

REPORT ON USE OF AUDITS

Objective C, Goal 2 - District Accountability System

As of June 30, 2014



TABLE OF CONTENTS

		<u>Page</u>
Introduction		1
Summary of Report on Use of Audits		3
<u>Report on Use of Audits</u>	<u>Original Issue Date</u>	
Annual External Audits		
FY 2008 Management Letter	<i>Dec-08</i>	8
FY 2010 Management Letter	<i>Nov-10</i>	8
FY 2013 Management Letter	<i>Nov-13</i>	8
FY 2013 Single Audit Report	<i>Nov-13</i>	8
FY 2013 Student Activity Fund External Review	<i>Dec-13</i>	8
ESPLOST 2007 (E-1) Project Expenditures for CY 2013	<i>Jun-14</i>	8
ESPLOST 2012 (E-2) Project Expenditures for CY 2013	<i>Jun-14</i>	8
Other External Reviews		
WTTCI - Technology Centers That Work	<i>Apr-09</i>	9
Program Review Improvement Plan - CTAE	<i>Oct-09</i>	9
Ga. Law Enforcement Certification Program	<i>Apr-11</i>	10
GaDOE McKinney-Vento Program Review	<i>Mar-14</i>	11
Race to the Top (RT3) Monitoring	<i>Aug-13</i>	11
2013 Cross Functional Monitoring	<i>Aug-13</i>	12
Title IIA 2012-2013 LEA Monitoring	<i>Oct-13</i>	15
Ga DOE 21st Century Community Learning Centers	<i>Feb-14</i>	18
Ga Dept. of Human Resources Pre-K Immunization Review	<i>Jun-14</i>	21
Internal Audits & Reviews (including Follow-ups)		
Audit of the Reliability of Student Data	<i>Jun-06</i>	22
Audit of Teacher Turnover and Retention	<i>Mar-08</i>	23
Audit of Management and Documentation of Student Behavior	<i>Oct-10</i>	23
Audit of Food and Nutrition Department	<i>Aug-11</i>	23
Review of ESPLOST/URS Contract Compliance	<i>Oct-11</i>	25
Audit of Test Administration	<i>Aug-12</i>	25
Audit of Elementary & K-8 Gifted Education Program	<i>Sep-12</i>	26
Audit of Secondary Gifted Education Program	<i>Jun-13</i>	26
Butler Skanska CMR Review	<i>Jun-13</i>	27
Largo-Tibet Final Payment Review	<i>Jun-13</i>	27
Pulaski Elkins CMR Review	<i>Jun-13</i>	27
Windsor Forest High JE Dunn Final Review	<i>Jun-13</i>	28
Contract Review of Program Management Services	<i>Oct-13</i>	29
Audit of School Guidance and Counseling Services	<i>Feb-14</i>	30
TRANE / USA Agreement	<i>Apr-14</i>	39
Review of Oglethorpe Charter School / Turner Construction	<i>Apr-14</i>	39
Other Internal Audits		
Continuous Auditing		
Review of Purchasing/Vendor File Maintenance	<i>Feb-11</i>	39
Review of Environmental Testing	<i>Dec-11</i>	40
Audit of School Nutrition Daily Point of Sale and Food Inventory	<i>Aug-12</i>	40
Review of SAF School Stores, Concessions and Ticket Sales	<i>Mar-13</i>	41
Risk Assessment Review - Administrative Placement Process	<i>Jan-14</i>	43
SY 2012/2013 Change-in-Principal Audits		
Bartlett STEM Academy	<i>Mar-13</i>	44

Coastal GA Comprehensive Academy	Mar-13	44
Ellis Montessori Academy	Mar-13	44
Garden City Elementary School	Mar-13	45
Garrison Visual & Performing Arts	Mar-13	45
Georgetown K-8 School	Mar-13	45
Groves High School	Mar-13	45
Haven Elementary School	Mar-13	45
Hodge Elementary School	Mar-13	45
Howard Elementary School	Mar-13	45
Isle of Hope K-8 School	Mar-13	45
J. Low Elementary School	Mar-13	45
J. G. Smith Elementary School	Mar-13	45
Jenkins High School	Mar-13	45
Largo-Tibet Elementary School	Mar-13	46
Massie Heritage Center	Mar-13	46
Mercer Middle School	Mar-13	46
Myers Middle School	Mar-13	46
New Hampstead High School	Mar-13	46
Oatland Island Wildlife Center	Mar-13	46
Pooler Elementary School	Mar-13	46
Port Wentworth Elementary School	Mar-13	46
Pulaski Elementary School	Mar-13	46
Shuman Elementary School	Mar-13	46
Thunderbolt Elementary School	Mar-13	47
West Chatham Elementary School	Mar-13	47
West Chatham Middle School	Mar-13	47
White Bluff Elementary School	Mar-13	47
Woodville Tompkins Technical & Career High School	Mar-13	47

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. While this is no longer part of the District Accountability Plan, this report also serves as a follow-up report as required by Government Auditing Standards. The following report includes a brief summary of the conditions, recommendations and management action plans from each audit or review. In some cases, the original report may have been paraphrased for brevity. Please refer to the original report and management action plan for additional information.

The Summary Report on Use of Audits (pages 3-6) lists each external and internal audit, along with the current status of each comment or recommendation (completed, in progress, not started or no recommendations). This is an "executive summary" of the Report on Use of Audits, which follows on pages 8-47.

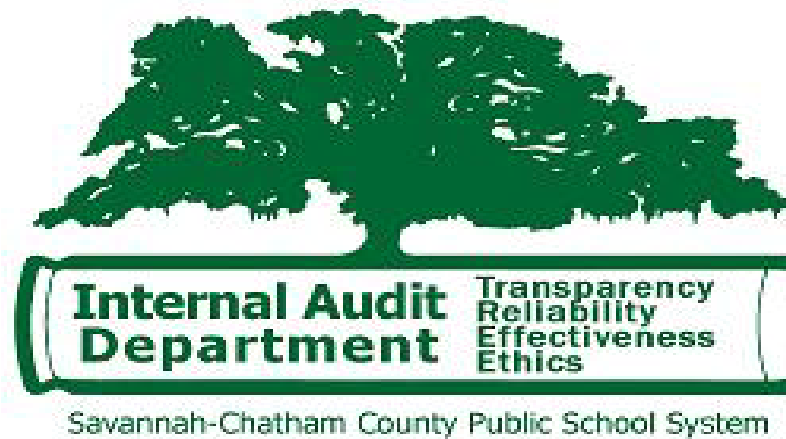
The Report on Use of Audits lists each audit, a summary of the condition(s), recommendation(s), responsible area(s), action(s) to be taken, current status (as of June 30, 2014) and estimated completion date (if not completed). **The current status is based on discussions with management; these discussions 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	GSCA	Georgia School Counselor Association
ADA	Average Daily Attendance	HHB	Hospital / Homebound
AHRS	The District's HR/Payroll System	HiQ	Highly Qualified
ASCA	American School Counselor Association	HOPE	Helping Outstanding Pupils Educationally
BOE	Board of Education	HR	Human Resources
BRIDGE	Building Resourceful Individuals to Develop Georgia's Economy	Info. Spec.	Information Specialist
C&I	Curriculum and Instruction	L&CJ	School of Law and Criminal Justice at Savannah High
CAO	Chief Academic Officer	LEA	Local Education Agency
CCRPI	College & Career Readiness Performance Index	LS	School of Liberal Studies at Savannah High School
CDIO	Chief Data & Information Officer; also known as Chief Data & Accountability Officer	Mgr.	Manager
CFO	Chief Financial Officer	MIT	Management Information Technology
CKES	Counselors Keys Effectiveness System	OCCR	Office of College and Career Readiness
CMR	Construction Manager at Risk	PBIS	Positive Behavioral Intervention Strategies
COO	Chief Operations Officer	POS	Point of Sale
CT	Career Technical	PSC	Professional Standards Commission
CTAE	Career, Technical, Agricultural Education	SAF	Student Activity Funds
CTAERN	Career, Technical, Agricultural Education Resource Network	SERB	Southern Regional Education Board
CY	Calendar Year	SHS	Savannah High School
Dir.	Director	SIS	Student Information System
ED / Exec. Dir.	Executive Director	SLO	Student Learning Objective
EHCY	Education for Homeless Children and Youth	SNP	School Nutrition Program
ESEA	Elementary Secondary Education Act	Sr. Dir.	Senior Director
ESPLOST	Education Special Purpose Local Option Sales Tax	SREB	Southern Regional Education Board
FN/FND	Food and Nutrition Department	SY	School Year
FTE	Full time equivalent	TAA	Teachers as Advisors
FY	Fiscal Year	THRIVE	New Teacher Induction Program
GACE	Georgia Assessments for Certification of Educators	WTTCI	Woodville-Tompkins Technical Career Institute
GaDOE	Georgia Department of Education		

SUMMARY REPORT ON USE OF AUDITS

As of June 30, 2014



Summary of Report on Use of Audits Objective C, Goal 2 - District Accountability System As of June 30, 2014

Key:

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

Page #	Audit/Review Name Issue/Received Date	Comment #1	Comment #2	Comment #3	Comment #4	Comment #5	Comment #6	Comment #7	Comment #8	Comment #9	Comment #10	Comment #11
Annual External Audits												
8	FY 2008 Management Letter Dec. 2008											
8	FY 2010 Management Letter Nov. 2010											
8	FY 2013 Management Letter Nov. 2013											
8	FY 2013 Single Audit Report Nov. 2013											
8	FY 2013 Student Activity Fund External Review Dec. 2013											
8	ESPLOST 2007 (E-1) Project Expenditures for CY 2013 June 2014											
8	ESPLOST 2012 (E-2) Project Expenditures for CY 2013 June 2014											
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 March 2014											
11	Race to the Top (RT3) Monitoring Aug. 2013											
12	2013 Cross Functional Monitoring Aug. 2013											
15	Title IIA 2012-2013 LEA Monitoring Oct. 2013											
18	Ga DOE 21st Community Learning Centers Feb. 2014											
21	Ga. Dept. of Human Resources Pre-K Immunization Review June 2014											

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												
22	Audit of the Reliability of Student Data	June 2006											
	Condition A		█	█	█	█	█	█	█	█	█	█	█
	Condition B		█	█	█	█	█	█	█	█	█	█	█
	Condition E		█	█	█	█	█	█	█	█	█	█	█
23	Audit of Teacher Turnover and Retention	March 2008											
	Condition A		█	█	█	█	█	█	█	█	█	█	█
23	Audit of Mgmt. and Documentation of Student Behavior	Oct. 2010											
	Condition F		█	█	█	█	█	█	█	█	█	█	█
	Condition H		█	█	█	█	█	█	█	█	█	█	█
23	Audit of Food and Nutrition Department	Aug. 2011											
	Condition A		█	█	█	█	█	█	█	█	█	█	█
	Condition B		█	█	█	█	█	█	█	█	█	█	█
	Condition C		█	█	█	█	█	█	█	█	█	█	█
25	Review of ESPLOST / URS Contract Compliance	Oct. 2011											
	Condition A		█	█	█	█	█	█	█	█	█	█	█
25	Audit of Test Administration	Aug. 2012											
	Condition C		█	█	█	█	█	█	█	█	█	█	█
26	Audit of Elementary & K-8 Gifted Education	Sept. 2012											
	Condition A		█	█	█	█	█	█	█	█	█	█	█
26	Audit of Secondary Gifted Education	June 2013											
	Condition C		█	█	█	█	█	█	█	█	█	█	█
27	Review - Butler Elementary School / Skanska	June 2013											
	Condition A		█	█	█	█	█	█	█	█	█	█	█
27	Review - Largo-Tibet Final Payment	June 2013											
	No recommendations		█	█	█	█	█	█	█	█	█	█	█
27	Review - Pulaski Elementary / Elkins	June 2013											
	Condition A		█	█	█	█	█	█	█	█	█	█	█
28	Review - Windsor Forest High / JE Dunn	June 2013											
	Condition A		█	█	█	█	█	█	█	█	█	█	█
	Condition B		█	█	█	█	█	█	█	█	█	█	█
29	Contract Review - Program Management Services	Oct. 2013											
	Condition A		█	█	█	█	█	█	█	█	█	█	█

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
		Condition B											
		Condition C											
		Condition D											
		Condition E											
		Other Matters											
30		Audit of School Guidance and Counseling Services Feb. 2014											
		Condition A											
		Condition B											
		Condition C											
		Condition D											
		Other Matters											
39		Audit of M&O Contract / Trane USA PACT Agreement Feb. 2014											
		Condition A											
39		Review - Oglethorpe Charter / Turner Construction April 2014											
		Condition A											
		Condition B											
		Other Internal Audits											
		Continuous Auditing Tests / Risk Reviews											
39		Review of Purchasing/Vendor File Maintenance Feb. 2011											
40		Review of Environmental Testing Dec. 2011											
40		Review of School Nutrition Daily Point of Sale and Food Inventory Procedures Aug. 2012											
41		Review of SAF - School Stores, Concessions & Ticket Sales March 2013											
43		Review of Administrative Placement Process Jan. 2014											

Summary of Report on Use of Audits Objective C, Goal 2 - District Accountability System As of June 30, 2014

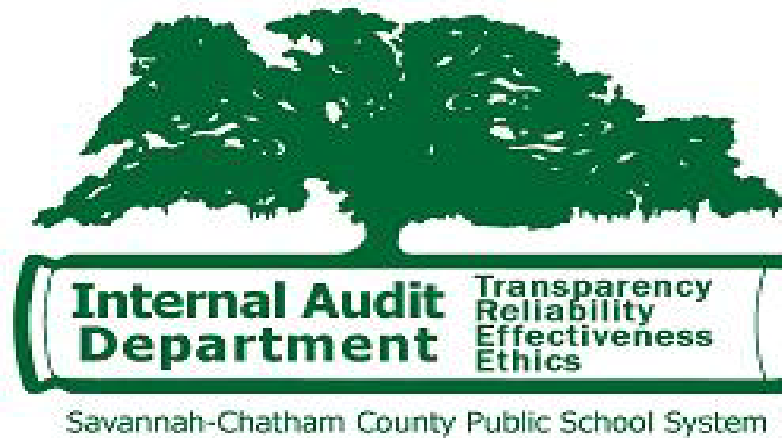
Key:

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

Page #	SY 2013/2014 Change-in-Principal and Business Process Reviews	Payroll	Purchasing/ Accts Payable	Student Activity Funds	Student Data	Purchase Cards
44	Bartlett STEM Academy					
44	Coastal GA Comprehensive Academy					
44	Ellis Montessori Academy					
45	Garden City Elementary School					
45	Garrison Visual & Performing Arts					
45	Georgetown K-8 School					
45	Groves High School					
45	Haven Elementary School					
45	Hodge Elementary School					
45	Howard Elementary School					
45	Isle of Hope K-8 School					
45	J. Low Elementary School					
45	J. G. Smith Elementary School					
45	Jenkins High School					
46	Largo-Tibet Elementary School					
46	Massie Heritage Center					
46	Mercer Middle School					
46	Myers Middle School					
46	New Hampstead High School					
46	Oatland Island					
46	Pooler Elementary School					
46	Port Wentworth Elementary School					
46	Pulaski Elementary School					
46	Shuman Elementary School					
47	Thunderbolt Elementary School					
47	West Chatham Elementary School					
47	West Chatham Middle School					
47	White Bluff Elementary School					
47	Woodville Tompkins Technical and Career High School					

REPORT ON USE OF AUDITS

As of June 30, 2014



Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
ANNUAL EXTERNAL AUDITS						
EXTERNAL AUDIT - FY 2008 Management Letter (ML-08) Issued December 2008						
ML-08-3.	Complete documentation of internal control components.	The District complete the internal control guide.	Superintendent.	Management will continue the process of documenting the District's internal control system.	Partially completed. Finance, Data & Information, Academic Affairs, School Safety and Human Resources Divisions completed. Operations and Support Services not complete.	December 2014.
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. Improvements have been made. Staff will research additional possibilities for improving the process.	January 2015.
EXTERNAL AUDIT - FY 2013 Management Letter Issued November 2013						
	No weaknesses identified.	No recommendations by external auditors.				
EXTERNAL AUDIT - FY 2013 Single Audit Report Ended June 30, 2013 Issued November 2013						
SCCPSS complied, in all material respects, with the requirements for year ended June 30, 2013.						
EXTERNAL AUDIT - FY 2013 Student Activity Fund External Reviews (SAF-13) Issued December 2013						
SAF-13-1.	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 and ongoing.	
EXTERNAL AUDIT - ESPLOST 2007 (E-1) Project Expenditures for 2013 Issued June 2014						
	No weaknesses identified.	No recommendations by external auditors.				
EXTERNAL AUDIT - ESPLOST 2012 (E-2) Project Expenditures for 2013 Issued June 2014						
	No weaknesses identified.	No recommendations by external auditors.				

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
OTHER EXTERNAL REVIEWS						
EXTERNAL AUDIT - Southern Regional Education Board - Technology Centers That Work - Woodville Tompkins TCI (SERB) Issued April 2009						
Note: This report was produced as a result of a request for technical guidance. It is not an audit of WTTCI. This report is intended to focus the school on the next three years. This report will be used in conjunction with the High Schools That Work assessment (scheduled for January 2010) to validate improvement efforts.						
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.	Completed.	
EXTERNAL AUDIT - Program Review Improvement Plan - Career, Technical, and Agricultural Education (CTAE) Program Issued October 2009						
Note: This is a five-year Program Review Improvement Plan that is broken down into two levels: District and school site findings.						
CTAE-Beach-2.	Beach - To authenticate each pathway 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 in progress. Industry certification does not follow program if moved to a new building.)	June 2016.
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 2016.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
CTAE- WdvITom- 2.	WTCL - 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.	WTCL - 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 2017.
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.	Completed. Certification was received April 2014.	

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 (McKV3) Issued March 2014						
McKV3.1.	Reporting - Standards for financial management systems - The financial management systems of other grantees and sub grantees must meet the following standards: (3) Internal control. Effective control and accountability must be maintained for all grant and sub grant cash, real and personal property, and other assets. Grantees and sub grantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes. (4) Budget control. Actual expenditures or outlays must be compared with budgeted for each grant or sub grant.	The FY13 completion report for the McKinney-Vento Education for Homeless Children and Youth (EHCY) grant amounted to \$42,162 of the \$47,000 (90%) total FY13 award; however, the local budget report for FY13 only amounted to \$23,783.	Ex. Dir - School Governance; Homeless Liaison.	The LEA must provide an updated FY13 local expenditure report for the EHCY grant that equals the FY13 EHCY completion report.	Completed.	
McKV3.2.	Complaint Procedures - The State will adopt and use proper methods of administering each such program, including the adoption of written procedures for the receipt and resolution of complaints alleging violations of law in the administration of programs.	In order to establish that the LEA complaint procedures were disseminated to school personnel, the LEA provided an email addressed to all Title I principals; however, there was no evidence that non-Title I principals received the complaint procedures.	Ex. Dir - School Governance; Homeless Liaison.	The LEA must provide evidence that non-Title I principals have received and disseminated the LEA complaint procedures.	Completed.	
EXTERNAL AUDIT RT3 Monitoring (RT3) Issued August 2013						
RT3.1.	Monitor indicators in Indistar.	Plans for 31 indicators were created. Beach has monitored one. Groves has monitored 10 of 34.	Exec. Dir, School Governance.	Be sure to monitor all indicators in Indistar.	Completed.	
RT3.2.	Evidence of required reports submitted in Indistar.	Most school level reports were submitted in a timely manner. District level monitoring reports should be submitted monthly.	Exec. Dir, School Governance.	District level monitoring reports should be submitted monthly.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
EXTERNAL AUDIT - 2013 Cross Functional Monitoring - Findings and Required Correction Actions Issued August 2013						
CFM.1.	Parental Involvement					
CFM.1.a.	Evidence of LEA parental notification <i>Parents Right-to-Know Qualifications</i>	The District must submit to GaDOE written procedures that delineate how the District will ensure that all Parent's Right to Know communications are sent to parents of Title I eligible students in a timely manner.	Director, Compensatory Programs.	Procedures, Site Letters, Site Policy, Title I Parental Involvement Calendar, and SCCPSS Title I Contact List were provided.	Completed.	
CFM.1.b.	Evidence of LEA parental notification <i>Parents Right-to-Know Qualifications</i>	The District must develop and submit to GaDOE written procedures to ensure that all schools notify parents of their Right to Know teacher and paraprofessional qualifications at the beginning of each school year and as needed in a timely manner throughout the school year if a non-highly qualified teacher takes over a class for more than four consecutive weeks.	Director, Compensatory Programs.	Procedures, Site Letters, Site Policy, Title I Parental Involvement Calendar, and SCCPSS Title I Contact List were provided.	Completed.	
CFM.1.c.	Evidence of LEA parental notification School Parental Involvement policy	The District must submit to GaDOE written procedures for the school level parent involvement plans to ensure that the school level parental involvement plans reflect the unique needs of each of the schools and meet all the school level parent involvement plan requirements for the ESEA.	Director, Compensatory Programs.	Procedures, Site Letters, Site Policy, Title I Parental Involvement Calendar, and SCCPSS Title I Contact List were provided.	Completed.	
CFM.1.d.	Evidence of LEA parental notification School Parental Involvement distribution	The District must submit to GADOE written procedures for the distribution of the school level parental involvement policies to parents of student receiving Title I services in multiple ways.	Director, Compensatory Programs.	Procedures, Site Letters, Site Policy, Title I Parental Involvement Calendar, and SCCPSS Title I Contact List were provided.	Completed.	
CFM.1.e.	Evidence that school have signed and dated school-parent compact	The District must submit to GaDOE written procedures that delineate the process the District will implement to ensure that school-parent compacts are developed jointly with all Title I parents, revised annually, are uniquely developed to meet the individual needs of each school and contain all required sections to address the shared responsibilities of the parent, student, and school.	Director, Compensatory Programs.	Procedures, Site Letters, Site Policy, Title I Parental Involvement Calendar, and SCCPSS Title I Contact List were provided.	Completed.	
CFM.1.f.	Evidence that LEA and schools have carried out the six requirements to build parents' capacity to be in school including using Title I funds to support literacy programs.	The District must submit to GaDOE written procedures that will be used to monitor and implement that all Title I school will develop and implement a program to address the six requirements to build parental capacity.	Director, Compensatory Programs.	Procedures, Site Letters, Site Policy, Title I Parental Involvement Calendar, and SCCPSS Title I Contact List were provided.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CFM.2.	Targeted Assistance Programs					
CFM 2.a.	Evidence of correctly identifying student for participation in a targeted assistance program.	The District must submit to GaDOE written procedures describing the multiple, educationally related, selection criteria and the process used to identify students served in the District's targeted assistance program for FY14.	Director, Compensatory Programs.	Procedures were provided.	Completed.	
CFM.3.	Expenditure of Funds (Allowable and within Period of Availability)					
CFM 3.a.	Accounting records are supported by source documentation and costs are allowable under applicable laws and regulations.	The District must either submit documentation supporting the allowability of each questioned expenditure to the GaDOE or transfer the unallowable costs to another fund source or remit payment to the GaDOE for each unallowable expenditure.	Director, Compensatory Programs.	Documents were provided.	Completed.	
CFM 3.b.	Number of employed staff consistent with approved application (i.e. payroll personnel).	The District must submit to the GaDOE a revised Title I, Part A School Allocation page which accurately reflects the number of staff members being paid from the Title I, Part A funds and year-to-date payroll information for personnel paid with Title I, Part A.	Director, Compensatory Programs.	Documents were provided.	Completed.	
CFM 3.c.	After-the-fact periodic certification on file for personnel paid 100% with Federal funds.	The District must submit to the GaDOE payroll information clearly identifying personnel paid 100% with Title I, Part A funds, as well as copies of the last two completed periodic certification forms for each employee paid 100% with Title I, Part A funds.	Director, Compensatory Programs.	Documents were provided.	Completed.	
CFM 3.d.	Split-funded Title I personnel paid based on acceptable time logs.	The District must submit to the GaDOE written procedures to follow in FY14 and in future years to delineate the process for completion of personnel activity reports (PAR).	Director, Compensatory Programs.	Documents were provided.	Completed.	
CFM 3. e.	Travel expenses paid according to State travel regulation.	The District must submit to the GaDOE written procedures that the District will implement to ensure that purchases made with School Improvement Grant funds are reasonable and allowable.	Director, Compensatory Programs.	Documents were provided.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
CFM.4.	Title II, Part A					
CFM 4.a.	100% of core academic content teachers and paraprofessional are HiQ.	The District must submit to the GaDOE a plan for recruiting, hiring, and assigning highly qualified teachers and paraprofessionals so that each core academic content class is taught by teachers highly qualified in the content area and each paraprofessional holds certification in Georgia.	Executive Director, Human Resources.	Action plans which include procedures, timeline and person(s) responsible were provided.	Completed.	
CFM 4.b.	Data is collected and reported verifying the highly qualified status of the teachers and paraprofessionals in each school.	The District must submit to the GaDOE written procedures for ensuring the accurate and timely completion of the Principal Attestations and Assurances forms.	Dir, Compensatory Programs.	Action plans which include procedures, timeline and person(s) responsible were provided.	Completed.	
CFM 4.c.	Remediation Plans: There is a written remediation plan for each non-highly qualified paraprofessional that is signed by the paraprofessional and the principal.	The District must submit to the GaDOE written procedures describing the steps the District will take to ensure remediation plans are developed for each paraprofessional who is not highly qualified in the core academic content he/she has been assigned to teach at the time of hire, assignment, or change to non-highly qualified status.	Director, Compensatory Programs.	Action plans which include procedures, timeline and person(s) responsible were provided.	Completed.	
CFM 4.d.	Progress toward HiQ goal: Non-HiQ teachers and paraprofessionals are making progress toward meeting qualifications to be considered highly qualified.	The District must submit to the GaDOE written procedures describing the steps the District will take to ensure the remediation plan for each non-highly qualified teacher or paraprofessional is monitored frequently during the school year to determine the progress the teachers or paraprofessional is making towards meeting the requirements to be considered highly qualified.	Exec. Dir, Human Resources.	Action plans which include procedures, timeline and person(s) responsible were provided.	Completed.	
CFM 4.e.	Parents are informed of their "Right to Know" the professional qualifications of their child's teachers and paraprofessionals.	The District must submit to the GaDOE procedures for ensuring parents have received the required Right to Know information.	Director, Compensatory Programs.	Action plans which include procedures, timeline and person(s) responsible were provided.	Completed.	
CFM 4.f.	Parents are informed when their child has been taught for 20 or more consecutive days by a teacher who is "highly qualified." Parents must be notified by standard mail.	The District must submit to the GaDOE written procedures for ensuring early identification of non-highly qualified teachers and the process for documenting timely notification to parents.	Director, Compensatory Programs.	Action plans which include procedures, timeline and person(s) responsible were provided.	Completed.	
CFM 5.	Private Schools					
CFM.5.a.	Evidence that consultation occurred between the LEA and private school officials regarding services for private school children prior to the LEA making any decision for both Title I, Part A carryover.	The District submit to GaDOE written procedures to ensure the District consults with private school officials in compliance with the Title I statute and Title I regulations.	Director, Compensatory Programs	Procedures, FY13 Agenda & Minutes and Sample FY14 letter were provided.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
EXTERNAL AUDIT - Title II A 2012 - 2013 LEA Monitoring <i>Issued October 2013</i>					
26.6.	100% of core academic content teachers and paraprofessional are HIQ.				
	The Chatham County School District has not met the 100% of core academic content teachers and paraprofessionals are highly qualified requirement.	The Chatham County School District must submit to the GaDOE a plan for recruiting, hiring, and assigning highly qualified teachers and paraprofessionals so that each core academic content class is taught by teachers highly qualified in the content area and each paraprofessional holds certification in Georgia. The plan must include the timeline and who, by position at the central office level, will monitor (1) the highly qualified status of each new hire for the position in which the candidate is being hired, and (2) the assignment of teachers and paraprofessionals after each new assignment is made.	Ex. Dir. of Human Resources; Dir. of Professional Learning / Tile IIA Coordinator; Certified Staffing Coordinator; Recruiter / Teacher Quality Specialist.	The SCCPSS makes every effort to recruit locally but routinely participates in regional and state-wide recruitment fairs (with colleges and universities) based on the District needs and applicant availability. The Executive Director of Human Resources, Professional Learning Director /Title IIA Coordinator, Certified Staffing Coordinator, Certification Specialist, and Recruiter/Teacher Quality Specialist will use local, state and nation-wide data bases as recruitment tools.	Completed.
26.1.	The accurate and timely completion of the Principal Attestations and Assurances				
	The Chatham County School District did not complete the Title I. Part A and Title II, Part A Section 1119 Qualifications for Teachers and Paraprofessional Verification of Compliance - Principals Attestations and Assurances completely. The District provided Attestation forms for each school, but the forms were incomplete. Sections of the form indicating whether or not a 100% a highly qualified staff was assigned to all applicable assignments were left blank. Also a prepopulated date of September 2012 on the forms did not reflect the actual date of the principals' signatures. The Principal Attestations and Assurances must be completed in their entirety at the beginning of the school year to ensure accurate reporting and compliance regarding the highly qualified status of teachers and paraprofessionals assigned to their school. The actual date the principal attests to the highly qualified status of his/her staff should be included on the form.	The Chatham County School District must submit to the GaDOE written procedures for ensuring the accurate and timely completion of the Principal Attestations and Assurances forms. The procedures must include timelines for the Principal Attestations and Assurances forms to be completed and must identify the position(s) responsible for monitoring the implementation of the procedures.	Ex. Dir. of Human Resources; Dir of Professional Learning / Tile IIA Coordinator.	To ensure accuracy, completion, and timely submission (by October 1, 2013) of Principal Attestations and Assurances the Savannah Chatham County Public School System will implement the following procedures:	Completed.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
		Title IIA Program Assistant.	Principal Attestations and Assurances forms will be verified for accuracy and timely submission by the Title IIA Program Assistant. The Title IIA Assistant will maintain the initial and subsequent submissions when or if staffing changes after the District and Title IIA submittal date (October 1, 2013).	Completed.		
26.13.	Remediation Plans: There is a written remediation plan for each non-highly qualified paraprofessional that is signed by the paraprofessional and the principal.					
	The Chatham County School System has three paraprofessionals who do not have a paraprofessional certificate. Each of these paraprofessionals should have a remediation plan in place to indicate how they will attain highly qualified status. All three paraprofessionals have had their certification suspended. One of the paraprofessionals has neither the GACE test nor certification.	The Chatham County School District must submit to the GaDOE written procedures describing the steps the District will take to ensure remediation plans are developed for each paraprofessional who is not highly qualified in the core academic content he/she has been assigned to teach at the time of hire, assignment, or change to non-highly qualified status. The procedures must include the timeline and identify by position(s) who will initiate the development of the plan and will check to ensure a plan has been developed for each non-highly qualified paraprofessional.	Classified Staffing Manager; Dir. of Professional Learning/Title IIA Coordinator; Human Resources Technician; Recruiter/Teacher Quality Specialist; Principal.	When applicants are interviewed for paraprofessional positions, every effort is made to ensure PSC, Title IIA, and District required hiring practices, policies and procedures are implemented. Paraprofessionals who meet those qualifications are hired. The Classified Staffing Manager, Human Resources Technician, Director of Professional Learning/Title IIA Coordinator, and Recruiter/Teacher Quality Specialist will routinely collaborate to ensure these practices are implemented with fidelity.	Completed.	
26.14.	Progress toward HiQ goal: Non-HiQ teachers and paraprofessionals are making progress toward meeting qualifications to be considered highly qualified.					
	Chatham County School District did not provide written documentation indicating progress made by each paraprofessional toward meeting qualifications to be considered highly qualified.	The Chatham County School District must submit to the GaDOE written procedures describing the steps the District will take to ensure the remediation plan for each non-highly qualified teacher or paraprofessional is monitored frequently during the school year to determine the progress the teacher or paraprofessional is making towards meeting the requirements to be considered highly qualified. The procedures must include the timeline and identify who, by position, will monitor each remediation plan and who, by position, will check to ensure the plans are monitored on regular and frequent basis.	Recruiter/Teacher Quality Specialist; Dir. Professional Learning / Title IIA Coordinator; Principal; Teacher (Non-Highly Qualified); Paraprofessional (Non-Highly Qualified).	When a teacher or paraprofessional is hired, every effort will be made to hire employees who are certified and highly qualified in accordance with PSC, Title IIA and District practices, procedures and policies.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
26.32.	Parents are informed of their "Right to Know" the professional qualifications of their child's teachers and paraprofessionals.				
	The Chatham County School District did not provide evidence that parents in all schools are informed of their "Right to Know" the professional qualifications of their child's teachers and paraprofessionals. "Right to Know" information included in school handbooks was not complete for all schools. Information regarding professional qualifications that may be requested was incomplete for Southwest Middle School; Spencer Elementary School did not provide school contact information in their handbook. Parents must be informed of the information they may request about their child's teacher(s) and paraprofessionals and how the information may be requested.	The Chatham County School District must submit to the GaDOE procedures for ensuring parents have received the required Right to Know information. The procedures must include timelines and the name of the position(s) responsible for monitoring the implementation of the procedures.	Director, Professional Learning / Title IIA Coordinator; Principals.	The timeline for providing parents Right to Know information will begin at the beginning of the school year and continue throughout the school year as new students are registered. Procedures have been put in place to ensure compliance.	Completed.
26.33.	Parents are informed when their child has been taught for 20 or more consecutive days by a teacher who is not "highly qualified." Parents must be notified by standard mail.				
	The Chatham County School District did not inform parents in a timely manner that their child has been taught for four or more consecutive weeks by a teacher who is not highly qualified. The District provided copies of two letters sent referencing a teacher's non-highly qualified status for the dates (September 17, 2012 to December 2012 and January 2013 to May 2013). These letters were not dated, and the timeframe and tense for each letter indicated it was sent months after the four or more consecutive weeks' period.	The Chatham County School District must submit to the GaDOE written procedures for ensuring early identification of non-highly qualified teachers and the process for documenting timely notification to parents. The procedures must include timelines and the name of the position(s) responsible for monitoring the implementation of the procedures.	Recruiter/Teacher Quality Specialist; Dir Professional Learning/Title IIA Coordinator; Classified Staffing Manager; Human Resources Clerk; Principals (School Administration).	The recruiter/teacher quality specialist, director of professional learning/title IIA coordinator, classified staffing manager, human resources clerk, and principals will collaborate on an ongoing basis to ensure parents are notified in a timely manner by mail when their child has been taught for 20 or more consecutive days by a teacher, paraprofessional or substitute teacher who is not "highly qualified."	Completed.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
EXTERNAL AUDIT - Ga. DOE 21st Century Community Learning Centers (21st-13) Issued February 2014						
	The Ga. DOE reviewed 21st Century Community Learning Centers Corrective Action Plan for FY 14. The formal monitoring process is complete with all areas being in compliance for the following schools: Garden City ES, Godley Station, Gould ES, Groves High, Johnson High, Myers Middle and Thunderbolt ES.					
Bartow ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Bartlett MS	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Bartlett MS	The subgrantee provides the number of hours of programming per week to targeted students as described in the approved grant application.	Provide weekly programming schedule for each program site.	Program Manager, 21st CCLC.	Submit documentation for weekly operational hours according to the grant application.	Completed.	
Beach High	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Butler ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
DeRenne MS	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
East Broad K-8	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
East Broad K-8	The subgrantee provides the number of hours of programming per week to targeted students as described in the approved grant application.	Provide weekly programming schedule for each program site.	Program Manager, 21st CCLC.	Submit documentation for weekly operational hours according to the grant application.	Completed.	
Gadsden ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Haven ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Hodge ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Hodge ES	The subgrantee provides the number of hours of programming per week to targeted students as described in the approved grant application.	Provide weekly programming schedule for each program site.	Program Manager, 21st CCLC.	Submit documentation for weekly operational hours according to the grant application.	Completed.	
Hubert MS	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Jenkins High	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Juliette Low ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Mercer MS	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Pooler ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Port Wentworth ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Port Wentworth ES	The subgrantee provides the number of hours of programming per week to targeted students as described in the approved grant application.	Provide weekly programming schedule for each program site.	Program Manager, 21st CCLC.	Submit documentation for weekly operational hours according to the grant application.	Completed.	
School of Liberal Studies	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Shuman ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
Southwest ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Southwest MS	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
West Chatham ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
West Chatham MS	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
White Bluff ES	The subgrantee implements an aggressive attendance plan or procedures to ensure the targeted number of students attend the program on a regular and consistent basis.	A. Provide written attendance plan or procedure. B. ADA is 70% and above for each site.	Program Manager, 21st CCLC.	Submit written plan describing how to increase the number of participants attending programming on a daily basis in order to reach the 70% compliance for average daily attendance.	Completed.	
EXTERNAL AUDIT - Georgia Immunization Child Care and Pre-K Program <i>Issued June 2014</i>						
All Savannah-Chatham County Public School Pre-K programs were 100% compliant in both facility and student categories.						

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
Internal Audits/Reviews						
INTERNAL AUDIT - Audit of the Reliability of Student Data (RSD) Issued June 2006						
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."	Dir. 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>	Completed.	
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>	Completed.	
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; Exec. Dir.	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>	Completed.	
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>	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
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.	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.	Completed.	
INTERNAL AUDIT - Audit of Management and Documentation of Student Behavior (SB) Issued October 2010						
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.	Exec. 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.	Completed.	
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 2015.
INTERNAL AUDIT - Audit of Food and Nutrition Department (FND) Issued August 2011						
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.	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 2015.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
FND-B.3.	The FND should review the current ordering and inventory processes for non-fixed assets to determine if the current process is the most time efficient and cost effective.	The FND should review the current ordering and inventory processes for non-fixed assets to determine if the current process is the most time efficient and cost effective.	SNP Director; SNP Coordinators; Accountant; SNP Managers.	The SNP will update the current computer software program using the bid system to improve accountability for the front and back of the house to improve the program's bottom line.	In progress.	August 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.	
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.	<ol style="list-style-type: none"> 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. 	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.	Completed.	
INTERNAL AUDIT - Audit of Test Administration (TA) Issued August 2012						
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.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDIT - Audit of Elementary & K-8 Gifted Education Program (EG) Issued September 2012						
To Academic Affairs - Gifted Education Program						
EG-A.5.	Improvement is needed in the area of differentiated instruction in the delivery of gifted education in elementary/K-8 classrooms.	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.	On August 5 th , 2014 The Gifted Education Department will begin developing a video library of research-driven differentiated instructional settings in gifted resource classes by filming the presentation: Differentiation in the Gifted Resource Classroom. This will be presented by identified gifted specialists. The library will continue to grow as teachers and specialists are encouraged to submit film clips of best practices in a resource, advanced content, collaborative and cluster gifted models. The District specialist will also film exemplars to add to the library as well. If possible, these videos will be posted on the Gifted Education Page in ACORN. If not, an Edmodo account for these videos will be created and updated by the District specialist. The video library will be completed by June 1, 2015 and will continue to be updated to meet the needs of teachers administration, and specialist.	In progress.	June 2015.
INTERNAL AUDIT - Audit of Secondary Gifted Education Program (SG) Issued June 2013						
To Academic Affairs - Gifted Education Program						
SG-C.4.	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 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 Gifted Education Dept. will begin developing a video library of research-driven differentiated instructional settings in gifted advanced placement and advanced content classes. The library will continue to grow as teachers and specialists are encouraged to submit film clips of best practices in advanced content/placement, collaborative and cluster secondary gifted models. The District gifted specialist will film exemplars to add to the library. The video library will be completed by June 1, 2015 and will continue to be updated to meet the needs of teachers, administration, and specialists.	In progress.	June 2015.

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
INTERNAL AUDIT - Butler Skanska CMR Review (BS) Issued June 2013						
	Improvements are needed in the monitoring of open purchase orders.	A formal process should be developed to maintain continuous monitoring of open purchase orders to monitor timing of final payments and communication to the Division of Finance.	Director, Facilities Construction.	This recommendation is in itself the specific action to be taken which is to establish a formal process to support existing worthwhile practices, and to bolster them with adjustments indicated by actual past performance to be needed.	Completed.	
BS-A.2.	Purchase orders are not designated with the school site name for which the goods/services are intended.	All purchase orders/invoices pertaining to an ESPLOST project should have a reference to the project for which the goods/services are designated.	Director, Networking & Engineering.	This information will be included in the Ptext table feature available to become a part of each purchase order.	Completed.	
INTERNAL AUDIT - Largo-Tibet Final Payment Review Issued June 2013						
	Internal Audit concludes that the internal controls governing the processing of construction payments for the Largo-Tibet Elementary School appear to be working properly. Therefore, there are no recommendations.					
INTERNAL AUDIT - Pulaski / Elkins CMR Review Issued June 2013						
Pul-1.	Supporting documentation was missing or did not support the amount of funds requested for payment.	1. Facilities Construction and the Division of Finance should verify through documentation that all work completed by the CMR and sub-contractors have supporting invoices/payment applications. The verification process should include a review of:	Director, Facilities Construction.			
Pul-1.1.		The time records of all project staff should include the dates the employees worked, not just a summary of hours and the pay rate of the employee.	Director, Facilities Construction.	It will be made clear to all staff that in the approval of all invoices which require manifest information, such as for CMR project management staff, summary information which illustrates total hours, rates, and extensions, must be supported by actual time records which indicate all specific information pertaining to the participation of each staff member.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Pul-1.2.		The CMR's Application for Payment, cost detail sheets and the sub-contractor's supporting documentation should all support each other. All work noted on both records should have supporting documentation to reflect the services rendered or purchased materials for the time period.	Director, Facilities Construction.	It will be made clear to all staff that in the approval of all invoices which require manifest information, such as for Subcontract work performed for a CMR, CMR Applications for Payment must accurately reflect the information on the supporting Subcontract invoices. Important to note is that most if not all subcontract agreements between the CMR and each subcontractor are written as fixed-price agreements, thus manifest information from Subcontractors need go into detail only to the point where work item values are established in the Subcontractor Schedule of Values.	Completed.	
INTERNAL AUDIT - Windsor Forest High / JE Dunn Final Review Issued June 2013						
WFHS-1.	The Construction Manager-at-Risk (CMR) made minor errors during the billing process.	Internal Audit recommends that Facilities Construction and Accounts Payable reduce the final Application for Payment (release of retainage) for the WFHS project by \$385.85.	Director, Facilities Construction; CFO.	It will be made clear to all staff that in the approval of all invoices that have errors in calculations will be sent back to the vendor to correct the mathematical errors.	Completed.	
WFHS-2.	The vendor providing Design Professional Services included a 5% markup fee on some reimbursable expenses; this markup fee is not described in the contract for reimbursable expenses.	1. Facilities Construction staff should review the correct billing amounts and allowances with Cogdell and Mendrala to ascertain if the markup is included on all billings.	Director, Facilities Construction; CFO.	It will be made clear to all staff that in the approval of all invoices which have supply costs, will provide summary information which illustrate specific costs must be reviewed and verified with each contract. The overbilling will be reviewed with the architect to remedy this specific overage.	Completed.	
		2. If additional invoices contain the erroneous markup, Accounts Payable staff should determine the overpayment amounts on all invoices to date; the amounts should be deducted from future billings, since Cogdell and Mendrala is a recurring vendor for SCCPSS.	Director, Facilities Construction; CFO.	Review of additional invoices to be made. If such errors are discovered they will be discussed with Cogdell and Mendrala, and deducted from future invoices.	Completed.	
		3. Facilities Construction staff should also monitor future billings to determine that the markup is not included on in-house services provided by Cogdell and Mendrala or other vendors.	Director, Facilities Construction; CFO.	It will be made clear to all staff that all invoices in the future to be reviewed in conjunction with the contract for compliance in its establishments.	Completed.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
		4. Facilities Construction should review the correct billing amounts and process with the current Program Management firm, Parsons. Parsons staff will be reviewing and approving invoices for payments in the near future; SCCPSS should inform them that this is an area of potential errors on future invoices from various vendors, not just Cogdell and Mendrala.	Director, Facilities Construction; CFO.	It will be mad clear to Parsons that all invoices in the future to be reviewed in conjunction with the contract for compliance in its establishments.	Completed.	
INTERNAL AUDIT - Contract Review of Program Management Services Issued October 2013						
Par-1.	A Communication Plan has not yet been approved.	Parsons and SCCPSS should approve a revised/updated Communication Plan as quickly as possible. Many items in the draft Communication Plan must now be revised due to changes in the internal reporting structure.	Parsons; Superintendent.	Final Plan will be submitted to the Superintendent not later than November 6th and shared with the Board at the November 20th Special Called meeting and / or Capital Improvements Committee meeting.	Completed.	
Par-2.	The Master Project Schedule recommended by Parsons Environment & Infrastructure Group has not been presented to the Board of Education for review and approval.	The Master Project Schedule should be reviewed and approved by the BOE to ensure the schedule agrees with the BOE priority list and the Local Facilities Plan.	Parsons; Superintendent.	Master Schedule will be submitted to the Board for formal adoption at the November 6th Board meeting.	Completed.	
Par-3.1.	The Application for Payment process described in the contract was not always followed.	An executed Release and Waiver of Claims form should be obtained from Parsons with each Application for Payment. This should be reviewed by the person approving the invoice and/or Application for Payment and verified by Accounts Payable staff.	Parsons; Superintendent.	Parsons will submit executed Release of Waiver of Claims forms for all missing months (Pay Apps 1 and 2) not later than October 16th.	Completed.	
Par-3.2.		Each invoice should be signed by an appropriate person prior to payment to the vendor to reduce the risk of inappropriate/unauthorized payments.	Superintendent.	Going forward, the Superintendent will sign off on all Pay App forms and not just on the Purchase Orders.	Completed.	
Par-4.	No current program meeting minutes or notes are maintained by Parsons and, therefore, are not available to District staff.	Parsons should document all Program Meetings. These minutes should be made available to appropriate staff members within seven days as required by the contract.	Parsons.	All existing notes have been uploaded to the Program Management Tab of IMPACT. Going forward, all meeting notes will be uploaded within 7 days as required by the contract.	Completed.	
Par-5.1.	The most recent Certificate of Liability Insurance provided by Parsons does not show adequate and current coverage.	Current insurance certificates that include all the required coverage should be provided immediately by Parsons. Updated certificates should be provided automatically at the expiration of each certificate.	Parsons.	Current insurance certificate provided to the District on October 14th; going forward, updated certificates will be provided automatically by Parsons not later than 12/31/13.	Completed.	
Par-5.2.		Updated insurance certificates should be requested by SCCPSS for all vendors whose insurance certificates expire.	Director, Purchasing.	This is the current standard process in the Purchasing Department. However, due to its unique nature, the Parsons contract did not go through the standard process in Purchasing.	Completed. Ongoing.	

Requirement or Condition Description		Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion
Par-OM.	Use of Certified Time Records.	The District should determine if the number of hours spent on each project by each Parsons staff member is a useful planning tool. If the information is considered useful in current or long range planning, the information should be required on each Application for Payment. If the information is considered supplemental, it should be requested only in those circumstances where the benefit of having the information exceeds the cost of providing it.	Parsons; Superintendent.	The District considers this information as supplemental. It will only be requested in those circumstances deemed necessary by the Superintendent to provide adequate progress monitoring should projects fall behind schedule.	Considered, not adopted.	
INTERNAL AUDIT - Audit of School Guidance and Counseling Services (SC) Issued February 2014						
Condition A.	SCCPSS lacks a District Comprehensive and Developmental Curriculum for School Guidance and Counseling.					
To Academic Affairs						
SC-A.1.		Establish a full-time, stable, dedicated District leadership position over School Guidance and Counseling, with the following priorities:	CAO; Executive Director, Human Resources; CTAE Director.	Program Manager of School Counseling has been hired and is currently in place.	Completed.	
SC-A.1-a.		Develop District goals and objectives for school guidance and counseling services.	CTAE Director; Program Manager; CAO.	Program Manager and CTAE Director, with input from outside consultant, District curriculum and instruction, school improvement personnel, and school principals will develop District goals and objectives.	In progress. SY14/15 goals completed, sent to Academic Affairs in draft detailed goals by level outlined in draft for District planning day.	August 2014.
SC-A 1-b.		Develop a District school guidance and counseling comprehensive and developmental curriculum, with a plan of action to meet the District's goals and objectives for school counseling services.	CTAE Director; Program Manager.	Create an advisory committee comprised of appropriate stakeholders, independent consultant, program manager, CTAE Director, professional learning staff with school counselors to solicit suggestions and input into the development of ASCA aligned/SCCPSS school counseling curriculum.	In progress. Draft document with ongoing input solicited from Advisory Committee and other stakeholders.	January 2015.
SC-A 1-c.		Evaluate the allocation of school counselors and counselor clerks to ensure that District resources are best used to meet the needs of the students.	CAO; Executive Director, Human Resources; CTAE Director.	In consultation with Human Resources and Budgeting, review current allocations and recommend adjustments according FTE and District resources.	In progress. Allocations were adjusted for SY 14/15 and completed by June 2014. This is year one of a 2-year rollout.	June 2015.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SC-A 1-d.		Evaluate school counselors' workday calendars, to ensure they are available during necessary peak times in school sites.	CAO; Executive Director, Human Resources.	Academic Affairs, CTAE and Human Resources will work collaboratively to address work agreements/calendars/schedules.	In progress.	December 2014.
SC-A 1-e.		Reassess the distribution and the needs of elementary vs. K-8 school counseling positions.	CAO; Executive Director, Human Resources; CTAE Director.	In consultation with Human Resources and Budgeting, review current allocations and recommend adjustments according to FTE and District resources.	In progress. Adjustments made based on available funding for SY 14/15. This is year one of a 2-year rollout.	June 2015.
SC-A 1-f.		Evaluate the use and allocation of the counselor clerk position to consider full-time counselor clerk positions at all K-8, middle and elementary schools. Review and revise the counselor clerk job description to ensure that it accurately matches the appropriate duties and responsibilities needed for the job.	CTAE Director; Program Manager; CAO.	Program Manager and CTAE Director will review current counselor clerk job descriptions and revise as needed.	In progress. Job description reviewed and found to be accurate. This is year one of a 2-year rollout regarding allocation.	June 2015.
SC-A 1-g.		Develop strategies to improve collaboration and communication with school counselors and CTAE teachers.	CTAE Director; Program Manager; School Counselors.	Develop alignment of CTAE & counselor standards. Have all counselors sign up for CTAERN Network emails for information.	Completed.	
SC-A-2.		Identify District school improvement goals and objectives for school counselors.	CTAE Director; Program Manager; School Counselors.	With assistance of consultant, develop a crosswalk (illustrated alignment) with SLO, counselor and career development standards including BRIDGE mandates and CCRPI indicators.	Completed.	
SC-A-3.		Develop an appropriate and relevant SCCPSS school counselor evaluation tool.	CTAE Director; Program Manager.	With assistance of consultant and advisory committee, a SCCPSS specific evaluation tool will be created using the existing GSCA approved model (rollout SY2014/15) and the established District goals and action plan.	In progress. CKES provided by GSCA & GA DOE, SCCPSS committed to pilot the new instrument beginning SY14/15. Training for counselors and administrators scheduled for 8/14.	August 2014.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SC-A-4.		Develop and coordinate regularly planned, frequent grade level (elementary, K-8, middle, high school) meetings for school counselors to share information and focus on relevant issues. Include vertical team meetings when appropriate.	CTAE Director; Program Manager; School Principals.	Develop a calendar in consultation with school principals, as well as conduct a survey/needs assessment to determine professional learning needs.	Completed.	
SC-A-5.		Establish procedures to develop a District-wide School Counselor of the Year Program modeled after the ASCA and GSCA models.	CTAE Director; CAO; Program Manager; Principals.	Program manager will identify best program practices criteria to coincide with National School Counselor Week.	In progress.	February 2015.
Condition B.	Improvement is needed in areas of student data accuracy and reliability to ensure students' progression to graduation.					
To Academic Affairs						
SC-B-1.		Ensure that all K-8 and Middle Schools principals, World Language teachers, school counselors, counselor clerks and information specialists are made aware of the District's guidance, procedures, and requirements ensuring that all credit and course code issues are resolved before an 8 th grader's records are rolled over to the high school.	CTAE Director; CAO; Director, Student Information Systems (SIS).	Ensure that all middle school counselors & administrators develop a time line with proposed activities and strategies to review 8th grade transcripts with high school credit prior to the rollover to the next school.	In progress. Concepts introduced spring 2014 to MS & K8 counselors with targeted improvement steps for SY14/15 in draft.	June 2015.
SC-B-2.		Ensure that all appropriate personnel in K-8, middle school and high schools (principals, school counselors, information specialists, counselor clerks, school's master scheduling team, etc.), know and maintain all proper course selection, course codes and course sequences.	CAO; Executive Director, Human Resources; CTAE Director.	Curriculum Department course number training held 1/24/14 re: course numbers, course sequencing, & course number. Documents are maintained on ACORN for referencing. Work group meetings will continue to provide updates/changes.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SC-B-3.		Require all transcripts for all students to be reviewed for accuracy at the end of each school year, so students can be placed in correct courses for the next school year.	CTAE Director; Program Manager.	Ensure that middle and high school counselors will implement transcript review process each year, with program manager & CTAE director monitoring data for accuracy.	In progress. Best practice model of Teachers as Advisors reviewed in 7/9/14 OCCR meeting as optimal method to address caseload volume of counselors in academic planning. SY14/15 counselors will be encouraged to implement TAA support whenever possible.	June 2015.
Data and Accountability						
SC-B-4.		Develop internal controls to prevent the rollover of any 8 th grade record to the high school until school administrators verify that all student data is accurate. Internal controls should be put in place throughout the entire year, especially at the closing of each semester, to ensure the accuracy and reliability of these students' transcripts.	Director, SIS; Program Manager.	Using Report Writer in PowerSchool, a custom report listing 8th grade students with high school credit courses will be created for review at the end of Semester 1 and Semester 2. This report will be available to school level personnel to print for verification of valid course number, course name, credit assigned for all high school credit course work. A yearly schedule will be created to remind Middle and K-8 schools on the importance of reviewing this information. Principals will sign-off on the reports at the end of semester 1 and 2 and retain it for documentation and audit review.	In progress. Report was completed and reviewed. Sign-off was not completed.	January 2015.
SC-B-5.		Meet with school counselors from each level (elementary, middle, K-8, high) to determine technology issues and concerns as these relate to student data. Provide informational training to ensure all data processes are followed correctly, and resolutions are put in place to ensure data accuracy and reliability.	Director, SIS; Program Manager.	Training will be provided for counselors on an as needed basis in regards to local and state data requirements. This training will be done in conjunction with but not limited to the regularly scheduled counselor staff meetings. The training will include information on PowerSchool, HOPE, CCRPI data requirements, and GA Bridge data requirements.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
Condition C.	Roles and responsibilities of the school counselor need to be more clearly defined at all school levels.					
To Academic Affairs						
SC-C-1.		Require the new stable, full-time, dedicated District leadership position for School Guidance and Counseling to develop specific District guidelines based on ASCA standards for the appropriate use of school counselors at each school level (elementary, K-8, middle, and high).	CTAE Director; CAO; Program Manager.	A consultant will work with the Program Manager to provide basic ASCA professional learning on the model to help SCCPSS personnel understand the themes and the concept of data driven college and career counseling.	In progress. CKES and required principal/counselor agreement form address specific, ASCA based expectations for school counseling. A Counseling Department handbook is in draft including specific guidelines for appropriate role of counselors in functions like RtI, 504, etc.	January 2015.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SC-C-2.		Consider not allowing school counselors to be "coordinators" of school initiatives such as RtI, 504, HHB, PBIS, ELL, etc.	CTAE Director; CAO; Program Manager.	Ensure that principals know the concept of non-counseling duties as it applies to legislation and national standards.	In progress. Counselors at some sites have been removed from these duties. "The Role of the Counselor in RtI" doc. has been created to give examples of appropriate support with District RtI coordinators; ongoing effort to better educate school staff. CKES clearly documents appropriate use of time and role expectations; should support effort towards appropriate use of counselors.	January 2015.
SC-C-3.		Ensure that school counselors are not used to perform administrative tasks involving the discipline of students.	CTAE Director; CAO; Executive Director of School Governance; Principals.	Ensure program manager has provided updates and professional learning on ethical and legal requirements for all school counseling staff.	In progress. Appropriate role of the counselor is consistently communicated by the Program Manager.	January 2015.
SC-C-4.		Ensure that school guidance and counseling is not scheduled as a daily "special" the way art, music, and physical education are scheduled. School guidance and counseling activities should be scheduled by the school counselor on a rotating schedule to accommodate all schedules, curriculum requirements, and needs of the students.	CTAE Director; CAO; Program Manager; Principals.	Program manager will ensure that all counselors have provided a Professional School Counseling Plan outline to teachers and administration so staff and leadership understand and can collaborate to plan schedules that align and support the Counseling Plan.	In progress. CKES requires principal/counsel or agreement outlining annual school counseling plan and schedule. Appropriate role of the counselor is consistently communicated by the Program Manager.	January 2015.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SC-C-5.		Communicate new guidelines to administrators and school counselors in a joint meeting to ensure that all understand the appropriate roles and responsibilities of the school counselor at each school level.	CTAE Director; Program Manager.	In collaboration with counselors and program manager, the consultant will develop an SCCPSS Effective/Best Practices Handbook that includes appropriate roles and responsibilities.	In progress. Handbook in draft form.	January 2015.
Condition D.	Professional learning opportunities for school counselors and school counselor clerks need to be provided by SCCPSS Professional Learning.					
To Academic Affairs - Professional Learning Department						
SC-D-1.		Develop an annual professional learning calendar for school counselors to obtain needed training in all areas of District and school site responsibilities (504, PowerSchool, CCRPI, RtI, Hospital/Homebound, etc.), as well as professional licensing and certification requirements.	CTAE Director; Program Manager; Professional Learning Coordinator.	Develop a needs assessment on professional learning topics that enhance professional practice. Counselors will share and demonstrate impact of knowledge learned in professional practice.	Completed.	
SC-D 1-a.		Consider aligning professional learning opportunities with the criteria for the Licensed Professional Counselor in Georgia credential, as well as the National Certified School Counselor certification.	PSC; CTAE Director; Program Manager.	This will be a conversation with PSC, GSCA, and Academic Affairs to consider costs and time.	In progress. Professional Development opportunities that qualify for credit from LOC and NCOS communicated regularly to the school counselors.	May 2015.
SC-D 1-b.		Develop specifically-designed professional learning opportunities for "new" and/or "new to SCCPSS" school counselors. This may be offered during the New Teacher Orientation week when new educators are involved in THRIVE.	Program Manager.	A new counselor guide will be developed to include FAQ's with input from DOE staff.	In progress. Program Manager scheduled to present CKES & new counselor orientation at THRIVE; provide ongoing professional development and support specifically targeted to new counselors through the THRIVE structure. Collaboration with Prof. Learning ongoing.	June 2015.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SC-D-2.		Develop an annual professional learning calendar for all school counselor clerks.	Program Manager.	Explore the feasibility of annual counselor clerk trainings sessions and develop mentoring network for new counselor clerks.	In progress. Needs assessment completed and 1st meeting held with clerks. Additional annual prof. dev. planned for SY 14/15 and beyond.	June 2015.
SC-D-3.		Consider becoming a "provider" for GA PSC for professional learning opportunities specifically designed for school counselors.	CAO.	Management elects not to implement this recommendation at this time.	Considered; not adopted.	
SC-D-4.		Increase the opportunities for school counselors and CTAE educators to meet together to collaborate on college and career awareness and preparation activities.	CTAE Director; Program Manager.	Middle and High School counselors will know the Perkins Program Review process and be part of the review team. CTAE educators will be included in curriculum.	In progress. Counselors scheduled to participate in system review training and meetings; collaboration between prog. manager & CTAE supervisors; ongoing support to curriculum dev.; increased counselor involvement in Student Success Expo planned with college fair portion.	February 2015.
Other Matters - Communication						
To Academic Affairs.						
SC-1.		Need for increased communication between school counselors and CTAE educators to understand the responsibilities of each group and how each provides a vital role in the success of students as they prepare for college and career readiness.	CTAE Director; Program Manager.	Counselors should receive training on "K-12 College and Career Counseling" and "Principal/Counselor Relationship." Consultant should develop a SCCPSS Public Relations brochure.	Completed.	

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
SC-2.		Need for increased and accurate communication to parents, students and the community stakeholders through the use of the District and schools' websites regarding school guidance and counseling services.	Webmaster; CTAE Director; Program Manager.	Review effectiveness of counseling sections on ACORN and District website, as well as the development of processes to streamline content on school sites like scholarship and community service information. Consider professional learning on counseling and technology, using Pinterest, You Tube, etc. for use in classroom guidance.	In progress. Scholarship & Community Service created on District website. School website training will be provided on District planning day; links will be established to District pages for consistency in delivery to all students. Communication plan to media & stakeholders regarding recent initiatives in school counseling in place with District Director of Comm.	November 2015.

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
INTERNAL AUDIT - Maintenance & Operations Contract Trane/USA Pact Agreement Issued February 2014						
Trane-1.	Trane U.S. Inc. and SCCPSS have adhered to the requirements in the June 21, 2010 PACT™ Agreement. The guaranteed savings in the first year were met using the Installation Period savings. The main cause of the reduced savings was the difference between the baseline operational schedules and each school's actual operations.	The District should review the baseline adjustments proposed by Trane and continue to track the guaranteed savings each year.	Exec. Dir. Facilities Management, CFO.	Management agrees with the findings as outlined in the referenced document. In addition to the original program savings, the District also received a rebate of \$192,000 for utilizing energy efficient products. Facilities Management staff will implement an annual energy management awareness program geared towards all school sites and departments, with our first campaign presented before the end of this fiscal year. We will actively monitor usage and identify opportunities for improvement. District staff will work collaboratively to determine if adjusting the utility baseline is in the best interest of the District. In addition, staff will consult with Trane prior to making a final decision relative to the proposed adjustments.	Completed.	
INTERNAL AUDIT - Report on Oglethorpe Charter School / Turner Construction (OC) Issued April 2014						
OC-1.	A budget transfer was not entered to transfer the remaining funds to an unallocated account once the project was closed.	Close all completed purchase order and transfer the remaining funds to another ESPLOST project.	CFO, Exec. Dir. Facilities Management, Dir. Project Management.	Management agrees with the findings outlined and will implement additional corrective measures to 1. Improve the payment timeline to contractors.	Completed.	
OC-2.		Develop a monitoring process that identifies when a purchase order and/or project is complete and transfers all unused funds out of a close project.	CFO, Exec. Dir. Facilities Management, Dir. Project Management.	2. Work with technology department to design an open purchase order report containing information specific to construction codes.	Completed.	
INTERNAL AUDITS - Continuous Auditing (CA) RISK ASSESSMENT						
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 refining the process.	October 2014.

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.	September 2014.
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.	Completed.	
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: •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.	Completed.	

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.	Completed.	
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.	Completed.	
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.	Completed.	
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.	Completed.	
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.	Completed.	
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.	Completed.	

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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.	Completed.	
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.	Completed.	
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.	Completed.	
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.	Completed.	
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.	Completed.	
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.	Completed.	
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.	Completed.	

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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.	Completed.	
RISK ASSESSMENT REVIEW - Administrative Placement Process <i>Issued January 2014</i>					
Condition A.	There are no written procedures for Administrative Placements. The implementation of the procedures, as understood by staff charged with that implementation, is inconsistent.				
AP - A.1.	Hold discussions with all District staff that are involved in or affected by the Administrative Placement of a student to determine best practices. District staff should include but not be limited to: Principals, Counselors, and Superintendent's Professional Senate.	CAO; Executive Directors of School Governance.	Meetings will be held with the stakeholders to include the following groups: Superintendent's Executive Board, Principals, School Counselors, Professional Senate and the Academic Affairs Team (SPED, C & I, Title I and CTAE) to solicit their feedback and recommendations for improvement of the new 2015 Administrative Placement Process.	Completed.	
AP- A.2.	Develop written procedures that define the parents', principals', Information Specialists', Counselors' and Executive Directors' roles in the Administrative Placement of a student. These procedures should include, but not be limited to:	CAO; Chief Data & Accountability Officer; Executive Directors of School Governance.	Written procedures for the new 2015 Administrative Placement Process will be developed to establish consistency of implementation K-12 using best practices. These procedures will include a Work Flow System to track approvals and denials.	Completed.	
	<input type="checkbox"/> A standard application form that is relevant to all types of administrative placements and for all departments involved within the process.	Executive Directors of School Governance; Executive Director of Support Services.	The application process/form will be revised (as appropriate) to include the various types of student transfers. However, the Interdistrict Transfer (House Bill 251) Process/Application will be kept separate to ensure documentation for state and Federal compliance.	Completed.	
	<input type="checkbox"/> Step by step processes that defines what is required to support the form for review prior to approval, the criteria required for approval, and how the approval or denial will be reported to the parent and principal.	CAO; Chief Data & Accountability Officer; Executive Directors of School Governance; Website Manager; Web Programmer.	1. Administrative guidelines will be created to include criteria for approval and parent/school notification of approvals and denials. 2. An electronic Work Flow Approval Process will be developed to track the following data points: approvals/denials, sending/receiving school, parent/principal notification letters.	1.Completed. 2.Completed.	

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		<input type="checkbox"/> A follow-up process to ensure the student is adhering to the criteria requirements for maintaining his/her placement in the designated school.	CAO; Executive Directors of School Governance; Principals K-12.	A process will be developed which will allow principals the opportunity to recommend that an administrative placement be revoked in the event that a student is not in satisfactory academic and/or behavior standing for continued enrollment.	Completed.	
AP-A.3.		Create a timeline and process for communicating the procedures to District staff and to the community to ensure compliance and transparency.	CAO; Executive Directors of School Governance.	Meetings/training sessions will be held with various school based stakeholder groups (principals, assistant principals and school counselors), families, and Central Office personnel on the new 2015 Administrative Placement Process.	Completed.	
Condition B.	The data in PowerSchool for Administratively Placed students is not reliable.					
AP-B.1.		Establish data entry procedures in conjunction with procedures developed by Academic Affairs/Student Affairs Services to ensure all placement codes are accurate, timely, and have supporting documentation.	Chief Data & Accountability Officer; Director of Technology.	Step by step PowerSchool data entry procedures will be developed to provide guidance to school regarding reporting requirements. These procedures will be directly aligned to the 2015 Administrative Placement Process developed by Academic Affairs.	Completed.	
AP-B.2.		Provide training to Information Specialists on the importance of maintaining accurate and current information; the knowledge of how to maintain the accuracy of the information; the new procedures developed and feedback (in the form of regular reports) on their efforts to maintain the accuracy of information.	Chief Data & Accountability Officer; Director of Technology.	Training will be provided to School Information Specialists to ensure accuracy of data in PowerSchool for reporting purposes.	Completed.	
INTERNAL AUDITS - Change-In-Principal Audits (CIP) Various dates (most recent review reported)						
CIP	Bartlett STEM Academy New issues reported in 2 areas: Payroll and Student Activity Funds. No changes in prior issues reported in Purchasing and Accounts Payable and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up scheduled for Fall 2014.	August 2014.
CIP	Coastal GA Comprehensive Academy Prior issues reported in 1 area: Student Data.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Ellis Montessori Academy Prior issues reported in 4 area: Purchasing/Accounts Payable 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 2014.	August 2014.

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CIP	Garden City Elementary Concerns in 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 2014.	August 2014.
CIP	Garrison Visual & Performing Arts Prior issues in 3 areas: Payroll, Student Activity Funds and Student Data.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Georgetown K-8 School Issues reported in 3 areas: Payroll, Student Activity Funds and Student Data.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Groves High School Prior issues reported in 1 area: Student Activity Funds.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Haven Elementary School Prior issues reported in 1 area: Student Data.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed	
CIP	Hodge Elementary School Prior issues reported in 1 areas: Purchasing/Accounts Payable. New issues in Payroll 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 2014.	August 2014.
CIP	Howard Elementary School Prior issues reported in 1 area: Purchasing/Accounts Payable.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Isle of Hope K-8 School Prior issues reported in 3 areas: Payroll, Student Activity Funds, Student Data and Purchasing/Accounts Payable.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	J. Low Elementary School 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.	In progress. Follow-up review scheduled for Fall 2014.	August 2014.
CIP	J. G. Smith Elementary School Issues reported in 2 areas: Payroll and Student Activity Funds.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Jenkins High School Issues reported in 3 areas: Purchasing, Payroll 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 in Fall 2014.	August 2014.

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CIP	Largo-Tibet Elementary School Prior issues reported in 1 area: Student Data.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Massie Heritage Center Issues reported in 3 areas: Purchase cards, Payroll 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 2014.	
CIP	Mercer Middle School Prior issues reported in 1 area: Payroll.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In progress. Follow-up review scheduled for Fall 2014.	August 2014.
CIP	Myers Middle 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 2014.	August 2014.
CIP	New Hampstead High School Issues reported in 4 areas: Payroll 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 2014.	August 2014.
CIP	Oatland Island 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 in Fall 2014.	August 2014.
CIP	Pooler Elementary 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.	In progress. Follow-up review scheduled for Fall 2014.	August 2014.
CIP	Port Wentworth Elementary School 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.	In progress. Follow-up review scheduled for Fall 2014.	August 2014.
CIP	Pulaski Elementary School Prior issues reported in 2 areas: Student Data and Purchase Cards.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Shuman Elementary School Issues reported in 2 areas: Student Data 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 2014.	August 2014.

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CIP	Thunderbolt Elementary School Prior issues in 4 areas: Payroll, Purchasing/Accounts Payable, Student Activity Funds and Student Data.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	West Chatham Elementary School Prior issues in 3 areas: Payroll, Student Activity Funds and Student Data.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	West Chatham Middle School Prior issues reported in 1 area: Student Activity Funds.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed	
CIP	White Bluff Elementary School Prior issues reported in 2 areas: Student Activity Funds and Student Data.	Internal controls are functioning appropriately.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
CIP	Woodville Tompkins Technical & Career High 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 2014.	August 2014.