

**TO:** Nellie Meyer, Deputy Superintendent

**FROM:** W. Stephen Carr, Director of Office of Internal Audit *WSC*

**DATE:** May 30, 2013

**SUBJECT:** MET High School's Follow-up Audit Report

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Our office conducted a follow-up audit of the Out-of-District Transcript Audit Report dated August 3, 2010 for the San Diego Metropolitan Regional Career and Technical High School (Met). The follow-up audit report contains information regarding the audit findings and recommendations.

Enclosed is a copy of the audit report and responses to the audit findings. The administrator responsible for Finding 1 did not take corrective actions at that time based on the guidance of General Counsel. An audit exception remains where a total of 64 of the 106 errors reported in the original audit report's findings were not corrected for 15 students who graduated from the MET or exited to another school during the school years 2009 through 2012.

The site administrator responsible for Findings 2 and 3 was responsive to our recommendations and corrective actions have been taken.

If you have any questions concerning information in this report, please call me at 725-5692.

c. Members, Board of Education  
W. Kowba  
J. Martel  
L. Schoenke  
M. Phillips

e-mail report: Members, Audit Committee



## Follow-up Audit Report

### MET High School

May 20, 2013

### INTRODUCTION

This report contains the results of our follow-up audit of the Out-of-District Transcript Audit Report dated August 3, 2010 for the San Diego Metropolitan Regional Career and Technical High School (Met).

Follow-up of internal audit findings and recommendations is an integral part of good management and is the Director of Internal Audit's responsibility. Our office conducts a follow-up audit to ensure the proper resolution of the audit findings and recommendations, and the implementation of corrective actions.

### AUDIT SCOPE AND OBJECTIVES

The audit included a review of the original audit report and additional testing/examination of current supporting documentation. The objectives of the follow-up audit were:

- To determine that initial audit findings were effectively resolved, and that corrective actions, as recommended in the original audit, were implemented.
- To determine that out-of-district grades and course numbers were reported correctly on the transcripts for current students.
- To determine that independent study agreements existed for current students.
- To ensure compliance with applicable Education Codes and district procedures.

### SUMMARY OF AUDIT FINDINGS

1. 64 of the 106 errors reported in the original audit report's findings numbers 1 through 5 have not been corrected.
2. A sample of 114 current out-of-district courses was reviewed. 14 courses were found to have improper posting of grades or course numbers, and 34 courses had the Big Picture course numbers rather than the earned district course numbers.
3. 24 current students were credited with the course "SR High AVID" by the Met. The Met has not participated in the certification process to be recognized as an AVID School.

## CONCLUSION

The initial audit findings were not effectively resolved and the corrective actions as recommended in the original audit were not entirely implemented. Noncompliance to applicable Education Codes and district procedures still exist. In the original audit report's findings numbers 1 through 5, 64 of the 106 errors found have not been corrected. The 64 errors not corrected represent out-of-district course grades that were originally entered incorrectly or represent out-of-district courses that were never earned by the student, yet entered for credit on the transcript. Of the 64 remaining errors, the area superintendent that was tasked with addressing the audit findings properly corrected 22 of the grades; however, the same courses with a higher grade were added as earned at the Met (one added as earned at another district site). Additionally, 3 of the 64 errors were not corrected and the same courses with a higher grade were added as earned at the Met. The added and re-entered courses did not previously exist on the transcript at the time of the original audit. These are intentional postings, not errors.

The follow-up audit results shows a lack of action to correct the previous errors that resulted in student transcripts presenting grades and GPA(s) more favorably than from reporting the actual grades earned out-of-district. These grades, shown as out-of-district, would mislead a reviewer's assessment since the grades were not earned out of district, but awarded by Met staff based on Met matrices and not awarded by the out-of-district schools. The giving of out-of-district course credit for courses not earned also misrepresents the students' transcripts.

In regards to current year testing, compliance was met for proper independent study agreements and supporting documentation for current students.

A total of 14 errors were found for entering incorrect out-of-district grades and course numbers to the students' transcripts, as well as the error of giving more unit credit for certain courses taken than actually earned. These errors affect the integrity of the transcripts.

We appreciate the cooperation extended by the staff and current administration during the examination.



W. Stephen Carr  
Director  
The Office of Internal Audit



Susan Jarrold  
Audit Manager  
The Office of Internal Audit

**AUDIT FINDINGS AND RECOMMENDATIONS**

1. **64 of the 106 errors reported in the original audit report’s findings numbers 1 through 5 have not been corrected.**

The 64 errors not corrected represent out-of-district course grades that were originally entered incorrectly or represent out-of-district courses that were never earned by the student, yet entered for credit on the transcript. Of the 64 remaining errors, the area superintendent that was tasked with addressing the audit findings properly corrected 22 of the grades; however, the same courses with a higher grade were added as earned at the Met (one added as earned at another district site). Additionally 3 of the 64 errors were not corrected and the same courses with a higher grade were added as earned at the Met. The added and re-entered courses did not previously exist on the transcript at the time of the original audit.

For example, a student enrolled at Met in 2/2/2009, and the Met staff entered an out-of-district course on 2/2/2009 which was never taken. Met staff stated that the student performed the work through Independent Study; however, the course was entered on the first day of enrollment and shown as out of district; in accordance with district procedure and Education Code, the Met work cannot replace or elevate an out-of-district course. Based on the audit finding, the area superintendent that was tasked with addressing the audit findings removed the out-of-district course never taken, but added the same course as earned at Met in June 2009. At the time of the original audit, the 4/2010 transcript did not show this course as earned at the Met in June 2009.

Based on the follow-up audit, the following table displays the results of the current status of the previously reported findings and recommendations:

#	Prior Audit Findings and Recommendations	Complied	Not Complied
1	<p><b><u>Finding: Met staff, at the time of enrollment or shortly thereafter, recorded 54 out-of-district grades for 14 students into SDUSD grade database at a higher grade than on the out-of-district transcript.</u></b></p> <p><u>Administrator complied with 22 grade corrections.</u></p> <p><u>Administrator Residual Finding:</u></p> <ul style="list-style-type: none"> <li>• 18 grades not corrected – Grade change recommendation remains.</li> <li>• 14 grades corrected; however, additional unwarranted courses and grades were added by the area superintendent that was tasked with addressing the audit findings.</li> </ul> <p><u>Recommendation:</u> The Office of Internal Audit recommends that administration adhere to law and district procedure by recording course and grades earned out-of-district to reflect the information as presented on the out-of-district transcript. The administration should remove the additional unwarranted courses and grades to reflect the information as presented on the original district transcripts.</p>	22	32

#	Prior Audit Findings and Recommendations	Complied	Not Complied
2	<p><b><u>Finding: Instead of recording grades as being earned at the Met, Met staff changed 25 out-of-district course grades for 8 students, basing these changes on independent study course work assigned by Met staff that followed Met course work matrices for these students when enrolled at the Met.</u></b></p> <p><u>Administrator complied with 2 grade corrections.</u></p> <p><u>Administrator Residual Finding:</u></p> <ul style="list-style-type: none"> <li>• 12 grades not corrected – Grade change recommendation remains.</li> <li>• 3 grades not corrected, and additional unwarranted courses and grades were added by the area superintendent that was tasked with addressing the audit findings.</li> <li>• 8 grades corrected; however, additional unwarranted courses and grades added by the area superintendent that was tasked with addressing the audit findings.</li> </ul> <p><u>Recommendation:</u> The Office of Internal Audit recommends that administration adhere to law and district procedure by recording course and grades earned out-of-district to reflect the information as presented on the out-of-district transcript. The administration should remove the additional unwarranted courses and grades to reflect the information as presented on the original district transcripts.</p>	2	23
3	<p><b><u>Finding: Met staff, during audit review, did not have Independent Study Contracts (required by district procedure 4316 Independent Study) to support having awarded grades based on assigned independent study that they cited as the basis for having changed out-of-district grades.</u></b></p> <p><u>Administrator complied with the recommendation.</u></p>	Complied	
4	<p><b><u>Finding: Met staff incorrectly entered 15 course grades for 6 students entering from out-of-district.</u></b></p> <p><u>Administrator complied with 10 grade corrections.</u></p> <p><u>Administrator Residual Finding:</u></p> <ul style="list-style-type: none"> <li>• 4 grades not corrected – Grade change recommendation remains.</li> </ul> <p><u>Recommendation:</u> The Office of Internal Audit recommends that administration adhere to law and district procedure by recording course and grades earned out-of-district to reflect the information as presented on the out-of-district transcript.</p>	11	4

#	Prior Audit Findings and Recommendations	Complied	Not Complied
5	<p><u>Finding: Met staff did not record 12 D and F grades for 5 students entering from out-of-district.</u></p> <p><u>Administrator complied with 7 grade corrections.</u></p> <p><u>Administrator Residual Finding:</u></p> <ul style="list-style-type: none"> <li>• 5 grades not corrected – Grade change recommendation remains.</li> </ul> <p><u>Recommendation:</u> The Office of Internal Audit recommends that administration adhere to law and district procedure by recording course and grades earned out-of-district to reflect the information as presented on the out-of-district transcript.</p>	7	5
	Total	42	64

### Recommendation

To comply with Education Codes and District Procedures, administration should correct all original audit findings. In accordance with district procedure and Education Code, staff should award grades as earned at the Met when course work is assigned and evaluated by Met staff. The courses and grades taken out-of-the district cannot be replaced by work through Independent Study and adding the same course as earned at the Met.

- A sample of 114 current out-of-district courses was reviewed. 14 courses were found to have improper posting of grades or course numbers, and 34 courses had the Big Picture course numbers rather than the earned district course numbers.**

114 out-of-district courses were examined for proper entry of grades on the transcript. 3 incorrect grade postings were noted (1 grade was entered lower, 2 grades were entered higher), and 2 grades (D) were not entered. Additionally, 6 courses had the incorrect course number entered on the transcript and 3 courses had the credit incorrectly entered for 2 semesters when only 1 semester credit was earned. In addition, 34 courses by mistake had the Big Picture (a course offering particular to the Met) course number rather than the district course number. Below is a summary of the findings:

Type of Error	# of Students	# of Errors
Incorrect grades posted	2	3
Did not post grade D	1	2
Incorrect course # posted	3	6
Posted 2 semesters, s/b 1 sem.	1	3
Sub Total		14
Incorrectly posted BP course #	3	34
Grand Total		48

### **Recommendation**

The principal at Met has taken action to correct all errors found in Finding #2.

- 3. 24 current students were credited with the course “SR High AVID” by the Met. The Met has not participated in the certification process to be recognized as an AVID School.**

This finding was not noted in the original audit. A review of student transcripts noted that Senior High AVID Course # 8060 is included as an elective course offering. The Met site is not included on the 2012-2013 San Diego Unified School District Certified AVID School list of schools eligible to offer AVID. The school transcripts show that 24 students have completed the Senior High AVID Course.

The Met, by not having certified as an AVID School, does not satisfy the requirements needed to offer the course.

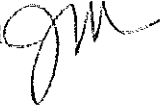
### **Recommendation**

In order to be recognized as an AVID School, Met must participate in the certification process. Until certified as an AVID School, the Met is not to include AVID as a course offering.



**MEMORANDUM**

**TO:** Audits Department  
Attn: Stephen Carr and Susan Jarrold

**FROM:** Dr. Julie Martel 

**DATE:** May 10, 2013

**SUBJECT:** SAN DIEGO MET HIGH SCHOOL AUDIT

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On April 16, 2013, Julie Martel, Area 3 Superintendent, Susan Jarrold, Audit Manager, Office of Internal Audit, and Michele Hentz, Parent Support Liaison, Area 3 Superintendent's Office met to discuss the 2011 audit of San Diego MET High School.

There are currently 64 out of the 106 grade corrections, affecting 15 students, still open. As a result of the aforementioned discussion, and under guidance of General Counsel, it was decided that it would not be in the best interest of these 15 students to change their transcripts. These students graduated from high school in 2009-2012. Even though it has been four years since they left San Diego Unified School District, a change to their high school transcript could negatively impact their admission to a college or university.

Mildred Phillips has been principal of San Diego MET since 2004. The site was responsible for transferring and maintaining a consistent and accurate reflection of grades, however, this did not happen.






**San Diego Unified**  
SCHOOL DISTRICT

Julie Martel, Ed.D  
Area 3 Superintendent  
Phone: 619.725.5502  
Fax: 619.725.7236  
jmartel@sandi.net

## MEMORANDUM

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Attn: Stephen Carr and Susan Jarrold

**FROM:** Dr. Julie Martel 

**DATE:** May 10, 2013

**SUBJECT:** SAN DIEGO MET HIGH SCHOOL AUDIT

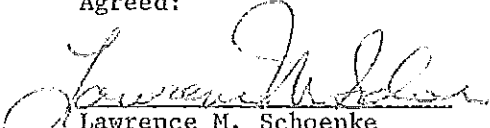
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Mildred Phillips has been principal of San Diego MET since 2004. The site was responsible for transferring and maintaining a consistent and accurate reflection of grades, however, this did not happen.

Agreed:

  
Lawrence M. Schoenke  
General Counsel



May 21, 2013

TO: Stephen Carr and Susan Jarrold  
FROM: Mildred Phillips  
RE: AUDIT RESPONSE #3, regarding AVID

**Audit Response # 3, regarding AVID**

**24 current students were credited with the course "SR High AVID" by the Met. The Met has not participated in the certification process to be recognized as an AVID School.**

This finding was not noted in the original audit. A review of student transcripts noted that Senior High AVID Course # 8060 is included as an elective course offering. The Met site is not included on the 2012-2013 San Diego Unified School District Certified AVID School list of schools eligible to offer AVID. The school transcripts show that 24 students have completed the Senior High AVID Course.

The Met, by not having certified as an AVID School, does not satisfy the requirements needed to offer the course.

**Recommendation**

In order to be recognized as an AVID School, Met must participate in the certification process. Until certified as an AVID School, the Met is not to include AVID as a course offering.

**May 21, 2013-Met High School Response:**

Starting September 2013 the San Diego Met High School will not offer the San Diego Unified District course AVID.

Respectfully,  
  
Mildred Phillips