

**Columbus City Schools
Office of Internal Audit**



2018-2019 High School Audits

Report Date: June 27, 2019

Table of Contents

Title	Page
Executive Summary	3
Audit Objectives	4
Audit Scope	4
Methodologies	5
Background	5
Report Issues	6

Executive Summary

The Columbus City Schools (District) Office of Internal Audit (OIA) has recently completed an audit of various District High Schools. The District has 14 traditional high schools with grades 9 - 12 and 2 career centers. It also has five high schools that also house middle school students at the high school location.

OIA developed risk factors by which all high schools were evaluated. Among these risk factors were previous known issues, new leadership, Auditor of State comments from prior audits, etc... Sixteen high schools that totaled the highest on the risk assessment were then selected for audits in school years 2016-2017 and 2017-2018. Four more high schools were completed in 2018-2019 and included the following high schools:

- Columbus Alternative (CAHS)
- East
- Mifflin
- North International

Each selected high school was reviewed for the same audit segments: Building access privileges, Safety drill compliance, and Chromebook accountability.

Based on the results of our work during these audits of the four high schools, we found areas where improvements could be made to strengthen the internal control environment and enhancements could be made to current processes to increase the efficiency and effectiveness of the audit segments previously identified.

During the course of our reviews we made School Administration and staff aware of our issues, comments and recommendations for improvement. Good discussion took place regarding the recommendations. Personnel have already begun to make strides towards improvement. OIA appreciates the cooperation extended to us and the assistance of all staff we came into contact with as we performed our audit.

The following are OIA issues noted during the review:

Risk Ratings, defined:

- 1 – High/unacceptable risk requiring immediate corrective action;**
- 2 – Moderate/undesirable risk requiring future corrective action;**
- 3 – Low/minor risk that management should assess for potential corrective action.**

Issues	Risk Rating		
	1	2	3
Objective 1: To determine that individuals, have appropriate access to the school building.			

Issues	Risk Rating		
	1	2	3
Issue No. 1 – Processes and procedures are not complete and do not contain specific actions needed to ensure building access is current, complete and accurate.	X		
Objective 2: To determine that each school has completed the required emergency drills per current laws and District policy and the drill log was completed timely.			
Issue No. 2 – The Emergency Drill Schedule does not include all required drills.			X
Objective 3: To determine the District's Chromebooks, a controllable asset, is managed and accounted for appropriately.			
Issue No. 3 – Lack of written procedures for Chromebook accountability.			X
Issue No. 4 – Insufficient Chromebook details provided to high schools.			X

Audit Objectives

The objectives of the audit were to determine:

- That individuals, have appropriate access to the school building;
- That each school has completed the required emergency drills per current laws and District policy and the drill log was completed timely; and
- The District's Chromebooks, a controllable asset, is managed and accounted for appropriately.

Audit Scope

OIA established the scope of the audit to include a review of basic operational aspects of the processes, verification of compliance requirements, and evaluation of internal control environments as they relate to the noted objectives. In an effort to keep the audit information as current as possible, we utilized a rolling nine-month audit period for each school. The audit period for our high school audits was various points in 2017-2018 and 2018-2019 school years, depending on when we performed the audit of each high school. Our specific audit scope for each audit included the preceding nine months.

Methodologies

To accomplish our stated objectives, OIA performed the following tasks related to those objectives:

- Review of various authoritative literature governing work reviewed (i.e. Relevant Ohio Revised Code & Ohio Administrative Code sections, various federal grant guidance, etc...);
- Review of relevant District policies and procedures;
- Interview the District's school principals and various school staff as their work related to the areas being audited;
- Observation and documentation of key processes;
- Review of management reports, support documentation, and other relevant information;
- Review of Columbus City Schools' (CCS) Board of Education policies; and
- Review of best practices used by other entities performing similar functions.

Background

The District has numerous decentralized functions.

Building Access

Building access is handled by the Facility Access Control Administrator, who reports to the leadership of Office of Safety & Security.

There are three types of access permissions:

- Admin: Access cards in this category are normally assigned to District Administration, Custodial and Food Service staff, and coaches and is active 24/7;
- Staff: Access cards in this category are normally assigned to most staff and is active between the hours of 7AM-7PM, Monday through Friday. Unless otherwise directed by the building's administrator; and
- District: Access cards in this category are normally assigned to staff that need 24/7 districtwide access. This access needs approval by the Chief Operations Officer (COO).

The building administrators (adding or changing access for current staff), COO (for districtwide 24/7 access) and Office of Human Resources (notifying Safety & Security of separated staff) are charged with providing information to the Facility Access Control Administrator regarding building access.

School Safety Drills

Safety & Security is responsible for overseeing emergency plans and safety drills at all locations throughout the District. These locations are required to have plans in place in the event of an emergency and required to conduct various drills periodically throughout the school year. Safety & Security maintains a system called Navigate. Building administrators are required to enter all safety drills that are conducted at each building into the Navigate system.

Chromebook Accountability

A capital asset is an item with a cost of \$5,000 or more and a useful life of more than one fiscal year. Such assets are tagged and tracked by the Treasurer's Office.

A non-capital asset is an item with a minimal per-item original cost of \$500 or more. The Treasurer's Office only tracks the following non-capital assets:

- Mobile Audio-Visual Equipment (e.g. Amplifiers, Interactive Whiteboards, Stereo Systems); and
- Specified Computer Equipment (e.g. Desktop Computers, Laptops, Printers, Servers, Scanners).

Additionally, there are some equipment items (**Google Chromebooks**, Computer Monitors, iPads) that do not meet the criteria to be classified as a fixed assets and are called controllable assets. These items are not tracked by the Treasurer's Office since they are less than \$500.

The school's Principal is responsible for managing and accounting for these items and their responsibilities include the following:

- *Safeguarding the controllable assets;*
- *Assigning equipment to staff members;*
- *Tagging the controllable assets; and*
- *Tracking disposal and transfer of controllable assets.*

Results of the Financial and Compliance Audit of the 2018-2019 School audits – Issues and Recommendations:

Issue No. 1 – Processes and procedures are not complete and do not contain specific actions needed to ensure building access is current, complete and accurate.

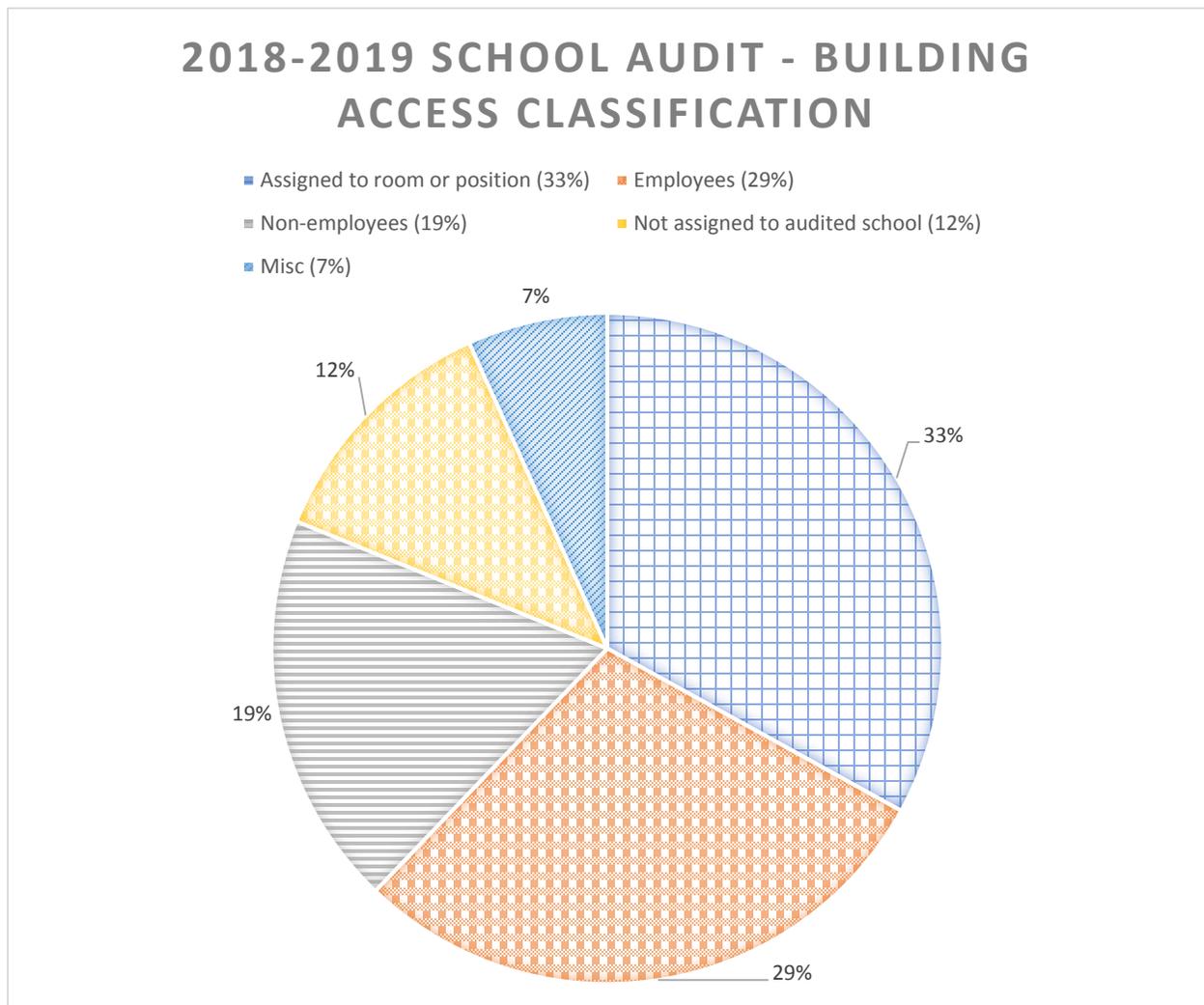
In reviewing building access permission for the Admin and Staff categories, we took the current building access list documenting those individuals who have access permission to each of the four high schools being audited and compared the names contained on the list with the MUNIS employee master file.

As a result of our comparison of current access listings with MUNIS for the four high schools, we found the following:

- 33% (411 of 1244) of the building access listings contained an access card assigned to a room or position. We were unable to verify who had these cards or the current location of these cards;

- 19% (237 of 1244) of the individuals appearing on the building access listing were not recorded in MUNIS as active District employees (contractors, partner organizations, individuals who have left District employment);
- 12% (150 of 1244) of the individuals appearing on the building access listing were current District employees, but not assigned to the audited high school.

Additionally, some procedures have been documented by the Facility Access Control Administrator, but they are not readily available to staff on the District's intranet page and there is no coordination with the Office of Human Resources and school staff to ensure they all are operating in accordance with these procedures.



Recommendations

1. Processes and procedures should be developed listing who performs what task and how often these tasks are to be completed. Researching processes utilized by other school districts of like size or other large employers with multiple locations could be beneficial. These processes should include, at a minimum: adding access privileges; removing access privileges; re-

issuing malfunctioning or lost access cards; collecting access cards upon employee separation; how Athletic Directors will communicate changes in coaching assignments to building administrators; how transient staff assignments are to be communicated to building administrators; how the Office of Human Resources will communicate separated employees to the Facility Access Control Administrator. This will help to ensure building access is current, complete and accurate.

2. Procedures should be documented in writing at both the District and school levels. This information should be accessible to employees and communicated to key staff. Guidance should be provided to building administrators by Safety & Security staff, this will enable the building administrators to implement the proper procedures without having to struggle in the development stage. This will help to ensure all key staff are aware of their expectations regarding proper building access.
3. Periodic monitoring should take place to confirm that the building access privileges have been processed appropriately. For example, taking the monthly totals of separated employees from the Office of Human Resources and determining if that number of employees had building access permissions removed during the month. This will help to identify any miscommunications or process breakdowns in a timely manner.

Management Response: The Office of Safety and Security and Human Resources is in the process of looking at new processes and procedures regarding building access control. New software, standard operating procedures and guidelines will be included in this process. The building access control process will also include the integration of employee identification cards, fuel cards, electronic gates and building access, all into one card.

Process Owner: Director, Safety & Security

Implementation Date: Full integration August 1, 2020

Issue No. 2 – The Emergency Drill Schedule does not include all required drills.

The Safety & Security staff puts together an “Emergency Drill Schedule” for each school year. This drill schedule requires at least one evacuation and lockdown each month of the school year, but does not list the theoretical school safety drill as a requirement. This schedule is distributed to staff, but is not available on the District’s intranet page.

Recommendation

4. Safety & Security staff should update the “Emergency Drill Schedule” to include all required safety drills and put a copy of this document on the District’s intranet page. This will help school staff know of all the required safety drills and help ensure the “Emergency Drill Schedule” is complete and accurate.

Management Response: The Emergency Drill Schedule is in the process of being updated to include the required safety drills and placed on the District's intranet page. All drills will be documented and monitored through Navigate database.

Process Owner: Director, Safety & Security

Implementation Date: July 1, 2019

Issue No. 3 – Lack of written procedures for Chromebook accountability.

There are currently no written procedures documenting all the procedures performed as part of the Chromebook inventory function at the District and school levels.

Recommendation

5. The District and schools should develop a written procedure document regarding the inventory of Chromebooks. This document should include duties completed to benefit the inventory control of Chromebooks. This will help to inform all employees who handle a piece of the Chromebook inventory function of their job duties and can be used as a training tool in the event an employee is off the job for a significant amount of time.

Management Response: A written procedure will be developed in collaboration with the School Leadership Development and the Office of Technology.

Process Owner: Director of Office of Technology and Chief of Transformation and Leadership

Implementation Date: October 1, 2019

Issue 4 - Insufficient Chromebook details provided to high schools.

We selected two FY18 invoices paid by each sampled school for the purpose of purchasing Chromebooks. The number of Chromebooks contained on these invoices was noted, but the serial numbers of the Chromebooks were not included on the invoices. We were unable to perform a physical inventory of these Chromebooks because the invoices approved by management and paid by Accounts Payable staff did not include the details (serial numbers) necessary to specifically identify each Chromebook.

We contacted the District’s Office of Information Technology and they explained that the Chromebooks are “interchangeable” and were the serial numbers on the invoices they would not necessary be the Chromebooks that actually went to that high school. OIA was told that ALL of the Chromebooks are tracked by the installation vendor in a database as they are received and delivered.

Once we received the total Chromebook inventory maintained by the installation vendor, we found the following:

School	2018-2019 Enrollment	On-site	Contractor total	Variance
Columbus Alternative	797	194	228	(34)
East	505	345	312	33
North International	497	313	310	3

Mifflin	713	963	913	50
Totals		1815	1763	

Recommendation

6. The Office of Information Technology and the installation vendor should ensure invoices approved by the school Principal reconcile with the packing slips that contain the Chromebook serial numbers delivered to each school. This will help to ensure the school staff, who are designated as custodians for the Chromebooks, can take a physical inventory and reconcile it to all the Chromebooks that were delivered to the school. Discrepancies should be reported to the installation vendor and the Office of Information Technology.

Management Response: The Office of Technology will provide the school, upon delivery, a list of Chromebooks being delivered. At the beginning and end of each year the office will also run a report from the Console to see which Chromebooks are registered to the school.

Process Owner: Director of Office of Technology and Chief of Transformation and Leadership

Implementation Date: October 1, 2019