



TO: Gilbert Gutierrez, Area 6 Superintendent
FROM: Stephen Carr, Director, Office of Internal Audit *usc*
DATE: May 19, 2014
RE: Limited Internal Audit Report on Point Loma High School Attendance and Grade Reporting

Our office conducted an audit of the Point Loma High School's Attendance and Grade Reporting related to a student's interim placement from 5/6/2013 through the end of his enrollment period 6/6/2013. The audit report contains information regarding the audit findings and recommendations. Enclosed are copies of the audit report and the response from the Auditee's Department.

Findings 1 and 3 are responsive to the audit findings. While the site attempted to correct the attendance errors found in Finding #2, the data could not be changed in the data base. To be consistent with end-of-year closing and historical district reporting, the attendance history in the data base remains unchanged. The attendance errors found did not affect the attendance funding since the enrollment period for the student occurred after the P-2 funding cut-off date.

If you have any questions concerning the information in this report, please call me at 725-5696.

c: Members, Board of Education
C. Marten
S. Monreal
A. Donovan

Email: BOE, Audit Committee
C. Marten
S. Monreal



Limited Audit of Point Loma High School Attendance and Grade Reporting

March 10, 2014

INTRODUCTION

The San Diego Unified School District (District) Fraud Hotline Report #118634056 contained several complaints which resulted in an internal audit that addressed two issues raised in the complaint. The case relates to a student who transferred from another state with an Individualized Education Program. The student never attended school during the interim placement period from 5/6/2013 through the end of his enrollment period 6/6/2013.

AUDIT SCOPE AND OBJECTIVES

The scope of this audit included a review of all relevant supporting documentation for this student attendance and grading process for the second semester ending 6/11/2013. The specific objectives were:

- To determine compliance with federal law, state law and District procedures.
- To verify that daily attendance and grade marking were reported accurately.

FINDINGS

- 1. Point Loma High School assigned grades to the student, who never attended the school.**
- 2. Point Loma High School erroneously marked the student as attending class.**
- 3. Point Loma High School enrollment records for the student could not be located.**


CONCLUSION

The complaints filed in the Fraud Hotline Report regarding grades and attendances are valid and require corrective action by Point Loma High School.

The Point Loma High School staff did not follow correct procedures. Grades should not have been given to the student and need to be corrected to no grades (NG). The attendance reporting is inaccurate and must be corrected to show the student never attended classes while enrolled at Point Loma High School. In addition, the Point Loma High School enrollment records could not be located for the student.

The internal controls over the attendance, grading reporting are inadequate and do not ensure integrity of the attendance and grade records. These findings require management's prompt resolution to prevent these types of errors. The principal is responsible for assuring that attendance and grade reporting is recorded accurately by all responsible staff, and that the site satisfies the requirements established in law and district procedures.


Susan Jarrold
Audit Manager


W. Stephen Carr
Director, Office of Internal Audit

FINDINGS AND RECOMMENDATIONS

1. Point Loma High School assigned grades to the student, who never attended the school.

The student was enrolled on 5/6/2013 at Point Loma High School, but never attended classes. Final Grades were given to the student for the second semester ending 6/11/2013. The final grades were not based on the student's performance.

The special education teacher gave four "A" grades to the student in the following courses: Course #7123, Functional Social Studies 9th–12th, Course #7163, Functional Language Arts 9th–12th, Course #7133, Functional Mathematics 9th–12th, and Course #7154, Functional Transition Skills 9th-12th. One regular education teacher gave one "A" grade to the student for Course #1424, Theatre 2, and a second teacher gave one "F" grade to the student for Course #5704, Physical Education 6.

District Procedure 4705 Section C. 18. c. states, "Students enrolling in a district school too late in the term to demonstrate sufficient mastery of course content for grading purposes may be assigned a mark of "no grade" (NG). Since the student enrolled late in the term and did not attend any classes from 5/6/2013 through the end of his enrollment period 6/6/2013, there was no time to evaluate the student's progress towards his IEP goals.

Recommendation:

The Point Loma High School principal needs to assure each grade given to the student for the 2012-2013 second semester is changed to no grade (NG) on the grade history records. The principal also needs to assure staff is trained to understand the proper grading procedures.

2. Point Loma High School erroneously marked the student as attending class.

The student was enrolled from 5/6/2013 through 6/6/2013 and did not attend any classes nor participate in school activities while enrolled at Point Loma High School. The attendance history for the student shows the following:

- Period 6, except for one day marked absent, shows present for all the remaining days.
- Periods, 1 through 5 and Period 7, all show present for one day and a few days show present one or two periods.

The teachers did not take attendance accurately. All of the absences recorded and period discrepancies were not verified by the attendance office, lacking a home contact.

The district did not receive funding for the student because the enrollment period for the student occurred after the P-2 funding cut-off date. The period preceding the P-2 funding date is the period that provides the basis for fixing funding

Recommendation:

The District Attendance Procedures state that the principal is responsible for assuring that attendance is recorded accurately by all responsible staff, and that the site satisfies the requirements established in law and district procedures. Correct attendance must be taken every day in the classroom. The days marked present need to be changed to absences as the student never attended.

3. Point Loma High School enrollment records for the student could not be located.

Internal Audit reviewed the records kept at Point Loma High School and reviewed the student's cumulative folder retained at the Home Hospital Program where the student is currently enrolled, and found no enrollment records for Point Loma High School.


Per District Procedures 6123 and 6510, the school site must file supporting enrollment documents for mandated items in student's individual cumulative record folder. If the student transfers to another school, then the student's cumulative folder should be retained at last school of enrollment until date of expected articulation or archive date.

Recommendation:

The School Administration at Point Loma High School must assure that a process is in place for preparing and retaining enrollment records for all students to comply with policy, procedure and education code.



MEMORANDUM

TO: W. Stephen Carr, Director, Office of Internal Audit
FROM: Gilbert Gutierrez, Area Superintendent 
DATE: May 2, 2014
RE: Point Loma High School Attendance Grading reporting Audit

On March 10, 2014, I received a memo regarding Limited audit of Point Loma High School attendance grading reporting. Based on the audit these were the findings:

1. Point Loma High School assigned grades to a student that never attended the school.
2. Point Loma High School erroneously marked the student as attending class.
3. Point Loma High School enrollment records for the student could not be located.

I have met with the principal and discussed the above audit findings; the principal assures that all staff have been trained to follow proper grading and attendance reporting procedures and that they strictly adhere to district policy, procedures, and Education Code.

Additionally the principal has corrected all enrollment records reflecting correct absence code, verifying that the student was not attending school. He has implemented corrective measures to prevent these types of errors in the future. Thank you for providing me with the information and I look forward to a positive audit in the future.

GG:gg

Attachments



San Diego Unified
SCHOOL DISTRICT

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TO: Gilbert Gutierrez
FROM: Hans Becker, Principal *HKB*
DATE: April 15, 2014
SUBJECT: **Audit Response**

I have reviewed the audit presented to me from the office of internal audit. In response we have followed the recommendations brought forth by the district:

- All staff have been trained to follow proper grading procedures. The teacher who issued the grades no longer works at Point Loma High school, however she has been informed of the correct procedure. No student shall earn a grade for a class they did not attend. The student's grades have been changed to no grade (NG) for the second semester of 2012-2013.
- The student's attendance codes have been changed to 'absent' reflecting the student not attending school. Teachers have been inserviced about the importance of accurate attendance marking
- We have reviewed our enrollment records check out procedures with all personnel who work with student files. We will strictly adhere to district policy, procedure and education code.

Please let me know if there are any other questions.