first semester or a plan to conduct at least 2 safety drills (fire, tornado/inclement weather and lockdown) per semester must be submitted to GaDOE.	21st CCLC Project Director.	At least two scheduled safety drills will be conducted per semester.	Completed.	
21st CCLC- Liberal Studies - 1	The FY12 Liberal Studies 21st CCLC program did not provide parent/family descriptions.	To ensure future compliance with the indicator, updated parent/family descriptions must be submitted to GaDOE.	21st CCLC Project Director.	Updated parent/family descriptions.	Completed.	
21st CCLC- Liberal Studies - 2	The FY12 Liberal Studies 21st CCLC program did not provide completed classroom observation forms from each site.	To ensure future compliance with this indicator, completed classroom observations forms and completed formal mid-year evaluations from each site must be submitted to GaDOE.	21st CCLC Project Director.	Classroom observations documented.	Completed.	
21st CCLC- Liberal Studies - 3	The FY12 Liberal Studies 21st CCLC program did not provide one or more artifacts (correspondence with parents) from each site.	To ensure future compliance with this indicator, one or more artifacts concerning student behavior, experiences, successes, and achievement from each site must be submitted to GaDOE.	21st CCLC Project Director.	Correspondence with parents and newsletters documented.	Completed.	
21st CCLC - Liberal Studies - 4	The FY12 Liberal Studies 21st CCLC program did not provide sign in and sign out forms for each site.	To ensure future compliance with this indicator, sign in and sign out forms from each site must be submitted to GaDOE.	21st CCLC Project Director.	The grantee has included sign in and sign out forms from FY12 Liberal Studies at Savannah High.	Completed.	
21st CCLC- Liberal Studies - 5	The FY12 Liberal Studies 21st CCLC program did not provide evidence of two drills being conducted first semester.	To ensure future compliance with the indicator, evidence of two drills being conducted first semester or a plan to conduct at least 2 safety drills (fire, tornado/inclement weather and lockdown) per semester must be submitted to GaDOE.	21st CCLC Project Director.	At least two scheduled safety drills will be conducted per semester.	Completed.	
21st CCLC- Southwest - 1	The FY11 Southwest 21st CCLC program did not provide completed classroom observation forms from each site.	To ensure future compliance with this indicator, completed classroom observations forms and completed formal mid-year evaluations from each site must be submitted to GaDOE.	21st CCLC Project Director.	Classroom observations documented.	Completed.	
21st CCLC- Southwest - 2	The FY11 Southwest 21st CCLC program did not provide samples of completed student discipline records from each site.	To ensure future compliance with this indicator, samples of completed student discipline records from each site must be submitted to GaDOE.	21st CCLC Project Director.	Samples of completed student discipline records provided to GaDOE.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
21st CCLC- Southwest - 3	The FY11 Southwest 21st CCLC program did not provide copies of program revisions based upon the June 30th summative evaluation results.	To ensure compliance with this indicator, copies of program revisions based upon the June 30th summative evaluation results must be submitted to GaDOE.	21st CCLC Project Director.	Program revision documented.	Completed.	
21st CCLC- Southwest - 4	The most recent Completion Report submitted to GaDOE, i.e. the FY11 Completion Report data and the Savannah Chatham County's general ledger data were neither reconciled nor easily/readily reconcilable.	To ensure future compliance with this indicator, the program must be able to reconcile/substantiate Completion Report against its general ledger data. The must be submitted to GaDOE.	21st CCLC Project Director.	Addition of an accountant and a clerk whose primary jobs are to work on the financial/accounting aspects of the 21st CCLC grants.	Completed.	
21st CCLC- West Chatham - 1	The FY11 West Chatham 21st CCLC program did not provide parent/family descriptions.	To ensure future compliance with the indicator, updated parent/family descriptions must be submitted to GaDOE.	21st CCLC Project Director.	Updated parent/family descriptions.	Completed.	
21st CCLC- West Chatham - 2	The FY11 West Chatham 21st CCLC program did not provide completed classroom observation forms from each site.	To ensure future compliance with this indicator, completed classroom observations forms and completed formal mid-year evaluations from each site must be submitted to GaDOE.	21st CCLC Project Director.	Classroom observations documented.	Completed.	
21st CCLC- West Chatham - 3	The FY11 West Chatham 21st CCLC program did not provide samples of completed student discipline records from each site.	To ensure future compliance with the indicator, samples of completed student discipline records from each site must be submitted to GaDOE.	21st CCLC Project Director.	Samples of completed student discipline records provided to GaDOE.	Completed.	
21st CCLC- West Chatham - 4	The FY11 West Chatham 21st CCLC program did not provide copies of program revisions based upon the June 30th summative evaluation results.	To ensure compliance with this indicator, copies of program revisions based upon the June 30th summative evaluation results must be submitted to GaDOE.	21st CCLC Project Director.	Program revision documented.	Completed.	
21st CCLC- West Chatham - 5	The most recent completion report submitted to GaDOE, i.e. the FY11 Completion Report data, and the Savannah Chatham County's general ledger data were neither reconciled nor easily/readily reconcilable.	To ensure future compliance with this indicator, the program must be able to reconcile/substantiate Completion Report against its general ledger data. The must be submitted to GaDOE.	21st CCLC Project Director.	Addition of an accountant and a clerk whose primary jobs are to work on the financial/accounting aspects of the 21st CCLC grants.	Completed.	
21st CCLC- Garden City - 1	The FY12 Garden City 21st CCLC program did not provide parent/family descriptions.	To ensure future compliance with the indicator, updated parent/family descriptions must be submitted to GaDOE.	21st CCLC Project Director.	Updated parent/family descriptions.	Completed.	
21st CCLC- Garden City - 2	The FY12 Garden City 21st CCLC program did not provide completed classroom observation forms from each site.	To ensure future compliance with this indicator, completed classroom observations forms and completed formal mid-year evaluations from each site must be submitted to GaDOE.	21st CCLC Project Director.	Classroom observations documented.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
21st CCLC- Garden City - 3	The FY12 Garden City 21st CCLC program did not provide one or more artifacts (correspondence with parents) from each site.	To ensure future compliance with this indicator, one or more artifacts concerning student behavior, experiences, successes, and achievement from each site must be submitted to GaDOE.	21st CCLC Project Director.	The grantee has included artifacts that were communicated with parents/guardians.	Completed.	
21st CCLC- Garden City - 4	The FY12 Garden City 21st CCLC program did not provide student emergency contact information from each site and staff emergency contact information from each site.	To ensure future compliance with this indicator, student emergency contact information and staff emergency contact information from each site must be submitted to GaDOE.	21st CCLC Project Director.	The grantee submitted emergency contact information documentation with the appeal letter sufficiently addressing the findings.	Completed.	
21st CCLC- Garden City - 5	The FY12 Garden City 21st CCLC program did not provide samples of completed student discipline records from each site.	To ensure future compliance with the indicator, samples of completed student discipline records from each site must be submitted to GaDOE.	21st CCLC Project Director.	Samples of completed student discipline records provided to GaDOE.	Completed.	
21st CCLC- Hodge - 1	The FY12 Hodge 21st CCLC program did not provide completed classroom observation forms from each site.	To ensure future compliance with this indicator, completed classroom observations forms and completed formal mid-year evaluations from each site must be submitted to GaDOE.	21st CCLC Project Director.	Classroom observations documented.	Completed.	
21st CCLC- Hodge - 2	The FY12 Hodge 21st CCLC program did not provide one or more artifacts (correspondence with parents) from each site.	To ensure future compliance with this indicator, one or more artifacts concerning student behavior, experiences, successes, and achievement from each site must be submitted to GaDOE.	21st CCLC Project Director.	The grantee has included artifacts that were communicated with parents/guardians.	Completed.	
21st CCLC- Hodge - 3	The FY12 Hodge 21st CCLC program did not provide student emergency contact information from each site and staff emergency contact information from each site.	To ensure future compliance with this indicator, student emergency contact information and staff emergency contact information from each site must be submitted to GaDOE.	21st CCLC Project Director.	The grantee submitted emergency contact information documentation with the appeal letter sufficiently addressing the findings.	Completed.	
21st CCLC- Hodge - 4	The FY11 Hodge 21st CCLC program did not provide samples of completed student discipline records from each site.	To ensure future compliance with the indicator, samples of completed student discipline records from each site must be submitted to GaDOE.	21st CCLC Project Director.	Samples of completed student discipline records provided to GaDOE.	Completed.	
21st CCLC- Savannah Chatham - 1	The FY10 Savannah Chatham 21st CCLC program did not provide parent/family descriptions.	To ensure future compliance with the indicator, updated parent/family descriptions must be submitted to GaDOE.	21st CCLC Project Director.	Updated parent/family descriptions.	Completed.	
21st CCLC- Savannah Chatham - 2	The FY10 Savannah Chatham 21st CCLC program did not provide completed classroom observation forms from each site.	To ensure future compliance with this indicator, completed classroom observations forms and completed formal mid-year evaluations from each site must be submitted to GaDOE.	21st CCLC Project Director.	Classroom observations documented.	Completed.	
21st CCLC- Savannah Chatham - 3	The FY10 Savannah Chatham 21st CCLC program did not provide one or more artifacts (correspondence with parents) from each site.	To ensure future compliance with this indicator, one or more artifacts concerning student behavior, experiences, successes, and achievement from each site must be submitted to GaDOE.	21st CCLC Project Director.	The grantee has included artifacts that were communicated with parents/guardians.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
21st CCLC- Savannah Chatham - 4	The FY10 Savannah Chatham 21st CCLC program did not provide student emergency contact information from each site and staff emergency contact information from each site.	To ensure future compliance with this indicator, student emergency contact information and staff emergency contact information from each site must be submitted to GaDOE.	21st CCLC Project Director.	The grantee submitted emergency contact information documentation with the appeal letter sufficiently addressing the findings.	Completed.	
21st CCLC- Savannah Chatham - 5	The FY10 Savannah Chatham 21st CCLC program did not provide samples of completed student discipline records from each site.	To ensure future compliance with the indicator, samples of completed student discipline records from each site must be submitted to GaDOE.	21st CCLC Project Director.	Samples of completed student discipline records provided to GaDOE.	Completed.	
21st CCLC- Savannah Chatham - 6	The FY10 Savannah Chatham 21st CCLC program did not provide copies of program revisions based upon the June 30th summative evaluation results.	To ensure compliance with this indicator, copies of program revisions based upon the June 30th summative evaluation results must be submitted to GaDOE.	21st CCLC Project Director.	Program revision documented.	Completed.	
21st CCLC- Savannah Chatham - 7	The most recent Completion Report submitted to GaDOE, i.e. the FY11 Completion Report data, and the Savannah Chatham County's general ledger data were neither reconciled nor easily/readily reconcilable.	To ensure future compliance with this indicator, the program must be able to reconcile/substantiate Completion Report against its general ledger data. The must be submitted to GaDOE.	21st CCLC Project Director.	Addition of an accountant and a clerk whose primary jobs are to work on the financial/accounting aspects of the 21st CCLC grants.	Completed.	
<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>	In progress. Division Production Calendar is posted on ACORN. SIS will develop a tool to combine monthly IS calendars to a single annual calendar.	August 2012.
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)</i>	Completed and ongoing.	

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)</i>	Completed 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 was added July 2011. Text fields need to be added with reasons. Reasons will be provided by Academic Affairs. An edit report will be added for mid-year promoted students with no reason coded - September 2011.	December 2012.
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 establish guidelines for midyear promotions and provide reasons for promotion to SIS by October 2012. Written directions and training will be provided for site administrators on how to use this indicator by December 2012.	December 2012.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
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>	Completed and ongoing.	
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 schools. The comparison to PowerSchool discipline (outcome) is to be provided by the end of September 2012.	September 2012.
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>	Some discipline codes are on ACORN. Training will be provided to administrators regarding definitions and use of local codes.	August 2012.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
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. Training should be provided twice per year. <i>(Original target date: ongoing.)</i>	Training in PowerSchool discipline data entry was provided in SY 2011-12. Training will again be provided twice a year as recommended by SIS. Assistant Principals will be included in the training during 2012-13.	August 2012.
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>	Training was provided to Assistant Principals and Principals during the 2011-12 school year. In addition, local codes have been revised to eliminate some of the codes assist with consistent use of codes. Training will again be provided twice a year as recommended by SIS to Principals and Assistant Principals.	August 2012.
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>	Updated summary based data will be provided to Principals on ACORN.	September 2012.

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 2012.
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>	Completed.	



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 March 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. GAE (2-R) was reviewed in 2010. All school turned in their staff handbook to Academic Affairs. Executive Directors reviewed 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 2012.
<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. Division of Safe Schools will have a working draft by August 15, 2012 to present to site administrators at the annual convocation August 2012.	September 2012.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
<b>INTERNAL AUDIT - Risk Management (Risk) Issued December 2009</b>						
Risk C - 1	Analysis of databases maintained by Risk Management indicated that data is not recorded consistently.	The Risk Management Department 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 RMIR will have simple instructions and drop down boxes for consistent naming conventions.	Original request to Technology was declined due to the sensitive nature of the information requested in the form for a public forum. As of June 22, 2012, the form is not on-line.	July 2012.
<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.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.	Textbook inventory procedures have been written and communicated to all schools.	Completed.	
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.	Textbook inventory procedures have been written and communicated to all schools.	Completed.	
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.	Textbook inventory procedures have been written and communicated to all schools.	Completed.	
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.	Textbook inventory procedures have been written and communicated to all schools.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
<b>INTERNAL AUDIT - Review of Transportation - Bus Inventory (Trans) Issued April 2010</b>						
Trans - C.1	Condition C. 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.	Completed. 1. First Student has been given these instructions. 2. This recommendation is no longer a viable solution to the issue and will not be implemented. However, District staff will ensure that equipment placed on new buses does not obscure the VIN.	
<b>INTERNAL AUDIT - Audit of Management and Documentation of Student Behavior (SB) Issued October 2010</b>						
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).	Completed. Data and Information has developed a Rapid Response System that provides schools with timely access to their data which has helped identify problem areas and allowed for school teams to address them.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
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.	Completed and ongoing.	
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.	In progress. Division of Safe Schools will have a working draft by August 15, 2012 to present to site administrators at the annual convocation August 2012.	September 2012.
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).	Completed and ongoing. Trainings were held during SY12 and will continue to be held throughout the year to address new hires. This has become part of the new principal training provided in August of each year. Conceptual and technical training was provided to the Instructional Support staff.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
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.	Completed.	
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.	In progress.	January 2013.
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.	Completed. Funds were identified and a full time hearing administrator was hired during SY12.	
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.	Completed. Training for principals was held in August and September 2011. The use of the School Board attorney at District Placement Team meetings was decreased.	

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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.	Completed and ongoing.	
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.	April 2013.

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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.	Original design did not meet the needs of the Hearing Office. A new solution will be designed.	February 2013.
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.	Completed.	
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.	Completed and ongoing.	

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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.	Completed. The checklist for discipline packets was updated in SY12 to include a place to check off if a police report was completed for the incident.	
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.	Completed.	
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.	Completed and ongoing.	



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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.	Completed.	
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.	Completed.	

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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.	Completed.	
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.	Completed.	

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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.	Completed and ongoing. A review of the entire discipline policy and Code of Conduct was completed during SY11. A Pilot Program was also completed, which led to recommendations for policy revisions. The approved changes were included in the revised Code of Conduct. Policies and the COC are reviewed and revised annually (if needed).	
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.	Training has occurred at the District level for administrators and at the school level for teachers. Professional Learning has identified and recorded exemplary teachers. Because of size of space needed for these lessons on ACORN, an RFP had to be administered to purchase the necessary space for storage. This process is currently under review.	December 2012.
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.	Completed and ongoing. This training was completed, however this must be an on-going process in order to continually educate our community and parents. Sessions were held with different agencies.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
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).	Completed.	
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.	Completed and ongoing.	
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.	Completed and ongoing.	

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.	June 2013.
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.	Unable to implement. Bright From the Start will not allow discipline data tracking for Pre-K students.	
<b>INTERNAL AUDIT - Audit of Scott Alternative Learning Center (SALC) Issued June 2011</b>						
SALC-A.1	Several District and Scott ALC operations negatively impact the time away from academic instruction for students assigned to Scott ALC. These operations also affect student data reported to the State.	Review the recommendations from the Audit of the Management and Documentation of Student Behavior related to Hearing Office procedures to provide additional support to Scott ALC guidance staff and reduce the amount of time away from instruction for students.	CAO; Executive Directors: Director, Compensatory Programs; Director, Pupil Personnel Services.	SCCPSS is in the process of developing a new comprehensive discipline policy and Code of Conduct which will go before the BOE July 13th for approval. This COC will include the redesign of the student placement process in order to reduce the number of suspension days and wait time for enrollment into Scott Alternative Learning Center. An experienced high school guidance counselor will be placed at Scott Alternative to provide support to high school students. Student discipline hearings will be limited to serious offenses such as possession of drugs, alcohol and/or weapons on school campus.	Completed.	
SALC-A.2		Review the recommendations from the Audit of the Management and Documentation of Student Behavior related to "placement at an alternative education site" instead of "expulsion from school" to reduce the amount of time away from instruction for students.	CAO; Executive Directors: Director, Compensatory Programs; Director, Pupil Personnel Services.	In the proposed Code of Conduct, we have redefined long term suspension, expulsion and permanent expulsion. We have added "alternative placement." This will create a situation where students will be placed at Scott ALC more efficiently.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SALC-A.3		Reduce the number of forms required to enter Scott. Any paperwork already in the Permanent Record (birth certificate if deemed necessary, court orders related to custody agreements, etc.) should be copied by the zone school and included in the suspension/expulsion packet sent to the Executive Director for approval. Once the suspension/expulsion request is approved by the Executive Director, send a copy of this packet to the Scott ALC guidance counselor/social worker for review and preliminary planning before the entrance appointment. Alternatively, the necessary documents can be copied and sent with the student/parent with the Withdrawal Form.	CAO; Executive Directors: Director, Pupil Personnel Services.	Schools will send the discipline packet and/or alternative placement to the appropriate Exec. Dir. for review. Once the student is placed at Scott ALC, the ED will send the packet to the Scott ALC counselor/social worker for preliminary review. The school will send the entire Student Permanent Record folder to Scott. All information from the school will be included. Scott ALC will store these PR folders just as all other schools. These records will contain all necessary information on the student to expedite the placement process. The only form a parent will need to fill out upon enrollment will be a student registration form to ensure that all addresses and phone numbers are correct. When students return to their home school Scott ALC will return the records. A sign off sheet will be provided to track the signing in and out of records.	Completed.	
SALC-A.4		Allow the Hearing Office staff to schedule an entrance appointment at Scott when the student and/or parent appear for the hearing or to sign forms to waive the hearing. If the placement at Scott is not upheld, the appointment can be cancelled.	Hearing Office Staff; Principal, Alternative Education.	The Hearing Office will have the daily schedule of availability of Scott ALC's guidance counselors for placement. The Hearing Office staff will schedule the enrollment appointments for the next day. Scott ALC will create an enrollment calendar and schedule to be provided to the Hearing Office. <i>Concern: Scott ALC administration strongly believes that scheduling an appointment prior to appeal implies guilt to the parents and students before due process is provided by the hearing. Scott ALC feels that this process will undermine the parent and student's perception of the integrity of the hearing process.</i>	Completed. Scott ALC staff will schedule enrollment appointments immediately upon receiving notification from the Hearing Office that a student is to be assigned to Scott ALC. The principal of Scott ALC will ensure that such students are enrolled within 48 hours. The principal of Scott ALC will also ensure that appropriate staff are trained on the new enrollment process.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SALC-A.5		Provide the student and/or parent any necessary forms required to enter Scott at the time the entrance appointment is scheduled or when they meet to sign forms to waive the hearing.	Hearing Office Staff; Principal, Alternative Education.	Once placement to Scott ALC is approved, the student will immediately enroll at Scott ALC. Permanent Record will be provided by the sending school to Scott ALC to facilitate enrollment. A copy of the referral packet will be provided to Scott ALC.	Completed.	
SALC-A.6		Review and consider revising the dispositions for inappropriate, nonviolent behaviors so that OSS is only used in the most serious situations. Consider adding other strategies used by zone schools and/or other school Districts, such as detentions, work assignments, etc. Consider enhancing the Positive Behavioral Intervention Strategies to put additional opportunities/rewards in place for students to internalize the intrinsic rewards for exhibiting appropriate behavior.	Principal, Alternative Education; Staff of Scott ALC; Advisory Board; PBIS Implementation Team.	The administration at Scott ALC will work with the PBIS Implementation Team and the Advisory Board to review current practices for addressing inappropriate non-violent behaviors and develop appropriate changes to these practices. The team at Scott ALC will use the recommendations in the proposed Code of Conduct. The PBIS Implementation Team will train all staff members in PBIS. The team will review and analyze the opportunities/rewards utilized during SY10/11 and make recommendations for enhancements. Staff will also work with social workers and guidance counselors to find appropriate curriculum materials to teach appropriate social skills.	Completed.	
SALC-A.7		Scott ALC leadership and the Department of Exceptional Child Education should consider a collaborative process to review the suspension data for the students with disabilities in the Model Classroom and jointly develop a behavioral plan for students that establishes consequences (other than OSS) for inappropriate, nonviolent behaviors.	Principal, Alternative Education; Exec. Director, Middle Schools and Exceptional Children.	The administration at Scott ALC will work with the Department of Exceptional Children to review the suspension data for the students with disabilities in the Model Classroom and jointly develop a behavioral plan for students that establishes consequences other than OSS for inappropriate non-violent behaviors. Behavioral data will be reviewed at least monthly to make appropriate adjustments based on findings.	Completed.	



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SALC-A-8		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. <i>(Repeat recommendation from Audit of Management and Documentation of Student Behavior.)</i>	Scott ALC Assistant Center Leaders; Scott ALC Information Specialist.	Scott ALC Asst. Center Leaders and the Information Specialist will provide workshops and on-going monitoring to ensure that all personnel at Scott ALC understand how to accurately record the data in PowerSchool. A review of how to write a discipline referral will occur.	Completed. Follow-up training was provided in January 2012. The School District provided refresher training to the Scott ALC staff on how to effectively navigate the PowerSchool database/ program.	
SALC-B-1	The increased and unlimited number of students entering Scott ALC during the school year presents burdens on a staff without proper support and availability of facility space, and may also impact student academic achievement. In addition, the physical separation of Pathways students from Semester students during classroom instruction, meal times and bathroom breaks requires an additional number of classrooms and instructional staff in order to operate separate programs for these two populations.	Review and consider combining the Pathways and Semester student populations at Scott ALC for instruction to better maximize instructional staff and classroom space. This may result in lower class sizes for instruction that would better align with the "best practice" indicator for alternative education class size.	Superintendent; CAO.	This recommendation will be presented to the School Board members. However, in order to effectively change this process, we must have School Board approval.	Completed.	
SALC-B-2		Consider providing intervention/behavior management to elementary grade students assigned to alternative education settings in a different delivery setting and not segregated in a punitive alternative education program such as Scott ALC.	CAO; COO; Exec. Director, Middle Schools and Special Education; Exec. Dir., High Schools and Compensatory Programs; Director, 21st Century Learning Program.	Propose the development and implementation of an alternative elementary school program entitled "Fresh Start Alternative Elementary School Program." This program will provide academic, social and emotional support to students in grades K-5 requiring an alternative placement. The program will be housed on the campus of Coastal Georgia Comprehensive Academy, pending funding to create classroom space within the building.	Completed.	

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SALC-B-3		Consider reviewing the criteria that allows schools to request a student be placed at Scott ALC. We recognize that the School District is in a time of economic crisis and recommending decreasing the size of the classes at Scott ALC is not economically feasible. However, students who have not behaved in a violent manner may be better served by remaining enrolled in their zone schools to receive behavioral intervention/prevention and social services.	CAO; Exec. Director, Middle Schools and Special Education; Exec. Dir., High Schools and Compensatory Programs; Director, Professional Development.	1. Provide training on the implementation of our proposed new Code of Conduct which is based on Positive Behavior Intervention Supports and prevention. 2. Provide differentiated training to our schools regarding the implementation of Response to Intervention. It is our goal to work with our administrators and teachers to change how we deal with discipline situations in our schools.	1. Proposed new Code of Conduct was not approved by BOE. 2. Completed.	
SALC-B-4		Consider adding an enrollment cap at Scott ALC to prevent overcrowding. This could include a moratorium on Scott placements when enrollment reaches specific number for specific grade levels.	CAO; CFO; Executive Directors.	Monitor the class sizes and ensure that we are in compliance with class sizes established by the GaDOE. Students who will be assigned to Scott ALC as an alternative placement will be monitored carefully by Executive Directors. Schools who are recommending students for Scott ALC who are not demonstrating dangerous behaviors will be redirected to appropriate resources within our School District and our community.	Completed.	
SALC-C.1	Not all high school students enrolling at Scott ALC are able to enroll in the same academic core courses at Scott ALC that they were taking at their zone school. Some of the classes are not offered; others are full.	Expand class offerings by allowing on-line credit classes, such as A+ Online learning, during classroom time at Scott ALC, not just during after-school programs.	Scott ALC Scheduling Committee.	Incorporate study skills classes into Scott ALC's master schedule which allow students to enroll in A+ Online learning during the regular school day.	Completed.	
SALC-C.2		Expand on the success of the Twilight School Program and offer similar services to all Scott ALC students.	Principal, Alternative Education; Director, 21st Century Community Learning Program; Exec. Dir. of High Schools and Compensatory Programs.	Ensure that students at Scott ALC have access to online extended day courses for credit recovery and acceleration through the 21st Century Learning Community Program which is already at Scott ALC. This would be the exact same services as provided by the high school Twilight Program. High school students enrolled in the Pathways program will be provided summer school services at no charge on the campus of Scott ALC.	Completed.	

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SALC-C.3		Consider placing a guidance counselor with successful high school experience at Scott ALC.	CAO; Exec. Dir. for High Schools; Exec. Director, Human Resources; Lead Counselor.	An experienced high school counselor will be placed at Scott ALC to provide support to high school students. <del>A part-time Title I counselor will be added and funded through Title I to support students enrolled in the Pathways Program.</del>	Completed.	
SALC-D.1	Students and teachers do not have access to adequate and appropriate instructional materials in the classroom.	Update classroom equipment with computers and software to enhance the differentiation of instruction for students on different grade levels and students in the same class taking different level courses (courses in math, world language, social studies).	Principal, Alternative Education; CDIO; Technology Specialist; Instructional Technology Support.	The principal of Scott ALC will conduct a comprehensive needs assessment document and/or staff survey to develop a plan for purchasing computer software and equipment to support instruction at Scott ALC in conjunction with Data and Information.	Completed.	
SALC-D.2		Review the current textbook acquisition process for Scott ALC students and develop a more efficient and effective plan to ensure these students have the appropriate textbooks.	CAO; CDIO; CFO; Exec. Directors.	Under our current practice, the zone schools are expected to provide a student with their books when they enroll in Scott ALC. If books do not come with a student, Scott ALC will call the school to request the books ASAP. Scott ALC's "paperless system" will be used to track receipt and return of textbooks from zone schools. If needed, an ED will step in to ensure that schools are sending books. When funds are available, we will purchase basic core curriculum textbooks for Scott ALC. Work with staff members to use additional resources for instructional purposes. Textbooks should only be one resource used in the classroom.	Completed.	
SALC-D.3		Analyze the program budget regularly to determine available resources to purchase needed materials, supplies and equipment.	Principal, Alternative Education; CAO; Exec. Dir., High Schools.	Principal will review budgets monthly and spend instructional money appropriately throughout the year. Teachers will be provided the necessary instructional materials in a timely fashion.	Completed.	
SALC-D.4		Take advantage of the District resources (content specialists) to help determine the appropriate manipulatives and other classroom resources needed for appropriate classroom instruction.	Exec. Dir., Curriculum and Instruction; Exec. Dir., High Schools; Principal, Alternative Education.	District content directors will inventory all classroom instructional materials and make recommendations to the principal for needed purchases.	Completed.	

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SALC-E.1	Students with specific types of social/emotional/mental health problem behaviors as well as substance abuse behaviors (drug and alcohol use) do not receive adequate behavioral modification training while enrolled at Scott ALC.	Include the social worker in the entrance process to determine if any additional support services are needed to assist the student in overcoming the behavioral issues that resulted in his/her assignment to Scott ALC.	CAO; Director, Pupil Personnel; Social Worker; Principal, Alternative Education.	There is a dedicated social worker assigned to Scott ALC. Once the discipline packet is received at Scott, the social worker will become involved in the enrollment process to determine if any outside agencies need to be involved with the student or family. This will allow the social worker an opportunity to assist the student and family in overcoming the behavioral issues that resulted in his/her assignment to Scott ALC.	Completed.	
SALC-E.2		Research a more effective and efficient way to inform all District social workers of students who are assigned to Scott ALC and who may be receiving (or need to receive) social services.	CAO; Director, Pupil Personnel; Social Worker; Principal, Alternative Education.	Create a group within Outlook for Social Workers. As soon as a student is assigned to Scott ALC, an email will go out to the social workers from the sending schools to become involved in the enrollment process at Scott ALC. The District social workers will also be provided a monthly list of students who have been assigned to Scott ALC during that month. Services will be coordinated among the District social worker and the Scott ALC social worker.	Completed.	
SALC-E.3		Research the availability of resources to provide consistent, professional behavioral and mental health counseling services to the students assigned to Scott ALC and to not expect guidance counselors to offer these services.	CAO; Director, Pupil Personnel; Social Worker; Principal, Alternative Education.	The Department of Pupil Personnel Services will cross-reference resources they have identified with the resource guide developed by the Department of Exceptional Children. Social workers will use this information to match students with appropriate community resources that will assist the students, parents and teachers at Scott ALC. The combined guide will be placed on the public website for use by parents and other community members.	Completed. The list of Support Services and Resources is included in the Student/ Parent Handbook for Success, which is posted on the public website. It is reviewed and revised annually.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SALC-E.4		Research the possibility of developing and implementing a multi-disciplinary, therapeutic component model to be included in the program design at Scott ALC.	CAO; Director, Pupil Personnel; Social Worker; Principal, Alternative Education.	Guidance counselors, social workers and teacher leaders will work with community agencies to identify appropriate classroom resources to teach positive social skills and replacement behaviors. An example of such programs could be "Why Try," which is currently being used as a prevention and intervention strategy at some of our middle schools. A monthly, multi-disciplinary team meeting will be held with the staff. Specific students will be discussed and strategies for success will be developed at these meetings. These meetings should occur prior to suspensions. Appropriate strategies can then be embedded in regular Language Arts or Social Studies classes. They can also be a part of a study skills class where students may be working independently with online credit recovery or credit advancement. Depending on the student's needs, outside agencies may be invited to attend. The team will also address the academic needs of the students to prevent failure or retentions.	Completed.	
SALC-F.1	All teachers and staff at Scott ALC do not receive training in student behavioral strategies targeted toward the student population at Scott ALC, such as Peer Mediation, Mindset Training, Conflict Resolution, etc.	Consider providing a week of appropriate and comprehensive professional learning/training in behavioral strategies to all Scott ALC teachers and staff annually, prior to the start of each school year, such as the week before the District's preplanning week.	CAO; Principal, Alternative Education; Director, Professional Learning.	Title I (N&D) funds will be used at Scott ALC to bring teachers back a week early for comprehensive professional development (August 2011). We will work with the Principal of Alternative Education in helping him find a creative way to provide PLC's for his staff during the school year. Often this training is more effective in small groups. We will suggest that he use his staff work days to provide training as needed. The Peer Mediation Center will be invited to provide training to the teachers at Scott ALC. The Mentoring Project Coordinator will also be involved in training the staff at Scott ALC to include workshops on engaging males in schools.	Completed and ongoing.	
SALC-F.2		Use that training to reduce the number of suspension and expulsions from Scott ALC.	CAO; Exec. Dir, Middle Schools and Exceptional Children; Director, Professional Learning; Principal, Alternative Education.	Contract with the Peer Mediation Center to provide training for peer mediators within Scott ALC. Use peer mediators to work with students who have been suspended to figure out ways to make better choices to avoid future suspensions.	Completed.	

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SALC-F.3		Implement Peer Mediation and Mindset De-escalation strategies during SY11/12 with all students at Scott ALC as needed to help them develop appropriate skills to improve their behavior.	Principal, Alternative Education; Scott ALC Leadership Team.	Monitor classroom discipline reports to ensure that Peer Mediation and Mindset training are being fully implemented by teachers. This will ensure that strategies and skills learned during the Peer Mediation training and Mindset training are being fully implemented in the classrooms.	Completed.	
SALC-F.4		Consider requiring the use of Peer Mediation intervention for all Scott ALC students who have committed inappropriate, non-violent behaviors before assigning out-of-school suspension or expulsion dispositions.	Principal, Alternative Education; Scott ALC Leadership Team.	The administration at Scott ALC will develop a Peer Mediation Implementation Team. This team will develop strategies to utilize the peer mediation interventions for all Scott ALC students who have committed non-violent behaviors before assigning out of school suspensions. Administrators will carefully monitor discipline data monthly to ensure that these strategies are being used effectively.	Completed.	
SALC-F.5		Ensure that Character Counts is fully implemented by all Scott ALC teachers and staff throughout Scott ALC for SY 11/12.	Principal, Alternative Education; Scott ALC Leadership Team; Director, Pupil Personnel.	Provide training through the Mighty Eighth Air Force Museum on Character Counts for all staff members at Scott ALC. Establish a Character Counts implementation team. The Character Counts team will develop and monitor an implementation plan for the school. This plan will be monitored monthly and will be directly correlated to Positive Behavior Intervention Supports.	Completed.	
SALC-F.6		Use that training to engage the hall monitors with students in a pro-active manner.	Principal, Alternative Education; Scott ALC Leadership Team; Director, Pupil Personnel.	Provide the same training for all staff including the hall monitors in order to enable consistency of implementation throughout the school. Administrators should be actively seen in hallways and classrooms to ensure that implementation is occurring.	Completed.	

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SALC-O.1 Behavior and discipline are tracked in several systems at Scott ALC. Failure to use each system consistently and completely results in inaccurate or incomplete data. Use of multiple reporting systems also presents the risk that data is collected, but not used.	Review PowerSchool to determine if changes could be made in the data collection fields which could generate the same types of reports in PowerSchool that are currently available in SWIS.	CAO; Exec. Dir, Middle Schools and Exceptional Children; CDIO.	Academic Affairs is currently working with Data and Information to provide several different types of discipline reports to our schools which will help with the monitoring of discipline in all of our schools. These reports are based on the information that schools need to make the necessary changes in their building. We have used several reports from SWIS as our baseline report. We should have drafts of these reports by July for implementation during SY11/12.	Completed.	
SALC-O.2	Review the different data collection sources; determine the data needed to support students; ensure that information is analyzed by the Scott ALC Data Team weekly and discussed with faculty and staff frequently in order to plan the use of appropriate strategies in all areas of the school to lower the potential for student's inappropriate behavior and conflict. Eliminate any unused or duplicate data collection sources.	CAO; Exec. Dir, Middle Schools and Exceptional Children; CDIO; Scott ALC Leadership Team.	The Division of Data and Information is currently working on combining the needed information into discipline reports in PowerSchool. These reports will be available at the beginning of the school year and will be used to analyze discipline data at weekly data team meetings. This data report will allow for the data team to analyze the types and locations of the behavior and make changes within the school as needed. This data will also be used by the PBIS implementation team to identify appropriate strategies to the reduce the potential for inappropriate behavior. This will eliminate the need for multiple reporting systems.	Completed.	
SALC-O.3	District guidance states that Disciplinary Referral Forms should be filed in each student's Permanent Record. The current filing system does not allow the forms to be filed in this manner.	Administrators and teachers at Scott ALC.	This will not be an issue once Scott ALC has the official student record. All Disciplinary Referral Forms will be filed in the student record file and then will be available to the home schools when the students return.	Completed.	
SALC-O.4	In our review of FY11 expenditures for Scott ALC, we noted Scott ALC was being billed for other District departmental expenditures. Payments to vendors without adequate review and approval may result in over/underpayments to vendors, or invoices charged to the incorrect general ledger account/site.	CFO; COO.	Finance is recommending a monthly review of utility payments by Maintenance and Operations Department.	In progress. Due to a change in management, this is currently under review.	June 2013.

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>INTERNAL AUDIT - Audit of Food and Nutrition Department (FND) Issued August 2011</b>						
FND-A.1.	We reviewed Financial Processes managed by the Food and Nutrition department and found a lack of monitoring.	Establish budgets that are submitted to Budgeting Services within the requested time period and provide the most current projections for revenue and expenditures. This should include:	SNP Director; Accountant; Budget Analyst.	This team will evaluate each cost center and allocate expenditures and revenues based on the prior year's budget. This will allow a baseline for the current school year. The Accountant will provide budget training to the managers during the first managers' meeting.	In progress. Change in management.	September 2012.
FND-A.1.a.		Designating a team within the Food and Nutrition Department to establish the budget using the process outlined by the Budget Preparation Manual;	SNP Director; Accountant; Budget Analyst, 229-Day Coordinator.	This team has received a copy of the Budget Preparation Manual for the SY 2012. The object codes will be used to establish the current budget for each cost center.	In progress.	September 2012.
FND-A.1.b.		Submitting the budget report to Budgeting Services.	Budget Analyst; Accountant.	Submit reports monthly and meet quarterly.	In progress. Change in management.	October 2012.
FND-A.1.c		Working with the Accounting Department throughout the year to monitor the revenue and expenditure projections to ensure they are in line with the actual receipts and expenditures.	Budget Analyst; Accountant; Senior Clerk.	Accountant, SNP Director, SNP Analyst, will review financial data every three months to identify areas of concern. If a transfer needs to be made, the SNP Director, Budget Analyst and Accountant will transfer the proper expense line(s).	Completed and ongoing.	
FND-A.2.		The department budget should be reviewed on a monthly basis to monitor spending patterns and overages. Report of any overages should be made to the Chief Operations Office on a monthly basis with explanations and business plans to address the overage.	Accountant; SNP Director.	The cost center that has expenses greater than revenue will be reviewed and cost saving measures will be implemented. The COO will receive an overview of the findings.	Completed and ongoing.	
FND-A.3.		The Coordinator's Visitation Evaluation Form should include a review of the school's Food and Nutrition budget with the manager. This form should document overages with explanations and plans to address the overages.	SNP Coordinators; SNP Managers.	The SNP Coordinators will work with their SNP Managers and review the Profit & Loss School Level Report.	In progress. Developed in draft form.	September 2012.
FND-A.4.		All received items should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign and date the packing list to create accountability for all items received. After the packing list is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents.	SNP Coordinators; SNP Procurement Technician; Senior Clerk, SNP Manager; SNP Lead Assistant.	The SNP Managers and/or Lead Assistants will be trained on the process to receive all items.	In progress. Change in management.	September 2012.



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FND-A.5.	We reviewed Financial Processes managed by the Food and Nutrition department and found a lack of monitoring.	Develop a verification process that includes validating the receipt of goods and any credit memos from vendors. This process should include:	Procurement Technician; Senior Clerk; SNP Managers; SNP Lead Assistant.	The SNP Manager gives credit information to the SNP Procurement Technician. The SNP Procurement Technician will be responsible for e-mailing a copy of the credit memo to the Senior Clerk. The Senior Clerk will maintain a copy and deduct the amount of money as stated on the credit memo.	Completed.	
FND-A.5.a.		Submitting a copy of the WebSmart receiver screen with the packing slip.	SNP Manager; Senior Clerk.	The SNP Senior Clerk will be provided access to the WebSmart program.	SNP clerks have not been provided access or training on WebSmartt.	September 2012.
FND-A.5.b.		Informing the school's Coordinator if the packing slip does not follow procedures to ensure accuracy and compliance with procedures.	SNP Procurement Technician; Senior Clerk.	The SNP Procurement Technician and the Senior Clerk will notify the specific SNP Coordinator via e-mail message if their SNP Manager fails to adhere to procedures for receiving.	Completed.	
FND-A.6.		Require vendors and/or Central Office FND staff to supply a copy of the credit memo with the monthly statements to ensure accuracy of the credit issued to the District.	SNP Procurement Technician; Senior Clerk; SNP Manager; SNP Lead Assistant; SNP Coordinator.	The SNP Procurement Technician will be responsible for e-mailing a copy of the credit memo to the Senior Clerk. The Senior Clerk will maintain a copy and deduct the amount of money as stated on the credit memo.	Completed.	
FND-A.7.		Develop stronger internal controls that provide a more secure environment over the meal purchase process.	SNP Managers; Lead Assistants.	The SNP Managers will designate an employee to deliver the meals to students that are unable to come to the cafeteria. The SNP employee will deliver the meals to the student and check the computer generated roster to ensure the student receives the meal according to the program's approved collection procedure.	Completed and ongoing.	
FND-A.8.		Increase monitoring of meal purchases in relationship to a student's absence to provide a level of assurance that the District is not requesting false reimbursement.	SNP Manager; Information Specialist; Site Administrator; SNP Coordinator.	SNP Managers will receive an absence report from the Information Specialists to ensure that all meals consumed by students are present. If a problem develops the SNP Manager is required to send an e-mail to the Site Administrator and copy the SNP Coordinator if the absence report is provided in a timely manner.	In progress. Change in management.	September 2012.
FND-A.9.		Redesign the POS Form to support the Transaction History from WinSnap. Document the changes in procedures and train appropriate staff on the new forms.	SNP Coordinators.	The SNP Coordinators will provide a revised copy of the POS Forms.	Completed and ongoing.	

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FND-A.10.		Consider utilizing SmartFind Express to automate the substitute search process.	SNP Administrative Secretary; SCCPSS Classified Manager.	All SNP employees including managers and subs have been added to SmartFind Express. The SNP Administrative Secretary will be trained and assigned to the system.	Completed.	
FND-B.1.	Fixed assets and food inventories are not monitored to ensure compliance with District procedures and accuracy of the inventory.	The inventory list should be updated routinely as items are received or marked for deletion instead of waiting until the end of the year/annual audit. Updates from the Fixed Asset Accountant should be reconciled to the inventory list regularly to be sure all deleted/transferred items have been removed from the District list. Discrepancies should be resolved by informing the Fixed Asset Accountant of the error.	SNP Procurement Technician; SNP Managers.	The SNP Procurement Technician will send an e-mail to the Managers regarding equipment purchases. The SNP Managers will e-mail the SNP Procurement Technician when the purchase is received at the school. The SNP Manager will update the fixed assets report and e-mail the fixed asset form to the SNP Procurement Technician. The fixed assets form will be sent to the maintenance department if the equipment is condemned. This process will be reviewed quarterly.	Completed.	
FND-B.2.		A physical audit of a sample of the site's inventory list should be included in the Coordinator's Visitation Evaluation. Any findings should be documented and reviewed at a later time in the school year to ensure compliance.	SNP Coordinators; SNP Managers.	The SNP Coordinators will revise their on-site visitation form to include monitoring the stock status reports. The SNP Manager will be required to complete a physical inventory on the last serving day of the month.	In progress. Developed in draft form.	September 2012.
FND-B.3.		The FND should review the current ordering and inventory processes for non-fixed assets to determine if the current process is the most time efficient and cost effective.	SNP Director; SNP Coordinators; Accountant; SNP Managers.	The SNP will update the current computer software program using the bid system to improve accountability for the front and back of the house to improve the program's bottom line.	In progress. Currently being reviewed by SNP.	July 2012.
FND-C.1.	The Food and Nutrition Department has weak relationships and communication methods with other departments.	Academic Affairs and Food and Nutrition should work together to establish a meeting schedule that allows for both departments to meet on a recurring basis to discuss any issues and/or mandates that need to be implemented throughout the District.	Food and Nutrition Director; SNP Coordinators; CAO; Exec. Directors.	Set up quarterly meetings to review the necessary actions that schools will need to participate in to increase student achievement. Meetings will be scheduled in January, April, July and October.	In progress. Change in management.	January 2013.
FND-C.2.		Academic Affairs and Food and Nutrition should establish a communication chain that ensures information that is needed to be distributed to lower levels of management or other staff is conducted in a transparent and timely manner.	Food and Nutrition Director; SNP Coordinators; CAO; Exec. Directors.	The Food and Nutrition Director will send all communications to the Executive Directors for School Governance and copy the Chief Academic Officer. The ED's will then disperse all communications to the schools. FND will be invited to our September 2011 Principal Cluster meeting to review communication with the schools.	Completed and ongoing.	

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FND-C.3.		Academic Affairs and Food and Nutrition identify challenges that each face in working with each other and implementing goals and objectives. This should include how these challenges will be addressed and who is responsible for ensuring the challenges are either minimized or removed.	Food and Nutrition Director; SNP Coordinators; CAO; Exec. Directors; Principals.	1. Ensure that communication lines are open between the school principal and FND manager at the school. 2. Principals will set up regular quarterly meetings with their FND manager to discuss ongoing items. 3. Additional meetings between the principal and FND manager will be scheduled as needed. 4. If the FND manager is having difficulty setting up these meetings, the EDs will get involved. The SNP Manager should contact their SNP Coordinator; then the SNP Coordinator will contact the appropriate ED. 5. Principals will involve FND manager in faculty meetings as necessary. 6. Principals will work with managers to ensure that snacks that are sold at the school are healthy. The SNP snacks comply with USDA Regulations. The Principals should provide healthy snacks. 7. Plans will be made to determine a schedule for bulletin Boards in the cafeteria.	In progress. Change in management.	September 2012.
FND-D.1.	The District does not comply with a section of the District's Wellness Policy.	The District should develop the indicators as required in Board Policy EEE, Wellness Policy, to measure a school's success in meeting the requirements, designate who will monitor this success and ensure the reporting process is followed.	SNP Director; SNP Coordinators; CAO; Exec. Directors.	The SNP will update the nutrition standards according to the new dietary guidelines and Healthier US School Challenge (HUSC). An e-mail was sent on 8-16-11 to begin working on the wellness policy revision.	In progress. Change in management.	December 2012.
FND-D.2.		The Food and Nutrition Department should comply with the policy's reporting requirements to ensure the District is adhering to Federal mandates.	SNP Director; SNP Coordinators; Executive Directors; CAO.	Will provide a quarterly update to COO and CAO.	In progress. Change in management.	December 2012.
<b>INTERNAL AUDIT - Review of Applications for Payment from Elkins Contractors for Pulaski Elementary School (ELKS) Issued September 2011</b>						
	The review shows the internal controls that govern the payments to construction vendors appear to be functioning properly. All payments made on this contract were well-documented and properly approved.					
<b>INTERNAL AUDIT - Review of Applications for Payment from Gilbane Building Company for Godley Station K-8 School (GILB) Issued September 2011</b>						
	The review shows the internal controls that govern the payments to construction vendors appear to be functioning properly. All payments made on this contract were well-documented and properly approved.					

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>INTERNAL AUDIT - Review of ESPLOST URS Contract Compliance (URS) Issued October 2011</b>						
URS-1	Some projects were delayed for more than one reason. Based on the reason(s) for delays, each project must be analyzed individually to determine the source of the delay. To be effective, the analysis should be completed based on thorough knowledge of the project. Internal Audit was not able to recreate the level of detailed knowledge required for this analysis with the records available.	The Chief Operations Officer, in conjunction with the Facilities Construction staff and others involved in the ESPLOST program, create a formal performance assessment of the entire team (SCCPSS, URS, architect, contractor, etc.) to be completed at the end of each project.	COO.	COO will develop a comprehensive evaluation tool pertaining to the performance of URS at the conclusion of each project to include full project close-out.	In progress. The Interim Director of Facilities and Operations will develop and implement an evaluation tool for use with the new Program Manager contract.	December 2012.
<b>INTERNAL AUDIT - Report on Leasing and Renting of Facilities (LRF) Issued December 2011</b>						
LRF-1.	Failure to obtain the appropriate authorizations and forms for leasing and renting facilities places the District at risk of lost fees to cover costs incurred; does not provide the users with the District's guidelines for use of facilities; and does not provide the users with the appropriate fee schedule. It also fosters an atmosphere that allows employees to accept cash payments for services provided on behalf of the District.	That all schools and/or BOD sites should be reminded of the requirement to follow Board Policy EBH and Administrative Regulation EBH-R for use of any facilities.	COO; CFO; CAO.	Academic Affairs will require principals to review Board Policy EBH, ENG-R and EBH-E. Principals will be required to use all rental facility forms that are a part of policy EBH for external rentals.	Completed. Informed Principals during the review of Conflict of Interest Policy.	
LRF-2.	Cash payments for groups renting or leasing SCCPSS facilities were made to SCCPSS employees for services rendered during rental or leasing periods.	All employees are required to report all time worked using the timekeeping system. They should be reminded and required to disclose all outside employment, whether it is on BOE property or not. School administrators should be reminded that the practice of allowing cash payments to employees who provide services to groups using school facilities is against Board Policy and Administrative Regulations and must be discontinued immediately.	COO; CFO; CAO.	SCCPSS staff members will be reminded that they must use our timekeeping system, Kronos, when providing any additional services to the community through the rental of our buildings. They will also be reminded that SCCPSS staff may not accept cash payments from outside agencies who may be renting the facility. All payments will be accepted by check only to the school system. In addition, all employees will be reminded that they must report any and all outside employment to their employer using the appropriate school system forms.	Completed. Informed Principals during the review of Conflict of Interest Policy.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>INTERNAL AUDIT - Audit of Human Resources (HR) Issued May 2012</b>						
HR-A.1.	There are limited internal controls over the flow of information in the HR department.	All forms and processes for each type of personnel action should be reviewed and updated. Look objectively at each step in the processes to determine if the step is needed and how best to accomplish that step. Standardize the forms used and require consistent use of the forms. Ensure that basic internal controls, such as separation of duties and/or dual control data entry procedures are included in the revised processes. Technology based solutions may be able to provide some of the necessary controls.	Senior Director, Human Resources.	Personnel actions are currently placed on the SharePoint workflows by the school's/administration's initiator. The workflow has been modified to appoint the Position Control Coordinator as "owner" of the personnel action. This workflow has been modified to disallow any ability to make changes after approval with the exception of the Senior Director and Position Control Coordinator. Additional modifications include current step, grade and wage rate as well as proposed step, grade and wage rate. An Internal Employment Action (IEA) form for HR use only has been created to track changes to employee records for actions such as title changes, pay class changes, etc. The initiator of the IEA form is responsible to verify the change in AHRS and send the document to be scanned in the employee file. The Data Entry Technician will sign and date all forms and return them to the appropriate HR staff for verification and process to personnel files. Each HR employee will be responsible to verify changes to employee records.	Completed and ongoing.	
HR-A.2.		Develop a process to ensure that approval forms are completed for each personnel action. Develop and publish approval guidelines for each personnel action. Develop internal controls that prevent unauthorized changes from being entered into AHRS.	Director, Employee Benefits and Compensation.	Developed criteria for three new monthly reports (Salary Comparison Report, Step Report, and Grade Report) for pay changes that can be run on demand to include data from the actual system date. These reports track changes that have occurred in AHRS (payroll system) that affect pay changes. Additionally, the Step Report and Grade Report automatically run at the end of each month. Reports are audited for accuracy and to insure they are reflected on Board Agenda.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
HR-A.3.		Determine who is responsible for sending source documents to Records Management for scanning and placement into each employee's electronic personnel record.	Director, Human Resources.	Human Resources Department will ensure that proper documentation regarding changes in pay for all employees are included in their respective employee files. All changes/corrections are written up on the IEA form and sent for Senior Director's approval. Staffing team reviews & verifies the change in AHRS before sending the form for scanning. The Director, Human Resources (or designee) is responsible to log all employment action documents by employee name and ID number to ensure there is a trail when the "batched" documents leave HR and are sent to Records Management for scanning into employee's file in CDMS. The batched documents list is numbered and dated for tracking.	Completed and ongoing.	
HR-A.4.		Develop and implement a tracking system to ensure that all forms initiated by Employment Services and/or Benefits and Compensation are properly accounted for and completed in a timely manner.	Position Control Coordinator, Human Resources Personnel technicians and staffing specialists approved by Senior Director, Human Resources.	Automated workflows have been created for employment actions. Email reminders are sent anytime that a workflow "stalls." The workflows start with an initiator, then it moves to the Position Control Coordinator who "owns" the personnel actions for all sites. The Position Control Coordinator ensures accuracy of the budgeted position and approves the action with position grade. The workflow moves to HR Staff and for approval. HR staff will ensure proper grade and individual step. It then moves to the Senior Director, HR for approval. After approval, the workflow is printed by the proper HR staff member and delivered to the Data Entry Technician for entry into AHRS. After completing the payroll action, the Data Entry Technician signs and dates the action and returns it to the proper HR staff member. The HR staff member verifies accuracy in the AHRS payroll system and sends the action form to Director, H. The Director, HR is responsible to ensure there is a trail when the document leaves HR and is sent to Records Management for scanning into employee's file in CDMS.	Partially completed. Each employee has a tickler file to verify the BOE agenda items; BOE action items are tested in AHRS; additional forms and processes are being developed with Technology's assistance.	June 2013.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
HR-A.5.		Define the difference between "last day of work" and "effective date of termination" for all staff members. Clarify when "last day of work" and "effective date" should be used on standard forms.	Senior Director, Human Resources and Director, Employee Benefits & Compensation.	Because the employee is generally the initiator of a resignation or retirement, the language used in the exit document varies. Rather than stating a "last day worked," the employee (or person entering the exit) often uses the "effective as of" language. This may lead to confusion as to the actual date of resignation or retirement. When an employee retires, TRS rules dictate that the employee is in an "active" status on the last day of the month and then in a "retired" status as of the first day of the next month. Additionally, when a certificated employee working under a contract resigns or retires, although that employee states a "last date worked" or "effective date," that employee must be released from his or her contract, creating the potential for additional confusion about the proper date to use. All of these circumstances lead to the potential for necessary adjustments by HR personnel. All such adjustments are approved by the appropriate HR staff member and the Senior Director of Human Resources."	Completed.	
HR-B.1.	Internal controls over tables in AHRS, the District's Human Resources and Payroll processing system, should be strengthened to ensure accuracy.	Internal Audit recommends that notices of rate changes (or any changes to tables in AHRS) should go to multiple people, preferably three people.	Director, Human Resources; Classified Staffing Manager.	Changes in AHRS should be reviewed and signed off by the person entering the data and by the Human Resource staffing employee responsible for the employee's classification. The Human Resources staffing employee responsible for the employment action classification will audit the document for accuracy and verify entry in to AHRS payroll system.	Completed.	
HR-C.1.	Two employees were assigned to the wrong step and/pr grade.	Internal Audit recommends that Human Resources conduct an audit of the pay levels for these two individuals to determine any overpayments and take any necessary actions to correct the error.	Director, Employee Benefits and Compensation.	The audit, pay corrections, and memo to employees were completed and resolved effective 5/1/2012.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
HR-C.2.		Human Resources should develop a method of documenting changes to salary steps and/or grades along with the reasons and rules for the changes, such as the adoption of step "B" for specific employees. These changes and guidelines should be accessible to all staff.	Director, Employee Benefits and Compensation.	Wage guidelines were finalized 2/13/2012. These have already been implemented by Human Resources and presented to the executive committee approval. Additionally, all "B" employees have been audited for proper step and will continue to be audited annually to ensure automated IT step process is accurate for the entire group.	Completed.	
HR-D.1.	Other Matters - To Human Resources	The Senior Director of Human Resources should review any proposed budget changes affecting the Human Resources Department during the annual budget process. Any potential changes should be discussed in the department to prepare for any possible changes. The adopted budget should be reviewed to determine any changes approved by the Board of Education.	Senior Director, Human Resources.	The Senior Director of Human Resources will review the proposed annual budget to ensure that changes affecting the HR budget are accurately reflected.	Completed.	
HR-D. 2.	Other Matters - To Finance Division	The Chief Financial Officer and the Director of the Budget Department should create a summary of budget changes that can be distributed to all Department heads, as well as the Purchasing Department.	CFO.	The Budget Department will develop a summary of budget changes, which will be posted on the District website and distributed to all Department heads, following the final adoption of the FY 2012 budget.	In progress.	July 2012.
HR-D.3.		The Purchasing Department should contact those departments who need to cancel any contracts, based on the newly approved budget, to ensure that all contractual obligations for cancellation are met.	CFO.	The Purchasing Department will initiate contact with the end-user department for any contracts that need to be canceled following final adoption of the FY 2012 budget.	In progress.	July 2012.
<b>INTERNAL AUDIT - Audit of ESPLOST Academic Technology Upgrade (E12-08A) Issued May 2012</b>						
E12-08A - 1	Weaknesses exist in the monitoring of financial controls and in the communication between the Data and Information and Finance Divisions. School/site budgets were not accurately reported to the public to provide transparency of financial budgets for schools/sites within the ESPLOST Academic Technology Upgrade Plan.	Internal Audit recommends that the Data and Information and Finance Divisions collaborate to develop an accurate budget. That budget should be reported in the ESPLOST Construction Projects Budget Report each month.	CDIO, CFO.	Data and Information and the Budget Department will meet to establish categories for each school and budgets for each category to ensure financial budget reports match Data and Information budget reports.	Completed.	



Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
E12-08A - 2	Improvements in the monitoring of expenditure account coding are needed to ensure the Data and Information Division is meeting the goals and objectives of each phase of the ESPLOST Academic Technology Upgrade.	The Data and Information Division should develop data entry procedures that include a step to identify the correct project area for the expenditure.	CDIO.	Data and Information will develop procedures and steps to identify project areas for applying expenditures.	Completed.	
E12-08A - 3	Comparing prices from a vendor's invoice to the contract/quote price ensures the District is receiving the agreed-upon pricing. This monitoring control provides assurance that the vendor is fulfilling its current contract with the District, while ensuring the expenditures are within the project's budget.	Internal Audit recommends that the Data and Information Division develop a monitoring process to ensure each ESPLOST expenditure is coded to the correct project area, that the pricing is accurate and reflects the contract/quote price.	CDIO.	Data and Information will ensure every purchase order lists the contract used, quoted price for the order, and coded category for the order.	Completed.	
<b>INTERNAL AUDITS - Continuous Auditing (CA)</b>						
<b>INTERNAL AUDITS - Continuous Auditing - Review of Purchasing / Vendor File Maintenance (10-CA-01) Issued February 2011</b>						
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.	Completed.	
10-CA-01 2	Lack of monitoring controls for conflict of interest can expose the District to a potential misuse of funds.	Develop a monitoring process to ensure outdated/obsolete vendors are no longer open for processing payments and/or are purged from the system to reduce risk.	CFO.	Work with Technology to develop an automated process to put obsolete vendors on hold, and a periodic report for the Chief Financial Officer to show any vendors moved from hold to active status.	In progress. Technology is still working on developing the report.	January 2013.
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.	Completed.	
<b>INTERNAL AUDITS - Continuous Auditing - Review of Validation of Position Budget Detail Report (12-CA-01) Issued April 2011</b>						
10-CA-02 2	Currently there is no guidance provided by the District on how to monitor/track employee absences using SmartFind Express.	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.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>INTERNAL AUDITS - Continuous Auditing - Review of Environmental Testing</b> <i>Issued December 2011</i>						
CA-12-01 A	The internal controls governing the environmental management of the District's schools are functioning properly; however, improvements in the reporting process and increased knowledge of the program would enhance the efficiency of the program.	Develop a District-wide Internal Air Quality program that provides the knowledge to prevent air quality issues, assess environmental conditions, and process to report a problem. The EPA's Indoor Air Quality Tools for Schools toolkit may provide the basis for this program.	COO; Maintenance & Operations.	The Operations Division will formalize a District-wide Internal Air Quality Program. The ownership of that program will lie with the Maintenance and Operations Department who will work cooperatively with the Academic Services Division to ensure clear communication about the program with all District facilities and building level leadership. As a part of the Internal Air Quality program, the Maintenance and Operations Department will also receive and complete all requests for environmental testing and maintain a formalized reporting mechanism to ensure that any work associated with testing requests is completed.	In progress. Developing a step in the Maintenance and Operation workflow.	September 2012.
CA-12-01 B		Establish relationships and communication channels with Academic Affairs to ensure promotion, knowledge, and adherence to the Internal Air Quality program to all District schools and sites.	COO; Maintenance & Operations.	As a part of the Internal Air Quality program, the Maintenance and Operations Department will also receive and complete all requests for environmental testing and maintain a formalized reporting mechanism to ensure that any work associated with testing requests is completed.	In progress. Will be implemented when the workflow process is complete.	September 2012.
CA-12-01 C		Develop and take ownership of a formalized reporting structure for environmental based requests. This should include documenting who is responsible for making the request, the method of communication to be used to make the request and the department who is to receive/work/follow-up on the request.	COO; Maintenance & Operations.	As a part of the Internal Air Quality program, the Maintenance and Operations Department will also receive and complete all requests for environmental testing and maintain a formalized reporting mechanism to ensure that any work associated with testing requests is completed.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
<b>INTERNAL AUDITS - SY 2011-2012 Change-In-Principal Audits (CIP) Issued October, December 2011 and March 2012</b>						
CIP	<b>Bloomington Elementary</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>No change:</u> Payroll and Purchasing & A/P; <u>Emerging improvements:</u> Student Activity Funds and Student Data.	Follow-up review scheduled for Fall 2012.
CIP	<b>Charles Ellis Montessori</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>New concerns:</u> Student data; <u>Emerging improvements:</u> Payroll and Purchasing & A/P; <u>Exemplary improvements:</u> Student Activity Funds.	Follow-up review scheduled for Fall 2012.
CIP	<b>Coastal GA Comprehensive Academy</b> Issues reported in 3 areas: Payroll, Student Activity Funds, and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>New concerns:</u> Student Activity Funds and Student Data. <u>Emerging improvements:</u> Payroll.	Follow-up review scheduled for Fall 2012.
CIP	<b>East Broad Street</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>Emerging improvements:</u> Payroll, Purchasing & A/P, Student Activity Funds and Student Data.	Follow-up review scheduled for Fall 2012.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	<b>Garrison Visual Arts</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 completed in February 2012.	<u>New concerns:</u> Payroll and Student Data. <u>Exemplary improvements:</u> Purchasing & A/P; <u>Emerging improvements:</u> Student Activity Funds.	Follow-up review scheduled for Fall 2012.
CIP	<b>Godley Station</b> Issues reported in 2 areas: Payroll and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>Proficiency:</u> Payroll; <u>Exemplary improvements:</u> Student Data.	No follow-up scheduled.
CIP	<b>Groves High</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>New concerns:</u> Student Activity Funds and Student Data; <u>No change:</u> Payroll, <u>Exemplary improvements:</u> Purchasing & A/P.	Follow-up review scheduled for Fall 2012.
CIP	<b>Haven Elementary</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>No change:</u> Payroll, Purchasing & A/P and Student Data; <u>Proficiency:</u> Student Activity Funds.	Follow-up review scheduled for Fall 2012.
CIP	<b>Heard Elementary</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>New concerns:</u> Purchase cards; <u>No change:</u> Student Data; <u>Exemplary improvements:</u> Payroll; <u>Proficiency:</u> Purchasing & A/P, and Student Activity Funds.	Follow-up review scheduled for Fall 2012.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	<b>Hodge Preparatory Academy</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>No change:</u> Payroll; <u>Emerging improvements:</u> Purchasing & A/P and Student Data; <u>Proficiency:</u> Student Activity Funds.	Follow-up review scheduled for Fall 2012.
CIP	<b>Islands High</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>New concerns:</u> Student Activity Funds; <u>No change:</u> Student data; <u>Emerging improvements:</u> Payroll; <u>Proficiency:</u> Purchasing & A/P	No follow-up scheduled.
CIP	<b>Johnson 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 completed in February 2012.	<u>No change:</u> Student Data; <u>Emerging improvements:</u> Payroll and Student Activity Funds; <u>Exemplary improvements:</u> Purchasing & A/P.	Follow-up review scheduled for Fall 2012.
CIP	<b>May Howard Elementary</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds, and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>New concerns:</u> Payroll and Purchase Cards; <u>No change:</u> Purchasing & A/P and Student Data; <u>Emerging improvements:</u> Student Activity Funds.	Follow-up review scheduled for Fall 2012.

Requirement or Condition Description		Recommendation	Responsible Area(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	<b>Savannah Arts</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Data and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>New concerns:</u> Student Activity Funds; <u>No change:</u> Payroll and Purchasing & A/P; <u>Emerging improvements:</u> Student data; <u>Exemplary improvements:</u> Purchase Cards.	No follow-up scheduled.
CIP	<b>Savannah Early College</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	<u>New concerns:</u> Payroll; <u>No change:</u> Purchasing & Accounts Payable; <u>Emerging improvements:</u> Student Activity Funds and Student Data.	Follow-up review scheduled for Fall 2012.
CIP	<b>Woodville Tompkins</b> Issues reported in 4 areas: Payroll, Purchasing and Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations. Follow-up review completed in February 2012.	<u>New concerns:</u> Student Data; <u>No change:</u> Payroll; <u>Emerging improvements:</u> Purchasing & A/P and Student Activity Funds.	Follow-up review scheduled for Fall 2012.