

REPORT ON USE OF AUDITS

Objective C, Goal 2 - District Accountability System

As of June 30, 2013



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Haven Elementary School	Mar-13 46
Howard Elementary School	Mar-13 46
J. G. Smith Elementary School	Mar-13 47
Johnson High School	Mar-13 47
Largo-Tibet Elementary School	Mar-13 47
Mercer Middle School	Mar-13 47
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INTRODUCTION TO THE REPORT ON USE OF AUDITS

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

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

As part of Strategic Goal 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 3-6) 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 8-48.

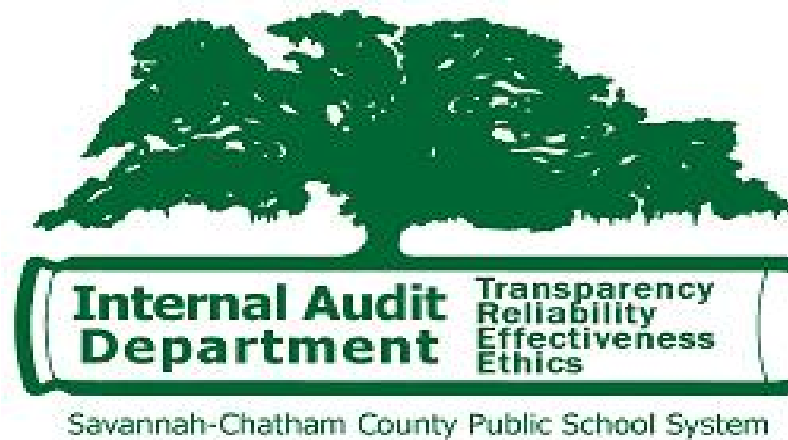
The Report on Use of Audits lists each audit, a summary of the condition(s), recommendation(s), responsible area(s), action(s) to be taken, current status (as of June 30, 2013) and estimated completion date (if not completed). **The current status is based on discussions with management; these discussions did not entail any additional audit testing.**

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

Acronym	Description	Acronym	Description
A/P	Accounts Payable	Info. Spec. / IS	Information Specialist
AAR	Accountability, Assessment and Reporting	L&CJ	School of Law and Criminal Justice at Savannah High
ACORN	The District's intranet.	LIPT	Local Inter-Agency Planning Team
AHRS	The District's HR/Payroll System	LS	School of Liberal Studies at Savannah High
ALC	Alternative Learning Center	Mgr.	Manager
BOE	Board of Education	MIT	Management Information Technology
CAO	Chief Academic Officer	MS SQL	Microsoft Sequel
CDIO	Chief Data & Information Officer	NCLB	No Child Left Behind
CDMS	The District's Document Management System	OSS	Out of School Suspension
CFO	Chief Financial Officer	PBIS	Positive Behavioral Intervention Strategies
CMR	Construction Manager at Risk	PLC	Professional Learning Center
COC	Code of Conduct	POS	Point of Sale
COO	Chief Operations Officer	PR	Permanent Record
CRCT	Criterion Referenced Competency Test	RMIR	Risk Management Incident Report
CRN	Case Report Number	SAF	Student Activity Funds
CT	Career Technical	SASI	The District's previous Student Information System
CTAE	Career, Technical, Agricultural Education	Scott ALC	Scott Alternative Learning Center
CY	Calendar Year	SHS	Savannah High School
Dir.	Director	SIS	Student Information System
ED / Exec. Dir.	Executive Director	SNP	School Nutrition Program
EPA	Environmental Protection Agency	Sr. Dir.	Senior Director
ESPLOST	Education Special Purpose Local Option Sales Tax	SREB	Southern Regional Education Board
FIA	Federal Impact Aid	SWIS	School-Wide Information System
FN/FND	Food and Nutrition Department	SY	School Year
FTE	Full time equivalent	Title I (N&D)	Neglected, Delinquent and At Risk Students
FY	Fiscal Year	TRS	Teacher Retirement System
GaDOE	Georgia Department of Education	WBL	Work Based Learning
HR	Human Resources	WTTCI	Woodville-Tompkins Technical Career Institute
IEA	Internal Employment Action		

SUMMARY REPORT ON USE OF AUDITS

As of June 30, 2013



Summary of Report on Use of Audits Objective C, Goal 2 - District Accountability System As of June 30, 2013

Key:

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

Page #	Audit/Review Name Issue/Received Date	Comment #1	Comment #2	Comment #3	Comment #4	Comment #5	Comment #6	Comment #7	Comment #8	Comment #9	Comment #10	Comment #11
Annual External Audits												
8	FY 2008 Management Letter Dec. 2008											
8	FY 2010 Management Letter Nov. 2010											
8	FY 2012 Student Activity Fund External Review Nov. 2012											
9	FY 2012 Single Audit Report Nov. 2012											
9	ESPLOST 2007 (E-1) Project Expenditures for CY 2012 April 2013											
9	ESPLOST 2012 (E-2) Project Expenditures for CY 2012 April 2013											
Other External Audits and Reviews												
9	Woodville Tompkins TCI - Technology Centers That Work April 2009											
9	Career, Technical and Agricultural Education (CTAE) Oct. 2009											
10	Ga. Law Enforcement Certification Program April 2011											
11	GaDOE McKinney-Vento Program Review April 2012											
11	GaDOE McKinney-Vento Program Review March 2013											
11	GaDOE 21st Century Comm. Learning Centers March 2013											
11	Ga. Dept. of Human Resources Pre-K Immunization Review May 2013											

Page #	Audit/Review Name	Issue/Received Date	Comment #1	Comment #2	Comment #3	Comment #4	Comment #5	Comment #6	Comment #7	Comment #8	Comment #9	Comment #10	Comment #11
Internal Audits and Reviews													
11	Audit of the Reliability of Student Data	June 2006											
	Condition A		Yellow	Blue	Yellow	Blue	Grid	Grid	Grid	Grid	Grid	Grid	Grid
	Condition B		Green	Blue	Yellow	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
	Condition E		Yellow	Blue	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
	Condition H		Blue	Green	Blue	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
15	Audit of Teacher Turnover and Retention	March 2008											
	Condition A		Blue	Blue	Blue	Yellow	Blue	Blue	Blue	Blue	Blue	Grid	Grid
16	Audit of Southwest Middle School	Sept. 2008											
	Condition B		Blue	Blue	Blue	Green	Blue	Blue	Grid	Grid	Grid	Grid	Grid
16	Audit of Risk Management	Dec. 2009											
	Condition C		Green	Blue	Blue	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
16	Audit of Mgmt. and Documentation of Student Behavior	Oct. 2010											
	Condition B		Green	Blue	Blue	Blue	Blue	Blue	Blue	Grid	Grid	Grid	Grid
	Condition D		Blue	Green	Green	Blue	Grid	Grid	Grid	Grid	Grid	Grid	Grid
	Condition F		Blue	Yellow	Blue	Blue	Grid	Grid	Grid	Grid	Grid	Grid	Grid
	Condition H		Blue	Blue	Yellow	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
18	Audit of Scott Alternative Learning Center	June 2011											
	Condition O		Blue	Blue	Blue	Green	Grid	Grid	Grid	Grid	Grid	Grid	Grid
19	Audit of Food and Nutrition Department	August 2011											
	Condition A		Green	Blue	Yellow	Green	Green	Blue	Blue	Green	Blue	Blue	Grid
	Condition B		Blue	Green	Yellow	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
	Condition C		Yellow	Blue	Yellow	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
	Condition D		Green	Green	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
22	Review of ESPLOST / URS Contract Compliance	October 2011											
	Condition A		Yellow	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
23	Audit of Human Resources	May 2012											
	Condition A		Blue	Blue	Blue	Green	Blue	Grid	Grid	Grid	Grid	Grid	Grid
	Condition D		Blue	Green	Green	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
23	Audit of Test Administration	August 2012											
	Condition A		Green	Green	Green	Green	Green	Green	Green	Green	Green	Grid	Grid
	Condition B		Green	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid
	Condition C		Yellow	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid	Grid

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
26	Review of Godley Station/Gilbane Final Payment	Sept. 2012											
	No exceptions noted.												
26	Audit of Elementary & K-8 Gifted Education	Sept. 2012											
	Condition A												
	Condition B												
	Condition C												
	Condition D												
	Condition E												
	Condition O												
30	Business Process Review - Maintenance Dept.	Jan. 2013											
	Condition A												
	Condition B												
	Condition C												
	Condition D												
32	Audit of Secondary Gifted Education	June 2013											
	Condition A												
	Condition B												
	Condition C												
	Condition D												
	Condition O												

Other Internal Audits													
	Continuous Auditing Tests												
39	Review of Purchasing/Vendor File Maintenance	Feb. 2011											
40	Review of Environmental Testing	Dec. 2011											
41	Review of School Nutrition Daily Point of Sale and Food Inventory Procedures	August 2012											
42	Review of District Utility Invoices	January 2013											
43	Review of SAF - School Stores, Concessions & Ticket Sales	March 2013											

Summary of Report on Use of Audits Objective C, Goal 2 - District Accountability System As of June 30, 2013

Key:

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

Page #	SY 2012/2013 Change-in-Principal and Business Process Reviews	Payroll	Purchasing/ Accts Payable	Student Activity Funds	Student Data	Purchase Cards
46	Coastal GA Comprehensive Academy					
46	DeRenne Middle School					
46	East Broad Street School					
46	Ellis Montessori Academy					
46	Georgetown K8 School					
46	Groves High School					
46	Haven Elementary School					
46	Howard Elementary School					
47	J. G. Smith Elementary School					
47	Johnson High School					
47	Largo-Tibet Elementary School					
47	Mercer Middle School					
47	New Hampstead High School					
47	Pooler Elementary School					
48	Port Wentworth Elementary School					
48	Pulaski Elementary School					
48	Shuman Elementary School					
48	West Chatham Middle School					
48	White Bluff Elementary School					
48	Windsor Forest High School					
48	Woodville Tompkins Technical and Career High School					

REPORT ON USE OF AUDITS

As of June 30, 2013



Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
ANNUAL EXTERNAL AUDITS						
EXTERNAL AUDIT - FY 2008 Management Letter (ML-08) Issued December 2008						
ML-08-3.	Complete documentation of internal control components.	The District complete the internal control guide.	Superintendent.	Management will continue the process of documenting the District's internal control system.	Partially completed. Finance, Data & Information, Academic Affairs and Human Resources Divisions completed. Operations, School Safety and Support Services not complete.	December 2013.
EXTERNAL AUDIT - FY 2010 Management Letter (ML-09) Issued November 2010						
ML-09-3.	Receipt of goods documentation.	Evaluate the risks in not documenting the receipt of goods for School Food Service purchases.	Superintendent; CFO.	Management will review the current process for documenting receipt of goods for School Food Service purchases.	In progress. Accounts Payable has made some changes to the process and will continue to make changes during SY 13/14.	July 2014.
EXTERNAL AUDIT - FY 2012 Student Activity Fund External Reviews (SAF-12) Issued November 2012						
SAF-12-1.	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.	Mandatory annual training for all school bookkeepers and targeted training for specific findings will be continued. CFO will contact all principals to recommend mandatory training for sponsors.	Completed.	
SAF-12-2.	Sponsor reports not approved.	Recommend that activity sponsors approve the sponsor reports to review the accuracy of the entries recorded by the bookkeeper in accordance with Student Activity Fund procedures.	CFO; Comptroller; SAF Accounting Coordinator.	Mandatory annual training for all school bookkeepers and targeted training for specific findings will be continued. CFO will contact all principals to recommend mandatory training for sponsors.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
EXTERNAL AUDIT - FY 2012 Single Audit Report Ended June 30, 2012 <i>Issued November 2012</i>						
SCCPSS complied, in all material respects, with the requirements for year ended June 30, 2012.						
EXTERNAL AUDIT - ESPLOST 2007 Project Expenditures Year Ended December 31, 2012 <i>Issued April 2013</i>						
SCCPSS complied, in all material respects, with the requirements for year ended December 31, 2012.						
EXTERNAL AUDIT - ESPLOST 2012 Project Expenditures Year Ended December 31, 2012 <i>Issued April 2013</i>						
SCCPSS complied, in all material respects, with the requirements for year ended December 31, 2012.						
OTHER EXTERNAL REVIEWS						
EXTERNAL AUDIT - Southern Regional Education Board - Technology Centers That Work - Woodville Tompkins TCI (SERB) <i>Issued April 2009</i>						
Note: This report was produced as a result of a request for technical guidance. It is not an audit of WTTCl. This report is intended to focus the school on the next three years. This report will be used in conjunction with the High Schools That Work assessment (scheduled for January 2010) to validate improvement efforts.						
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.	Partially completed. Business program is complete. A new teacher is in place for the marketing program.	June 2015.
EXTERNAL AUDIT - Program Review Improvement Plan - Career, Technical, and Agricultural Education (CTAE) Program <i>Issued October 2009</i>						
Note: This is a five-year Program Review Improvement Plan that is broken down into two levels: District and school site findings.						
CTAE-Beach-2.	Beach - To authenticate each pathway 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 2015.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CTAE-Savh L&CJ-3.	L&CJ - 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. CTAE Administrative Office is working with SHS to initiate the process.	June 2015.
CTAE-WdviTom-2.	WTTCI - To authenticate each pathway outcome 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.	Partially completed. Business, Culinary Arts, Engineering are completed (2010-2012). Cosmetology in progress.	June 2016.
CTAE-WdviTom-5.	WTTCI - In order to create a smooth transition into the world of work, students should be trained on the most current equipment available.	Update equipment in the Automotive and Collision labs.	CTAE Director; Superintendent.	The District has a five year plan to build new labs for the automotive and collision programs on the main campus; new equipment will come with the new building.	In progress. Current equipment is being updated and replaced each year until new facilities are available.	June 2016.
EXTERNAL AUDIT - Ga. Law Enforcement Certification Program (LECH) Issued April 2011						
LEC-1.	Three standards found to be in non-compliance; too many files with incomplete or missing documentation.	Either voluntarily withdraw Application for Recertification or go forward to the Joint Review Committee for a decision.	COO; Chief of Campus Police.	Voluntarily withdrew from the state certification program. Detailed action plan developed to correct deficiencies.	In progress. Mock exercise to determine compliance is scheduled for Sept. 2013.	Mock exercise - September 2013. Onsite review to be determined based on those results.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
EXTERNAL AUDIT - Ga. DOE McKinney-Vento Program Review (McKV) Issued April 2012						
McKV-1.	The LEA has obligated only 14% of grant allocation on approved authorized activities.	The LEA obligates 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.	Completed.	
EXTERNAL AUDIT - Ga. DOE McKinney-Vento Program Review (McKV2) Issued March 2013						
District successfully completed all requirements. No further documentation is needed.						
EXTERNAL AUDIT - Ga. DOE 21st Century Community Learning Centers (21st-13) Issued March 2013						
The Ga. DOE reviewed 21st Century Community Learning Centers Corrective Action Plan for FY 11. The formal monitoring process is complete with all areas being in compliance for all schools.						
EXTERNAL AUDIT - Ga. Department of Human Services - PreKindergarten Immunization Review Issued May 2013						
District successfully completed all requirements. No further documentation is needed.						
Internal Audits/Reviews						
INTERNAL AUDIT - Audit of the Reliability of Student Data (RSD) Issued June 2006						
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 Information 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>	Completed and ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
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 Information 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>	Partially completed. 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.	January 2014.
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>	In progress. Academic Affairs will establish guidelines for mid-year 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.	January 2014.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
RSD- B.1.b.	Inconsistencies Between Discipline and Attendance Data in SASI. We recommend that MIT and the Hearing Office work together to:	Run a monthly report from the Hearing Office database and send it to the schools indicating the expulsion numbers that the Hearing Office has recorded for each school. The schools should compare this report to the data that they have recorded in SASI for that month and make all corrections within a determined length of time, i.e. 10 days, after receiving the report. MIT and the Hearing Office staff should provide in-service for all designated personnel to communicate the procedure for performing this monthly internal control.	Director of Student Information 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>	Completed. The report is maintained solely in PowerSchool due to changes in data ownership.	
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 Information 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>	Completed.	
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 Information 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>	Completed and ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
RSD-B.3.c.	Inconsistencies Between Discipline and Attendance Data in SASI. We recommend that MIT work with Academic Affairs to:	Ensure that the discipline codes are being used at all District schools in a consistent manner.	Building Administrators; Executive Directors.	Executive Directors will work with building administrators to ensure that the discipline codes are being used at all District schools in a consistent manner. <i>(Original target date: August 14, 2006.)</i>	Partially completed. 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 to assist with consistency. Training will again be provided twice a year as recommended by SIS to Principals and Assistant Principals.	August 2013.
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 Information 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>	In progress. Rapid Response System will post monthly data quality indicators.	August 2013.

Requirement or Condition Description		Recommendation	Responsible Person(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 Information 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>	Completed. Rapid Response System will post monthly data quality indicators.	
INTERNAL AUDIT - Audit of Teacher Turnover and Retention (TTR) Issued March 2008						
TTR-A.4.	Condition A. 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.	<ol style="list-style-type: none"> 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. 1 and 2 were completed in Dec.2012. 3. A training video was developed by HR and Internal Audit with the help of Professional Learning. The training video will be available for the 2013-14 New Teacher Orientation and available for all District employees during SY 2013-14.	July 2013.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDIT - Audit of Southwest Middle School (SWMS) Issued September 2008						
SWMS-B.4.	SWMS Condition 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.	Completed.	
INTERNAL AUDIT - Risk Management (Risk) Issued December 2009						
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 <u>RMIR</u> will have simple instructions and drop down boxes for consistent naming conventions.	Completed.	
INTERNAL AUDIT - Audit of Management and Documentation of Student Behavior (SB) Issued October 2010						
SB-B.1.	There are inconsistencies at school sites in the processes being used for identifying, collecting and recording student behavior, and 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.	Completed. Information on ACORN. Additional training will be provided by GaDOE in August 2013.	
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.	Completed. Considered; not adopted.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
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.	Completed. The Student Hearing Office implemented processes to address issues, including adding CRN to packet; entering the discipline data in the PowerSchool; and revising the charge letter.	
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.	Completed. The Hearing Office designed a yearly log of data for each school year instead of a running log of data.	

Requirement or Condition Description	Recommendation	Responsible Person(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 participated 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 assist one another in implementing effective classroom management.	Executive Directors; Professional Development.	Professional Learning will consult with administrators to identify exemplary classroom managers. A cadre will be established to allow members of the Professional Learning Team to video tape best practices in action at the elementary, middle, and high school levels. The videos will be uploaded on ACORN to provide immediate access to teachers and administrators. Professional Learning will also create a partnership with teachers in the cadre to mentor teachers who struggle with classroom management.	In progress. Two Vimeo Pro licenses have been purchased by the District. Training has been provided on how videos will be created and labeled for staff to access. Classroom management initiatives are still underway.	July 2013.
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.	In progress.	June 2014.
INTERNAL AUDIT - Audit of Scott Alternative Learning Center (SALC) Issued June 2011						
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.	Review the approval process for utility payments; recommend a procedure that will allow adequate and timely review of these payments but does not violate appropriate segregation of duties.	CFO; COO.	Finance is recommending a monthly review of utility payments by Maintenance and Operations Department.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDIT - Audit of Food and Nutrition Department (FND) Issued August 2011						
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.	Completed.	
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.	Completed.	
FND-A.1.b.		Submitting the budget report to Budgeting Services.	Budget Analyst; Accountant.	Submit reports monthly and meet quarterly.	Completed.	
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.	January 2014.
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.	Completed.	
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.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
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.	Completed.	
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 not provided in a timely manner.	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.	Completed.	
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.	Ongoing review. As funds are available, this recommendation will be implemented.	July 2014.
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.	January 2014.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
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 to discuss ongoing items. 3. Additional meetings 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 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.	January 2014.
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 (HUSSC). An e-mail was sent on 8-16-11 to begin working on the wellness policy revision.	Completed.	
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.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDIT - Review of ESPLOST URS Contract Compliance (URS) Issued October 2011						
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 has developed a quarterly evaluation tool to be used with the new Program Management firm. This first quarterly evaluation will be complete by Sept. 2013; in addition, the Interim Director is also developing an executive summary/ evaluation tool to be used at the completion of each project.	September 2013.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDIT - Audit of Human Resources (HR) Issued May 2012						
HR-A.4.	There are limited internal controls over the flow of information in the HR Department.	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." 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, HR. 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.	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.	Completed and ongoing each July.	
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.	Completed and ongoing each July.	
INTERNAL AUDIT - Audit of Test Administration (TA) Issued August 2012						
To: Data & Information Division, Office of Accountability, Assessment and Reporting						
TA-A.1.	We noted several circumstances that did not follow District and/or other testing guidelines. Some of these circumstances had the potential to invalidate test scores for one or more students.	Accountability, Assessment and Reporting (AAR) and Test Coordinators should stress the importance of test security for every standardized test. Examples of what good test security looks like, as well as the potential for harm if good security is not practiced, should be shared with all staff involved in testing.	System Test Coordinator; Senior Director, Accountability, Assessment and Reporting.	Item 13, 14, & 17 (Principal Responsibilities), Item 6 & 8 (School Test Coordinator Responsibilities), and Item 4 (Examiner Responsibilities) in the GaDOE Student Assessment Handbook address these issues. AAR will highlight these responsibilities on the Training Presentation and Instructional Memoranda.	Completed and ongoing.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
To: Academic Affairs						
TA-A.2.		Test Coordinators and/or school administrators should review each testing room the day before the scheduled test to ensure that all instructional materials are removed from view, as required by the State Department of Education.	Executive Directors of School Governance; System Test Coordinator; Senior Director, Accountability, Assessment and Reporting.	Academic Affairs will remind Principals of their responsibilities and best practices at regularly scheduled Principal Cluster meetings. These responsibilities are addressed in Item 3 (Principal Responsibilities) and Item 14 (Examiner Responsibilities) in the Student Assessment Handbook provided by GaDOE. As of 2011, they have been required to sign their responsibilities document annually and return the original to AAR. Non-compliance regarding GaDOE assigned responsibilities will be reported to the appropriate Executive Director for administrative action.	Completed and ongoing.	
To: Data & Information Division, Office of Accountability, Assessment and Reporting and Academic Affairs						
TA-A.3.		Test Coordinators should stress the importance of following the instructions provided for each test, which includes passing out materials needed for the test prior to the start of the test. This allows the students the complete testing window to complete the test.	System Test Coordinator; Senior Director, Accountability, Assessment and Reporting; Executive Directors of School Governance.	The System Test Coordinator (STC) randomly visits schools to inspect their secured test site. Three school specific sections of the District protocols handbook (protocols, monitoring, processes) are completed by the School Test Coordinator and returned to AAR annually. The STC reviews each site plan and provides feedback. Non-compliance regarding GaDOE assigned responsibilities will be reported to the appropriate Executive Director for administrative action.	Completed.	
TA-A.4.		Test Examiners and Proctors must not leave the testing area during the test period, except as allowed by State testing protocols. This requirement should be stressed at both the school and District levels at each training sessions. Test Examiners and Proctors who violate this direction should be counseled appropriately on the proper procedures.	System Test Coordinator; Senior Director, Accountability, Assessment and Reporting; Executive Directors of School Governance.	These responsibilities are addressed in Item 8 of the Proctors Responsibility Document. AAR will highlight these responsibilities on the Training Presentation and Instructional Memoranda. Non-compliance regarding GaDOE assigned responsibilities will be reported to the appropriate Executive Director for administrative action.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
TA-A.5.		All devices in the room which may make sounds – computers, telephones, televisions, etc – should be powered off or the volume set to “mute” to reduce the chance of noises and/or vibrations distracting students and/or Test Examiners and Proctors.	System Test Coordinator; Senior Director, Accountability, Assessment and Reporting; Executive Directors of School Governance.	These responsibilities are addressed in Item 14 (Examiner Responsibilities), Item 5 (Principal Responsibilities) in the Student Assessment Handbook provided by GaDOE. Non-compliance regarding GaDOE assigned responsibilities will be reported to the appropriate Executive Director for administrative action.	Completed.	
TA-A.6.		School staff should be in hallways to provide assistance when needed – tissues, bathroom breaks, illness, cell phone interruptions, etc.	Executive Directors of School Governance.	Academic Affairs will remind Principals of their responsibilities and best practices at regularly scheduled Principal Cluster meetings.	Completed and ongoing.	
TA-A.7.		District staff should ensure that adequate technical support is available from the Technology and AAR staff during testing periods; schools must notify AAR if they plan any testing outside of the usual testing time. This communication should allow for scheduling staff for earlier or later hours during the testing windows.	CDIO; Senior Director, Accountability, Assessment and Reporting; Executive Directors of School Governance.	The System Test Coordinator and the test adviser randomly visit all schools during each testing period. District proctors are trained and provided for CRCT. AAR personnel are available via office and cell numbers during all published testing times. Academic Affairs will remind Principals of their responsibilities and best practices at regularly scheduled Principal Cluster meetings.	Completed.	
TA-A.8.		School Administrators, Test Coordinators and Test Examiners should develop a plan at the school level to address the presence of cell phones in the classroom during standardized tests. All handheld electronic devices – cell phones, timers, etc. – should be collected, turned off and not visible in the classroom prior to testing to reduce the chance of noises and/or vibrations distracting students. All devices in the room which may make sounds – computers, telephones, televisions, etc – should be powered off or the volume set to “mute” to reduce the chance of noises and/or vibrations distracting students and/or Test Examiners and Proctors.	CDIO; Senior Director, Accountability, Assessment and Reporting; System Test Coordinator.	A sign has been developed for the door of each testing site in each building and will be distributed during the test coordinator training session on August 22, 2012.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
To: Data & Information Division, Office of Accountability, Assessment and Reporting:						
TA-B.1.	Training for Test Coordinators, Test Examiners and Proctors is most effective when it is presented consistently and in the same format use by AAR.	Internal Audit recommends that the Accountability, Assessment and Reporting staff require that Test Coordinators redeliver the test training in the same format and style as provided to the Test Coordinators.	System Test Coordinator; Senior Director, Accountability, Assessment and Reporting.	This action was recommended to school test coordinators prior to SY 2013; it will be presented as a requirement beginning August 22, 2012.	Completed.	
To: Data & Information Division, Office of Accountability, Assessment and Reporting:						
TA-C.1.	The space at the Whitney Complex used to distribute testing materials may be inadequate to support test security.	AAR should investigate the possibility of expanding the space available at the Whitney Complex.	CDIO; Senior Director, Accountability, Assessment and Reporting.	Contact will be made with Facilities Mgmt. to investigate another site that would be adequate. Relocation of the test materials facility will also have to be coordinated with GaDOE and the appropriate vendors who transport test materials.	In progress.	August 2013.
INTERNAL AUDITS - Review of Godley Station/Gilbane Final Payment Issued September 2012						
E-13-01.	Internal Audit concludes that the internal controls governing the processing of construction payments for the Godley Station K-8 School appear to be working properly. Therefore, there are no recommendations.					
INTERNAL AUDIT - Audit of Elementary & K-8 Gifted Education Program (EG) Issued September 2012						
To Academic Affairs - Curriculum and Instruction						
EG-A.1.	Improvement is needed in the area of differentiated instruction in the delivery of gifted education in elementary/K-8 classrooms.	Provide in-service professional training to <u>all</u> SCCPSS teachers regarding effective differentiated instructional strategies to use with all students.	Director of Professional Learning.	Professional Learning Coaches assigned to each school will be assisting teachers with differentiated instruction and strategies to meet the needs of each students. This will be monitored through the Teacher Keys Effectiveness System.	Completed and ongoing.	
EG-A.2.		Ensure that classroom management training is provided for teachers who need to increase their understanding of how appropriate differentiated instruction can improve student behavior and classroom management.	Director of Professional Learning.	Professional Learning Coaches assigned to each school will be providing classroom management training to teachers as indicated by the principal. The District also has classroom management workshops available to teachers on an as needed basis.	Completed and ongoing.	

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To Academic Affairs - Gifted Education Program						
EG-A.3.		Increase training regarding differentiated instruction for all instructional staff who offer instruction to gifted education students.	District Gifted Education Teacher Specialist.	School-based gifted education teachers will receive support from the district gifted education program teacher specialist in collaborating with and training classroom teachers in differentiated instructional methods and strategies. The District gifted education teacher specialist will be available to conduct training at school sites upon request of the principal.	Completed.	
EG-A.4.		Consider requiring continuing education on a routine, consistent basis (for example, annually or every 2 years) for all gifted education teachers, especially for those who earned their certification/endorsement before 2006.	Exec. Director, Curriculum Implementation and Instruction.	The Professional Standards Commission, the licensing agency for gifted endorsement, does not require continued professional learning once gifted endorsement has been attained. Conducting continuing education would be cost prohibitive at this time.	Completed. Considered, not adopted.	
EG-A.5.		Develop a video library of "best practice" differentiated instructional settings in the Gifted Resource, Cluster, Collaborative, Advanced Learning, and Gifted Potential Delivery Models; have this video library available so Professional Learning Communities in District schools can access and use as part of training.	Exec. Director, Curriculum Implementation & Instruction; Director, Professional Learning; CDIO.	Presently, the departments of Curriculum and Instruction, Professional Learning and Technology are collaborating to develop a video library of "best practices" to be used for all teachers in the District. This library will be available to all teachers in the District.	In progress.	May 2014.
EG-A.6.		Require identified teachers who need additional training in differentiated instruction to observe exemplary teachers.	District Gifted Education Teacher Specialist and School Administrators.	On the occasion that a school administrator or the District gifted education teacher specialist feels that a teacher needs additional training in differentiated instruction the District gifted education teacher specialist will arrange for the observation of an exemplary teacher.	Completed and ongoing.	
EG-A.7.		Use the most recent technology needs assessment to ensure updated technology in gifted education classrooms to enhance differentiated instruction.	School Administrators and Gifted Education Teachers.	School administrators and gifted education teachers will collaborate to upgrade technology as funds become available.	Completed and ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
EG-B.	Improvement is needed in the delivery of gifted education services to ensure gifted education students receive required amount of time as designated in their schedules and contracts.	Ensure that all instructional services for gifted education students are being provided as required by gifted education students' gifted education segment schedules and Delivery Model contracts. When schools' daily schedules are changed, make-up times for instructional services for gifted education students should be scheduled to provide the amount of required instructional time.	District Gifted Education Teacher Specialist and School Administrators.	District Gifted Education Teacher Specialist will check gifted education teacher schedules to monitor state mandated segments of service and delivery models. School Administrators will monitor that, should a gifted education teacher make a schedule change, the instructional times are made up by a gifted education teacher.	Completed.	
EG-C.1.	Some gifted education teachers, those identified as the Lead Gifted Education Teacher or as Gifted Education Resource Teacher, are performing additional duties and responsibilities that may affect the quality and quantity of gifted education services delivered to the gifted education students.	Gifted education teachers should not be assigned the role of School Test Coordinator. When this role must be fulfilled by a gifted education teacher, all gifted education segments missed must be made up at a later date or with another equivalent gifted education teacher to ensure that the instruction provided meets or exceeds the gifted education services reported in the FTE data.	School Administrator and District Gifted Education Teacher Specialist.	Names of all gifted education teachers who are serving as school test coordinators will be submitted to the District Gifted Education Teacher Specialist along with a plan for making up time missed that was reported in the FTE data due to School Test Coordinator duties.	Completed.	
EG-C.2.		Gifted education teachers should not be assigned any other role that may cause the cancellation of any segment of gifted education delivery instruction as identified in the gifted education students' daily schedule.	School Administrator and District Gifted Education Teacher Specialist.	School Administrators will attend a presentation on the role of the gifted education teachers in their schools given by the District Gifted Education Teacher Specialist. A checklist of "Do's and Don'ts" will be provided to them in relationship to gifted education teacher duties.	Completed.	
EG-C.3.		Site administrators should ensure any additional duties and responsibilities of gifted education teachers are not performed during times of instructional services for gifted education students as required by gifted education students' gifted segment schedules and Delivery Model contracts.	School Administrators.	School Administrators will use information shared in a presentation on the role of the gifted education teacher in their schools, a "Do's and Don'ts" checklist, and FTE data segments claimed to monitor gifted teacher schedules to insure that additional duties are not assigned that will intrude on gifted services being provided to students.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
To Data and Information						
EG-D.1.	Improvement is needed in scheduling gifted education segments to adhere to the guidance provided by the GaDOE.	Ensure that the "time range" chart is not used in any FTE training for determining and reporting FTE.	CDIO.	A new chart has been created and communicated to all gifted education teachers and administrators in the district gifted manual and FTE presentations.	Completed.	
EG-D.2.		Ensure that the District's FTE Coordinator provides training for recording and reporting gifted education FTE data which reflects the accurate guidance provided by the GaDOE.	CDIO.	District gifted and FTE manuals reflect accurate guidance provided by the GaDOE. FTE workshop presentation related to gifted education included information which reflects accurate guidance provided by the GaDOE.	Completed.	
To Academic Affairs - Gifted Education Program						
EG-D.3.		Ensure that all segments for gifted education services are determined by the guidance that is provided by the GaDOE.	District Gifted Education Teacher Specialist.	A new chart has been created and communicated to all gifted education teachers and administrators in the district gifted manual and FTE presentations	Completed.	
EG-E.1.	Improvement is needed in the monitoring of gifted education expenditures at school sites to include oversight by the District's Gifted Education Program Teacher Specialist.	Develop a process (outside of the LEAFS system) to include review by the District's Gifted Education Program Teacher Specialist to ensure that any expenditures of gifted education funds meet the goals, objectives and needs of the Gifted Education Program.	Exec. Director, Curriculum Implementation and Instruction.	At this time, supply budgets for school gifted education program do not require this level of monitoring.	Completed. Considered, not adopted.	
EG-E.2.		Provide quarterly or semi-annual budget reports of all schools' gifted education monies to the District's Gifted Education Program Teacher Specialist.	District Gifted Education Teacher Specialist.	School gifted budget reports will be provided to lead gifted education teachers at the beginning of each semester of the school year.	Completed.	
Other Matters: Twice-Exceptional (2e) Students						
EG-Other 1.a.	Program management in Gifted Education and the Department of Exceptional Children should:	a. Continue ongoing discussions to develop strategies to help teachers in both Gifted Education and Exceptional Children become increasingly aware of the needs of 2e students, and	District Gifted Education Teacher Specialist and Exceptional Children Program Managers.	Continued sharing of strategies for specific students and District-wide needs will be ongoing between these two departments.	Completed and ongoing.	
EG-Other 1.b.		b. Provide professional development for these teachers, if necessary, to help them gain the skills and knowledge to help 2e students reach their learning potential.	District Gifted Education Teacher Specialist and Exceptional Children Program Managers.	Continued professional development of strategies for specific students and District-wide needs will be ongoing between these two departments.	Completed and ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Other Matters: CTAE Opportunity for K-8 Gifted Education Program						
EG-Other 2.a.		District management in Gifted Education and CTAE pursue the possibility of providing the CTAE career pathways programs to middle grade gifted education students in the District's K-8 schools.	Exec. Director, Curriculum Implementation and Instruction.	Presently, the District is providing CTAE pathways programs in middle grades for all students where it is appropriate.	Completed. Considered, not adopted.	
EG-Other 2.b.		District management in Gifted Education and CTAE pursue discussions with the principals of the K-8 schools to research the availability of space and qualified teachers, as well as the availability of financial resources from the gifted education FTE allotments earned at these K-8 schools.	CTAE Director and Gifted Education Teacher Specialist.	District CTAE Director and Gifted Education Teacher Specialist will meet to discuss possible collaboration on projects related to K-8 schools using FTE funds. If appropriate, this information will be shared with K-8 principals.	Completed.	
Business Process Review of the Maintenance Department (Maint) Issued January 2013						
Maint-1.	Payroll.	Employees who do not complete the full number of hours scheduled each week should be charged for leave time for the difference. If leave time is exhausted, the time should be recorded as Leave Without Pay.	Senior Director, Maintenance & Operations.	Maintenance & Operations staff understands and agrees with this recommendation. Our goal is to ensure complete accuracy for each employees' payroll. Following are the actions to be taken to prevent reoccurrences in the future: Leave procedures (to include the importance of timely and accurate leave slips) will be discussed at the Department's next quarterly meeting. In addition, more careful reviews of each payroll cycle will be conducted by the timekeeper and approver.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
Maint-2.a.	Purchasing and Accounts Payable.	All packages should be routed to a single person or location 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. In Maintenance and Operations, it is permissible for the person supervising or reviewing the work to sign and date the invoice in lieu of a packing slip. This acknowledgement should be completed as soon as possible after the services are complete.	Senior Director, Maintenance & Operations.	Due to the large number and variety of packages received, we believe the most efficient means to ensure the items received match the packing slip is to have the package quickly distributed to the appropriate work zone. Internal procedures will be developed providing guidelines to ensure packages are opened promptly, contents are inventoried and packing slips signed with exceptions noted when necessary.	Completed.	
Maint-2.b.	Purchasing and Accounts Payable.	Purchase orders should be created at the time services or goods are ordered. Maintenance staff should research the possibility of using "blanket purchase orders" for repetitive services ordered, such as plumbing work, carpet cleaning, window installation, etc. A single purchase order could be created, based on established contracts with the vendor, for a standard period of time, e.g. each three or six months. As services are provided, a partial receiver is entered for the amount of time and/or expenses incurred. This reduces the amount of time spent entering purchase orders, encumbers the funds in a timely manner, and maintains the approval levels established by the Purchasing Department.	Senior Director, Maintenance & Operations.	Maintenance & Operations staff understands and agrees with this recommendation. A written procedure will be developed to ensure all employees are familiar with and follow purchasing procedures. In particular, purchase orders will be processed prior to ordering material or services. Staff has utilized "blanket purchase orders" in the past and already begun to increase their use.	Completed.	
Maint-3.	Purchase Cards.	Internal controls in this area appear to be functioning appropriately; therefore, we have no recommendations.	Senior Director, Maintenance & Operations.	No action needed.		
Maint-4.	Other Tests.	Internal controls in this area appear to be functioning appropriately; therefore, we have no recommendations.	Senior Director, Maintenance & Operations.	No action needed.		

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDIT - Audit of Secondary Gifted Education Program (SG) Issued June 2013						
SG-A.1.	The duties and responsibilities of the Secondary Gifted Education Lead Teachers need to be reviewed and revised to serve the gifted education students more effectively and to manage the Gifted Education Programs at their schools more efficiently without affecting their instructional responsibilities to all students in their assigned courses.	Revise the document for "Duties and Responsibilities" to create separate documents, one for Elementary and one for Secondary Lead Gifted Education Teachers.	District Secondary and Elementary Gifted Education Teacher Specialists.	Duties and Responsibilities for Gifted Lead Teachers will be written with separate documents for Elementary Level and Secondary Level programs by the District Elementary and Secondary Gifted Education Teacher Specialists to be included in the District Gifted Education Manual for the 2013-2014 school year.	Completed.	
SG-A.2.		Consider revising the document for "Duties and Responsibilities" to reflect specific guidance for middle and high school Lead Gifted Education Teachers.	District Secondary Gifted Education Teacher Specialist.	The "Duties and Responsibilities" for Secondary Gifted Leads will be updated to notate items which are specific to middle school or high schools as needed, or if indicated after completing condition A1 above.	Completed.	
SG-A.3.a.		Review the SCCPSS Gifted Education Handbook, update and revise where necessary: a. Change the term "specialist" to "teacher" where needed.	District Secondary Gifted Education Teacher Specialist.	The SCCPSS Gifted Handbook will be revised by the District Gifted Education Teacher Specialists to change the term "specialist" to "teacher" throughout when referencing site based Gifted Leads.	Completed.	
SG-A.3.b.		b. Add the responsibility of screening and testing students who have been referred for gifted education to the list of "duties and responsibilities."	District Secondary and Elementary Gifted Education Teacher Specialist.	The SCCPSS Gifted Handbook will be revised by the District Gifted Education Teacher Specialists to add the responsibility of screening and testing students who have been referred for gifted education to list of "duties and responsibilities" for Gifted Lead Teachers.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SG-A.4.		Consider creating additional itinerant Secondary Lead Gifted Education Teachers to provide gifted education services to schools that have less than 50 gifted education students.	Executive Director of Curriculum and Instruction.	Upon review of gifted staffing allocation, creating a second itinerant position would increase the number of 0.5 teachers creating staffing concerns for schools. The use of additional itinerant positions will be reviewed each year and requested when found to be beneficial and congruous to District-wide programming and staffing needs.	Ongoing review.	
SG-A.5.		Consider a .5 position for Gifted Education Program management for the Secondary Lead Gifted Education Teachers at schools with over 75 gifted education students, as well as a .5 position for instruction.	Executive Director of Curriculum and Instruction.	Gifted Lead Teacher positions were originally intended to be and functioned as .5 gifted program plus .5 instructional. Economic turndown has prompted administrators to increase the instructional requirements on Gifted Lead Teachers to reflect the decrease in teacher allocations per site. Site administrators will be encouraged to maximize Gifted Lead Teachers time for Gifted Program Management to the degree needed and possible given site specific needs. Sites with large gifted populations and which earn at least 4.5 gifted program teachers through FTE will be expected to schedule the gifted lead for .5 program management.	Ongoing review.	
SG-A.6.		Consider streamlining the required paperwork for gifted education documentation by replacing the hard copies of the Gifted Services form with the necessary data recorded in PowerSchool and TIENET, as is done in several GA school districts. This data would roll over to the next year if there are no changes in the delivery of gifted education services for the student.	District Gifted Education Teacher Specialists.	State requirements will be reviewed to determine if changes in documentation requirements can be made to reduce paperwork for gifted education. Adjustments found to be appropriate will be reflected in the SCCPSS Gifted Handbook and Gifted Lead Teacher duties.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SG-A.7.		Determine if scanning Cluster Contracts, Gifted Services forms, and other documentation for gifted students is an efficient use of time. If documentation is simply scanned for storage and never reviewed, it could be more efficient to store the hard copies in a pre-determined location (at the school site or the Central Office) in case of future needs.	District Gifted Education Teacher Specialists.	State requirements will be reviewed to determine if changes in documentation requirements by SCCPSS can be made to reduce time required to scan documents for gifted education. Adjustments found to be appropriate will be reflected in the SCCPSS Gifted Handbook and Gifted Lead Teacher duties. No forms currently scanned are done so simply for storage.	Completed.	
SG-A.8.		Consider reducing the number of testing windows during the school year for secondary schools, which would automatically reduce the number of nomination meetings and juried panel meetings.	District Gifted Education Teacher Specialists.	Testing windows for the 2013-2014 school year will be reduced for secondary schools.	Completed.	
SG-A.9.		Consider "sharing" responsibilities with Guidance Counselors at secondary schools. For example:				
SG-A.9.a.		a. Individual student who needs testing on an "as needed" basis may be given the test by a Guidance Counselor.	Exec. Director of Curriculum Implementation and Instruction.	This would require Counselors to report to the District Gifted Teacher Specialist on related testing concerns. Counselors typically are not trained to give all tests included in Gifted testing (the Torrance Test of Creativity, for example). Most importantly, dividing duties related to Gifted Testing/Programming among personnel from different departments may create gaps and oversights. Additionally, guidance counselors have their own established curriculum they are required to deliver to students.	Completed. Considered, not adopted.	

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SG-A.9.b.		b. Identify and assign a specific Guidance Counselor to all gifted education students at each school site; this provides a "go to" contact for students to discuss course offerings. This Counselor could help provide support to these students by reviewing their course history and ensure that the student is matched with the right course based on the student's areas of gifted strengths. The Counselor could also be the contact to provide articulation between the feeder school (elementary or middle) to the receiver school (middle or high). Working together, the Guidance Counselor and Secondary Lead Gifted Education Teacher would be able to provide better communication and networking opportunities to the gifted education students and their parents. The Secondary Lead Gifted Education Teacher should consult with the school's scheduling team to assist in the development of the master schedule.	Exec. Director of Curriculum Implementation and Instruction.	This would require Counselors to report to the District Gifted Teacher Specialist on related testing concerns. Additionally, Counselors typically are not trained in the varied issues related to Gifted students and related programming needs. Most importantly, dividing duties related to Gifted Testing/Programming among personnel from different departments may create gaps and oversights in, but not limited to, service and FTE.	Completed. Considered, not adopted.	
To Academic Affairs - Gifted Education Program Management						
SG-B.1.	Criteria need to be developed for Honors gifted education courses in order to meet State and District requirements.	Require teachers who teach Honors courses to have the GaPSC issued gifted education endorsement.	District Gifted Education Teacher Specialists.	Principals encourage teachers to enroll in the gifted endorsement courses and the Gifted Characteristics course. Principals are responsible for the scheduling at their individual building and in some cases, the "best" person to teach the course may not be the one who has gifted certification. Principals will be encouraged to have teachers who teach Honors courses obtain their gifted endorsement within 4 years.	Ongoing review.	
SG-B.2.		Ensure that Gifted FTE is maximized in all Honors courses in which gifted education students are enrolled.	District Gifted Education Teacher Specialists.	The principal at each site is ultimately responsible for maximizing the FTE of their site. At the District level, the FTE is monitored and suggestions for maximizing are made.	Ongoing review.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
To Academic Affairs - Curriculum and Instruction						
SG-B.3.		Ensure that consistent criteria have been developed for Honors courses which show that the students taking Honors courses are achieving at a higher rigorous level.	Executive Director of Curriculum Implementation and Instruction.	Criteria guidelines and instructional strategies are in development now for all honors courses.	Completed.	
SG-B.4.		Ensure that all Honors courses scheduled for instruction in SY 13/14 have consistent, established criteria which students must successfully meet in order to receive the three bonus points, or consider stopping the awarding of the bonus points until consistent criteria have been established in all Honors courses that are offered.	Principal of schools in conjunction with Curriculum and Instruction Department.	Review and modification is an ongoing process. At the start of each school year, the course syllabus for each honor course will be collected and reviewed. At the beginning of the 2013-2014 school year, honors course syllabi will be submitted and suggestions for modifications made. Principals at each site are responsible for implementation.	Completed.	
To Academic Affairs - Gifted Education Program						
SG-C.1.	There is a need for clear understanding of what constitutes differentiation in secondary gifted education and how it should be implemented in secondary gifted education.	Develop a consistent definition of differentiated instruction with specific guidance for instructional strategies to be used in the District's secondary courses identified as gifted education courses.	District Secondary Gifted Education Teacher Specialist.	The Gifted Handbook will be updated to include an appropriate definition for secondary differentiation with specific guidance for instructional strategies to be used in courses identified as gifted education courses. This item has been drafted and is currently in review.	Completed.	
SG-C.2.		Provide annual training in differentiated instruction to all Secondary Lead Gifted Education Teachers.	District Secondary Gifted Education Teacher Specialist.	The Secondary Gifted Teacher Specialist will provide for annual training on differentiated instruction for Secondary Lead Gifted Teachers. This will be monitored via report to the Executive Director of Curriculum and Instruction.	Ongoing review. Dependent on position continuation.	
SG-C.3.		Develop guidelines for the Secondary Lead Gifted Education Teachers to use to redeliver the training in differentiated instruction.	District Secondary Gifted Education Teacher Specialist.	Duties and Responsibilities for Gifted Leads will be amended to include school site redelivery of differentiation strategies.	Ongoing review. Dependent on position continuation.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SG-C.4.		Develop a video library of "best practice" differentiated instructional settings in Secondary Cluster, Collaborative, and Advanced Learning Delivery Models; have this video library available so Professional Learning Communities in District schools can access and use as part of training.	District Secondary Gifted Education Teacher Specialist: Director, Professional Learning; CDIO.	The departments of Curriculum and Instruction, Professional Learning and Technology began collaborating to develop a video library of "best practices" to be used for all teachers in the District in 2012-2013. The current library of offerings will be reviewed for best practices in varied secondary gifted delivery model instruction to determine need to expand library.	In progress.	May 2014.
To Academic Affairs - Gifted Education Program Management and Data and Information						
SG.D.1.	Improvement is needed in the recording and monitoring of gifted education student data, and implementing sufficient internal controls to ensure that the data recorded are accurate and reliable.	Establish "best practice" internal controls to ensure that all data is entered correctly, monitored frequently, and reported accurately. Establish a team of appropriate personnel who are knowledgeable in gifted FTE funding, gifted education course scheduling, assignment of gifted education certified teachers, and placement of gifted education students.	CDIO; Exec. Director, Curriculum Implementation and Instruction.	This is a current practice. Current established controls, as well as the personnel in place to report and monitor FTE funding, produce, as stated in the audit report (p29), no data areas with significant errors. The established team communicates frequently and consistently through out each FTE process. Errors which may occur tend to result from novice personnel, but multiple checks and open communication between all parties involved typically allows errors to be corrected before final reports are submitted. This team will continue to meet regularly and make improvements to internal controls and communications as needed to support quality FTE reporting.	Ongoing review.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
SG-D.2.		Secondary Lead Gifted Education Teachers should be consulted during the master schedule process to ensure appropriate gifted education course offerings are not offered at the same time which may cause conflict for gifted education students trying to take certain gifted education courses.	Secondary Gifted Lead Teachers.	This practice is currently supported and communicated to Gifted Lead Teachers and Administrators, for Gifted Leads with a minimum of three years of Lead experience. Gifted Leads with less than 3 years experience should be included, but may not have sufficient experiential background to be an effective team member. Scheduling teams are determined by site administration, and they are encouraged to include experienced Gifted Leads in the schedule building process to maximize service and funding opportunities for Gifted students.	Ongoing review.	
SG-D.3.		The Secondary Lead Gifted Education Teacher and the school's Information Specialist need to verify gifted education students' schedules, as well as gifted education FTE reporting.	Secondary Gifted Lead Teachers; Information Specialists.	This practice is currently in place. Student schedules are available to Leads in Power School, and Gifted Leads are required to check each student's schedule regularly during the FTE process, in addition to the term start up for each semester. The IS provides support to the Gifted Lead to assure correct scheduling and FTE reporting occur.	Ongoing review.	
SG-D.4.		Secondary Lead Gifted Education Teachers and Guidance Counselors need to meet periodically to determine if gifted education students' schedules match the students' areas of strengths.	District Secondary Gifted Teacher Specialist; Site Based Gifted Lead Teacher.	The Gifted Handbook will be updated to state that Gifted Lead Teachers shall provide and review with Counselors the Gifted Student Strength Report from Tienet each year.	Completed.	
SG-D.5.		Increase the number of gifted education certified teachers by providing more opportunities to obtain gifted education certification.	District Secondary Gifted Teacher Specialist; Site Based Gifted Education Lead Teacher.	Secondary Gifted Endorsement Courses have not filled for several years now. The current offering suffices for all who enroll. Increasing offerings will be considered, and likely offered, when the number of applicants surpass the number of slots available in the endorsement course.	Ongoing review.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Other Matters						
To Academic Affairs - Curriculum and Instruction and Gifted Education Program Management						
Other-1.	Job Description for Teacher Specialist, Gifted and Advanced Learning Programs needs to be revised.	Review and revise the job description for the District's Secondary Gifted Education Teacher Specialist to accurately reflect tasks that are to be performed:				
Other-1.a.		a. Nature of Position should reflect "secondary."	Exec. Director, Curriculum Implementation and Instruction.	"Secondary" has been included in the newly revised job description for the District Secondary Gifted Teacher Specialist position.	Completed.	
Other-1.b.		b. Duties and Responsibilities should reflect Advanced Learning Programs, as well as Remedial Education Program.	Exec. Director, Curriculum Implementation and Instruction.	The Duties and Responsibilities for the position District Secondary Gifted Teacher Specialist job description have been revised to reflect Advanced Learning Programs and Supplemental Support Programs.	Completed.	
INTERNAL AUDITS - Continuous Auditing (CA)						
INTERNAL AUDITS - Continuous Auditing - Review of Purchasing / Vendor File Maintenance (10-CA-01) Issued February 2011						
10-CA-01-2.	Lack of monitoring controls for conflict of interest can expose the District to a potential misuse of funds.	Develop a monitoring process to ensure outdated/obsolete vendors are no longer open for processing payments and/or are purged from the system to reduce risk.	CFO.	Work with Technology to develop an automated process to put obsolete vendors on hold, and a periodic report for the Chief Financial Officer to show any vendors moved from hold to active status.	In progress. Technology is still working on developing the report.	January 2013.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDITS - Continuous Auditing - Review of Environmental Testing <i>Issued December 2011</i>						
CA-12-01A.	The internal controls governing the environmental management of the District's schools are functioning properly; however, improvements in the reporting process and increased knowledge of the program would enhance the efficiency of the program.	Develop a District-wide Internal Air Quality program that provides the knowledge to prevent air quality issues, assess environmental conditions, and process to report a problem. The EPA's Indoor Air Quality Tools for Schools toolkit may provide the basis for this program.	COO; Senior Director, Maintenance & Operations.	The Operations Division will formalize a District-wide Internal Air Quality Program. The ownership of that program will lie with the Maintenance and Operations Department who will work cooperatively with the Academic Services Division to ensure clear communication about the program with all District facilities and building level leadership. As a part of the Internal Air Quality program, the Maintenance and Operations Department will also receive and complete all requests for environmental testing and maintain a formalized reporting mechanism to ensure that any work associated with testing requests is completed.	In progress. Developing a step in the Maintenance and Operation workflow.	September 2013.
CA-12-01B.		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; Senior Director, 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 2013.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDITS - Continuous Auditing - Report on Audit of the School Nutrition Program Daily Point of Sale and Food Inventory Procedures <i>Issued August 2012</i>						
POS-A.	Point of sale and food inventory procedures do not provide adequate controls to ensure accountability of funds and purchased food.	The SNP consolidates the point of sale and food inventory procedures into a training manual that systematically and chronologically addresses the following: <ul style="list-style-type: none"> •How to conduct the daily point of sale processes/food inventory in a step-by-step process; •How to complete and maintain the supporting documentation, including what reports to print; •How management should review the daily reports to verify the information submitted on the reports; and •How to report any irregularities to District management. 	SNP Director; SNP Coordinators; SNP Technology Specialists.	The SNP is in the process of developing a Procedure manual with detailed step-by-step instructions addressing all of these findings as well as the findings addressed in the previous audit (Audit of the Food and Nutrition Department). In addition, the manual will identify Internal Controls in the SNP and develop an Internal Controls Manual that will include the point of sale process.	In progress.	August 2013.
POS-B.1.	The monitoring of the daily point of sale process and the data validity should be strengthened to improve accuracy.	Develop and conduct more frequent, detail-oriented on-site reviews that provide stronger oversight of the internal controls governing the point of sale and food inventory processes.	SNP Director; SNP Coordinators; SNP Technology Specialists; SNP Managers and Lead Assistants.	SNP will expand the Coordinator's review form to include review of the point of sale and end of day operations.	Completed.	
POS-B.2.		Conduct frequent data checks of the meal and á la carte items to ensure the validity and accuracy of the data within the point of sale process.	SNP Director; SNP Coordinators; SNP Technology Specialists; SNP Managers and Lead Assistants.	Develop a procedure to conduct data checks by the manager and an audit tool the technology specialists can use to document validity and accuracy of the point of sale of process. The technology specialists receive a communications log file generated by the server every morning that indicates whether or not the server has communicated information updated at the District office with the site computer.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
INTERNAL AUDITS - Continuous Auditing - Risk Assessment Review - District Utility Invoice Review <i>Issued January 2013</i>						
Util-1.	Improvements are needed in the monitoring of invoices to reduce overbilling by vendors and improve accuracy of billing to the District's internal accounts.	The District should develop monitoring controls that provide preventative methods of identifying maintenance issues while ensuring accuracy of billing. These controls should include:				
Util-1.a.		A verification step of District's utility meters/usage to the meters/usage listed on invoices before payment and a process to identify fluctuations based on a standard deviation that would warrant a Maintenance Department review.	Senior Director, Maintenance & Operations.	A program improvement will be submitted to create an Energy Management Program during the next budget preparation cycle.	Completed. Position submitted in FY2014 budget, however, it was not approved. Will review each budget cycle.	
Util-1.b.		A line of communication between internal departments that provides information of any changes to buildings due to construction and/or movement of school staff.	Senior Director, Maintenance & Operations.		Completed. The Sr. Director communicates directly with the Accts. Payable Dept. to inform them of any changes of utility services at any site.	
Util-1.c.		A review of account coding to ensure the school that utilized the utility is billed for the usage.	Senior Director, Maintenance & Operations.	M&O's staff will meet with Accounts Payable staff prior to November 30, 2012 to formulate guidelines to flag utility bills which are unable to be monitored monthly.	Completed. Accounts Payable Department has developed a monitoring process of invoices. Maintenance and Operations is reviewing this information on a monthly basis.	
Util-2.		The District should investigate the feasibility of downloading information directly from Georgia Power. If the information can be downloaded in a useable format, it would reduce the data entry time required to perform analysis of the energy consumption.	Senior Director, Maintenance & Operations.	Staff will evaluate the Georgia Power download trial prior to November 30, 2012. If power bill information is obtainable in a usable format, existing staff will monitor electric bills monthly.	Completed. The cost of the download was determined to be too high and not cost efficient.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDITS - Continuous Auditing - Review of Student Activity Funds (SAF) Transaction for School Stores, Concessions and Ticket Sales <i>Issued March 2013</i>						
STORES- A.1.	School stores and Ticket Sales procedures are not consistently followed and monitored.	1. Provide a clear definition of a school store. If items are sold to benefit a specific group of students (Gifted program, cheerleaders, math club), it may be considered a fund-raiser. If the items are "sold" for a local currency (Bear Bucks) instead of cash, it should be categorized as an incentive program with specific guidelines for funding the program.	Comptroller; Student Activity Funds Coordinator.	Management will include a clear definition of a school store in the SAF handbook.	In progress.	August 2013.
STORES- A.2.		2. Encourage the use of a single SAF account for school stores. Receipts for items sold should be deposited to the School Store SAF account, then distributed to other SAF accounts if needed. This would allow for a monthly/quarterly/annual calculation of profit and/or loss.	Comptroller; Student Activity Funds Coordinator.	Management will require the use of a single SAF account for school stores.	In progress.	August 2013.
STORES- A.3.		3. Simplify and standardize the use of School Store Daily Inventory Control Forms. Consider reducing the frequency of the physical inventory to weekly or monthly to encourage sponsors and/or student assistants to actually complete the inventory correctly instead of estimating the counts or not completing the forms at all.	Comptroller; Student Activity Funds Coordinator.	Management will revise the School Store Daily Inventory Control Form in order to encourage sponsors to actually complete the inventory correctly.	In progress.	August 2013.
STORES- A.4.		4. Strengthen the instructions for use of a change fund by providing step-by-step instructions and a form for recording the amount of money at the beginning of the day and the end of the day. The School Nutrition Program has a form for counting the change fund at each cash register before and after each meal served that might be a useful template. The total counted, less the amount retained for beginning change fund (petty cash), should match the Report of Monies Collected Form.	Comptroller; Student Activity Funds Coordinator.	Management will add a change fund form to the SAF handbook along with instructions for completing the form.	In progress.	August 2013.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
STORES- A.5.		5. Revise the SAF Handbook to include instructions for the reconciliation of the Inventory Form to Daily Receipts/Report of Monies Collected Forms. Include instructions on handling overages/shortages of both money and inventory.	Comptroller; Student Activity Funds Coordinator.	Management will revise the SAF handbook to include instructions for reconciling the Inventory Form to the Report of Monies Collected Form and include instructions on handling overages/shortages of both cash and inventory.	In progress.	August 2013.
STORES- A.6.		6. Revise the SAF Handbook to include instructions for completing the monthly Profit/Loss Statement.	Comptroller; Student Activity Funds Coordinator.	Management will revise the SAF handbook to include instructions for completing the monthly Profit/Loss Statement.	In progress.	August 2013.
STORES- A.7.		7. Define the situations where ticket sales are needed – dances, after-school events, athletic events, etc. Define when it is appropriate to issue receipts in lieu of tickets.	Comptroller; Student Activity Funds Coordinator.	Management will include in the SAF handbook situations in which ticket sales can be used.	In progress.	August 2013.
STORES- A.8.		8. Consider allowing the use of the "Ticket Seller Report" developed by the Athletics Department when tickets are sold. The format is simple, effective and already used by some school staff for athletic events.	Comptroller; Student Activity Funds Coordinator.	Management will update its "Report of Tickets Sold" form to a similar format of the "Ticket Seller Report" form.	In progress.	August 2013.
STORES- B.1.	Controls over concessions need to be strengthened to provide more accountability over inventories and funds collected.	1. Provide a clear definition of a concession. Most concessions happen after school hours during a specific program, such as an athletic event.	Comptroller; Student Activity Funds Coordinator.	Management will include a clear definition of a concession in the SAF handbook.	In progress.	August 2013.
STORES- B.2.		2. Require each concession to complete a physical inventory of items on a regular basis to prevent theft and/or mismanagement. Consider reducing the frequency of the physical inventory to weekly to encourage sponsors and/or student assistants to actually complete the inventory correctly instead of estimating the counts or not completing the forms at all.	Comptroller; Student Activity Funds Coordinator.	Management will revise the School Store Daily Inventory Control Form in order to encourage sponsors to actually complete the inventory correctly and also require a physical inventory on a regular basis.	In progress.	August 2013.
STORES- B.3.		3. Encourage the use of a single SAF account for concessions. Receipts for items sold should be deposited to the Concessions SAF account then distributed to other SAF accounts if needed. This would allow for a monthly/quarterly/annual calculation of profit and/or loss.	Comptroller; Student Activity Funds Coordinator.	Management will require the use of a single SAF account for concessions.	In progress.	August 2013.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
STORES- B.4.		4. Strengthen the instructions for use of a change fund by providing step-by-step instructions and a form for recording the amount of money at the beginning of the day and the end of the day. The School Nutrition Program has a form for counting the change fund at each cash register before and after each meal served that might be a useful template. The total counted, less the amount retained for beginning change fund (petty cash), should match the Report of Monies Collected Form.	Comptroller; Student Activity Funds Coordinator.	Management will add a change fund form to the SAF handbook along with instructions for completing the form.	In progress.	August 2013.
STORES- B.5.		5. Revise the SAF Handbook to include instructions for the reconciliation of the Inventory Form to Daily Receipts/Report of Monies Collected Forms. Include instructions on handling overages/shortages of both money and inventory.	Comptroller; Student Activity Funds Coordinator.	Management will revise the SAF handbook to include instructions for reconciling the Inventory Form to the Report of Monies Collected Form and include instructions on handling overages/shortages of both cash and inventory.	In progress.	August 2013.
STORES- B.6.		6. Revise the SAF Handbook to include instructions for completing the monthly Profit/Loss Statement.	Comptroller; Student Activity Funds Coordinator.	Management will revise the SAF handbook to include instructions for completing the monthly Profit/Loss Statement.	In progress.	August 2013.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
INTERNAL AUDITS - Change-In-Principal Audits (CIP) Various dates (most recent review reported)						
CIP	Coastal GA Comprehensive Academy Prior issues reported in 1 area: Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	September 2013.
CIP	DeRenne Middle School Prior issues reported in 4 areas: Payroll, Purchasing/Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	East Broad Street School Prior issues reported in 2 areas: Payroll and Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Ellis Montessori Academy Prior issues reported in 1 area: Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Georgetown K-8 School Issues reported in 2 areas: Payroll and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	August 2013.
CIP	Groves High School Prior issues reported in 2 areas: Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	July 2013.
CIP	Haven Elementary School Prior issues reported in 1 area: Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	September 2013.
CIP	Howard Elementary School Prior issues reported in 2 areas: Student Activity Funds and Purchasing/Accounts Payable.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	July 2013.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	J. G. Smith Elementary School Issues reported in 3 areas: Payroll, Purchasing/Accounts Payable, and Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	September 2013.
CIP	Johnson High School Prior issues reported in 1 area: Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Largo-Tibet Elementary School Prior issues reported in 3 areas: Purchasing/Accounts Payable, Student Activity Funds, and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	September 2013.
CIP	Mercer Middle School Prior 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.	In progress. Follow-up review scheduled for Fall 2013.	July 2013.
CIP	New Hampstead High School Issues reported in 4 areas: Payroll, Purchasing/Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	September 2013.
CIP	Pooler Elementary School Prior issues reported in 3 areas: Payroll, Purchasing/Accounts Payable, and Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	September 2013.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CIP	Port Wentworth Elementary School Issues reported in 4 areas: Payroll, Purchasing/Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	September 2013.
CIP	Pulaski Elementary School Prior issues reported in 3 areas: Student Activity Funds, Student Data and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	September 2013.
CIP	Shuman Elementary School Prior issues reported in 3 areas: Payroll, Purchasing/Accounts Payable and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	West Chatham Middle School Prior issues reported in 2 areas: Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	August 2013.
CIP	White Bluff Elementary School Prior issues reported in 2 areas: Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	September 2013.
CIP	Windsor Forest High School Prior issues reported in 2 areas: Payroll and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Woodville Tompkins Technical & Career High School Prior issues reported in 3 areas: Purchasing/Accounts Payable, Student Activity Funds and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2013.	August 2013.