

**Columbus City Schools
Office of Internal Audit**



Student Withdrawal (Follow-Up)

Audit Report

Report Date: October 25, 2017

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Executive Summary

The Columbus City Schools (District) Office of Internal Audit (OIA) Fiscal Year 2018 Work Plan included a follow-up review of the student withdrawal process. The open recommendations reviewed were part of the previous student attendance reports and follow-up reviews listed below:

- Office of Internal Audit – Student Altered Attendance Records;
- Auditor of State – Columbus City Schools District Franklin County Special Audit;
- Office of Internal Audit – Student Altered Attendance Records Review;
- Office of Internal Audit – IA / AOS Special Reviews – Interim Report 1; and
- Office of Internal Audit – IA / AOS Special Review – Interim Report 1A.

During Fiscal Year 2017, OIA reviewed the open twenty-eight (28) observations, from the previous listed reports, which had not been fully implemented as of July 1, 2016. A Follow-up Review OIA / AOS Student Attendance Report was released on January 25, 2017 and resulted in seventeen (17) recommendations being satisfactorily implemented, one (1) recommendation was deemed to be “Not Applicable”, and ten (10) recommendations were still open. The ten open recommendations were in four categories: Student Withdrawals, Erased Absences, Management Oversight, and Evidence required letter or form letter was sent.

As a result of the follow-up performed in Fiscal Year 2017, we found that a new withdrawal process was implemented in May 2016. Because the new process had not fully matured at the time of OIA’s follow-up review, OIA chose to re-evaluate the two (2) open recommendations dealing with the student withdrawals as well as the one (1) recommendation dealing with notification to the Registrar of Motor Vehicles and the Franklin County Juvenile Court as part of the Fiscal Year 2018 audit plan. This audit was focused on those recommendations.

During this audit, OIA found Management has made significant progress in the student withdrawal process. The progress includes disseminating guidelines to staff using multiple channels, maintaining electronic supporting documentation for student withdrawal code and date entered into Infinite Campus (IC) and reported to the state through the Education Management Information System (EMIS) process. Although OIA was able to confirm a process exists to notify the Registrar of Motor Vehicles and the Franklin County Juvenile Court when a student is withdrawn due to truancy, there were no students withdrawn during the audit period for truancy to opine on the effectiveness of the process. As a result, the two (2) open recommendations dealing with student withdrawals were deemed implemented and the one (1) recommendation dealing with notification to the Registrar of Motor Vehicles and the Franklin County Juvenile Court was deemed undetermined due to lack of data.

Roles and Responsibilities

District Management is responsible for follow-up and corrective action to address audit observations. The Office of Internal Audit has a process in place to monitor the disposition of results communicated to Management.

Audit Objectives

- To determine the administrative guidelines exist for the withdrawal process and have been communicated to building administration and staff who have responsibility for the student withdrawal process;
- To determine that the withdrawal code and withdrawal date have documentary support that complies with CCS and EMIS guidelines for the withdrawal code and date utilized; and
- To determine that the Superintendent, or his designee, notified the Registrar of Motor Vehicles and the Franklin County Juvenile Court in accordance with ORC Section 3321.13(B)(1) and BOE Policy 5130.01 (formerly BOE Policy 5131.3).

Audit Scope

OIA established the scope of the audit to include a review of the basic operational aspects of the processes, verification of compliance requirements, and evaluation of internal control environments as they relate to the noted objectives. The audit covered the time period from July 1, 2016 through June 30, 2017.

Methodologies

- Review of various authoritative literature governing work reviewed (i.e. Ohio Revised Code & Ohio Administrative Code sections, Ohio Department of Education guidance, etc.);
- Review of relevant CCS policies and procedures;
- Interview of the Department of Accountability personnel;
- Observation and documentation of key processes;
- Review of supporting documentation in Columbus City Schools Distributed Application Services (CCSDAS) platform; and
- Review of various files.

Background

The Columbus City Schools student withdrawal process is a decentralized process handled by several different departments. The withdrawal request is initiated by the CCS building staff responsible for the student records or by the CCS department responsible for a specific sub process (i.e. home school, juvenile detention, etc.) handled at the department level and not at the building level.

The CCS building staff submits the withdrawal requests through the CCSDAS platform. Once the request is submitted by the CCS building staff responsible for the records process and the supporting documentation attached to the withdrawal request in

CCSDAS, the building administrator receives the electronic withdrawal request. The building administrator reviews the withdrawal request and the supporting documentation to ensure completeness and accuracy and then electronically signs off on the withdrawal request. If the withdrawal request initiation date and the withdrawal process date are more than 30 days, the Executive Director responsible for the building is also required to electronically sign off on the withdrawal request. This allows the Executive Director to identify possible bottlenecks in the process and opportunities for staff training.

Once the withdrawal request is approved in the CCSDAS system, a member of the Central Enrollment team reviews the withdrawal request and the supporting documentation. If no issues are noted, the Central Enrollment staff process the withdrawal request in Infinite Campus. The withdrawal information noted in Infinite Campus is then part of the EMIS reporting submitted by CCS to the Ohio Department of Education.

During the period July 1, 2016 through June 30, 2017, there were 12,150 withdrawal requests initiated and completed in the CCSDAS system.

Results

The OIA Student Attendance Report, the OIA Interim Report 1A, and the Follow-up Review OIA / AOS Student Attendance Report can be found within the documents tab on the Internal Auditor's webpage located on the District's website. The AOS Special Report can be found on the Ohio Auditor of State website: <https://ohioauditor.gov/AuditSearch/detail.aspx?ReportID=105922>. We consider an issue resolved if management implemented their corrective action plan or took other appropriate action to resolve the identified issues.

The OIA found that Management took sufficient corrective action for two (2) open observations as a result of this audit. That brings the total to 19 out of 27 (70%) of the observations that were still valid from the OIA Student Attendance Report and the OIA Interim Report 1A. Eight (8) items were determined to still be open including one (1) observation involving sending notice to the Registrar of Motor Vehicles and the Franklin County Juvenile Court. Although the design of the control to send the notice to the Registrar of Motor Vehicles and the Franklin County Juvenile Court appear effective, OIA was unable to validate the effectiveness of this control as there were no withdrawals within the audit period that fit the required criteria for the notices to be sent.

Management has made significant progress in establishing guidelines, using multiple channels of communication to disseminate the guidelines to staff responsible for the withdrawal process, and maintaining documentation to support the withdrawal code and withdrawal date to support the student withdrawal data reported to the state through the EMIS process.

This audit report was reviewed with Management and they agreed with the conclusions. Management continues to work on the remaining eight (8) open observations to bring the noted issues to a conclusion. The eight (8) open recommendations can be consolidated into three main categories:

- Erased Absences;
- Management Oversight; and
- Evidence required letters/form letters were sent.

The Office of Internal Audit classified each observation into one of the following categories based on the work that we performed regarding the corrective action plans for the aforementioned OIA reports:

Implemented – Action described in the corrective action plan prepared by Management has been fully implemented and testing performed by OIA staff validated that the actions are working as Management intends.

Not Implemented – There was insufficient evidence that the corrective action plan prepared by Management was fully implemented.

Management Accepted the Risk – Risk concerning this issue was accepted by Management and therefore no corrective action was taken.

Not Applicable – There was significant change to the internal control environment regarding this recommendation which made testing this issue no longer applicable.

Out of Scope-Not tested – The corrective action plan was not ready to be tested by the OIA or the corrective action plan was outside the scope of review for this follow-up.

Undetermined – There was insufficient transactions available within the audit period to determine the effectiveness of the control(s) implemented for this corrective action plan.

SUMMARY OF OBSERVATIONS – STATUS

Based upon the procedures performed, a number of observations having varying degrees of risk were noted. The following table outlines the observations, the risk ratings assigned to each and the status. At the time the OIA Student Attendance Report was issued, the recommendations were not individually ranked with the degree of risk. The definition of each rating's significance is noted below the table.

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.

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OIA Student Attendance Report – Observations	High	Moderate	Low	Follow-up status
1	2	3		
Observation No. 1 – Schools with Evidence of Improper Enrollment Breaks for 2010-11 School Year.				
Recommendation No. 1 - Suspend Practice of Breaking Enrollment without proper documentation.				<i>Implemented</i>
Recommendation No. 2 - Policy requiring Superintendent or General Counsel to report broken attendance without proper documentation to Labor Relations.				<i>Implemented</i>
Recommendation No. 3 - Licensed Professionals reported to proper licensing board for further review.				<i>Implemented</i>
Observation No. 2 - Non-Compliance with Ohio Revised Code (ORC) Sections 3321.13(B)(1), 3321.19(C), and Board of Education Policies (BOE) 5131.3 and 5132.				
Recommendation No. 4 - Notification to Registrar of Motor Vehicles and the Franklin County Juvenile Court.				<i>Undetermined</i>
Recommendation No. 5 - Maintenance of documentation notifying parent or guardian of consequences if student does not attend school.				<i>Out of Scope- Not Tested</i>
Recommendation No. 6 - Withdrawals processed timely.				<i>Implemented</i>
Recommendation No. 7 - Timely Entry of Attendance.				<i>Implemented</i>
Observation No. 3 - Non-Compliance with Supporting Documentation to Support Student Withdrawals.				
Recommendation No. 9 - Monitor the accurate completion of student withdrawal.				<i>Implemented</i>
Observation No. 4 - Breaking of Enrollment Impact on Where Kids Count (WKC) Pool.				
Recommendation No. 10 - Suspend Practice of Breaking Enrollment without proper documentation.				<i>Implemented</i>
Recommendation No. 11 - Red Flag Monitoring Reports.				<i>Implemented</i>
Observation No. 5 - CCS Withdrew Four 10th Grade Students and Re-admitted as 9th Grade Students.				
Recommendation No. 12 - Review procedures and documentation required for the demotion of students.				<i>Implemented</i>
Observation No. 6 - Inappropriate Interpretation of Withdrawal Procedures.				

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OIA Student Attendance Report – Observations	High	Moderate	Low	Follow-up status
	1	2	3	
Recommendation No. 13 - Withdrawal Student based on unexcused absences.				<i>Implemented</i>
Observation No. 9 - Additional Items of Concern Outside of the Review Scope.				
Recommendation No. 16 - AOS to review District’s compliance with Graduation Requirements.				<i>Not Applicable</i>
Recommendation No. 17 - Infinite Campus Access Review.				<i>Implemented</i>

OIA Interim Report 1A – Observations	High	Moderate	Low	Follow-up status
	1	2	3	
Observation No. 1 - Infinite Campus System Configuration.				
Recommendation No. 1 - Infinite Campus System Configuration.	X			<i>Implemented</i>
Recommendation No. 2 - Update Policy – Half-day / Whole-day Definitions.	X			<i>Implemented</i>
Observation No. 2 Gaps in Student Schedules.				
Recommendation No. 3 - Gaps in Student Schedules.	X			<i>Implemented</i>
Recommendation No. 4 - Student Schedule Gaps Oversight.	X			<i>Implemented</i>
Observation No. 3 - Erased Absence.				
Recommendation No. 5 - Erased Absence Oversight.	X			<i>Out of Scope- Not Tested</i>
Recommendation No. 6 - Schedule Change Training.	X			<i>Implemented</i>
Recommendation No. 7 - Corrective Action.	X			<i>Out of Scope- Not Tested</i>
Observation No. 4 – Training.				
Recommendation No. 8 - Training.	X			<i>Implemented</i>
Observation No. 5 - Behavior & Suspension Related Attendance.				

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OIA Interim Report 1A – Observations	High	Moderate	Low	Follow-up status
	1	2	3	
Recommendation No. 9 - Behavior Attendance Audit Report.	X			<i>Out of Scope- Not Tested</i>
Recommendation No. 10 - Behavior / Suspension and related Attendance Guidelines.	X			<i>Implemented</i>
Recommendation No. 11 - Behavior / Suspension Attendance Oversight.	X			<i>Out of Scope- Not Tested</i>
Observation No. 6 - Management Oversight.				
Recommendation No. 12 - Management Oversight.	X			<i>Out of Scope- Not Tested</i>
Observation No. 7 - Missing or Destroyed Documents Listing.				
Recommendation No. 13 - Missing or Destroyed Documents Listing.			X	<i>Implemented</i>
Observation No. 8 - Attendance Warning Letters.				
Recommendation No. 14 - Attendance Warning Letters.		X		<i>Out of Scope- Not Tested</i>