



STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
NINTH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0375

BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: July 8, 2014
SUBJECT: Membership/Attendance Review of the Alamo School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Alamo School District. The review was conducted under the direction and authority of State Board of Education rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that has been computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

During the review, our test work did not result in the discovery of any misstatements of ADM/FTEADM or non-compliance with state membership/attendance laws or rules. Thus, this report is issued without any findings or recommendations.

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Reecha Black, Director of Schools, Alamo School District
Karen Daniels, Executive Director, Data Quality and Integrity
Norma Gerrell, Director, Northwest CORE
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Elfreda Tyler, Director, Attendance and Funding Data



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KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Stepee, Director of Internal Audit

DATE: November 8, 2013

SUBJECT: Membership/Attendance Review of the Bedford County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Bedford County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that is being computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

The Internal Audit Section reported the following finding to management of the school district:

Finding: The school district should ensure schools timely withdraw dropouts.

As an attachment to a draft of this report, we provided the school district with a list of four students who had dropped out of school at Shelbyville Central High School but who had not been withdrawn effective the next day after their last day of attendance. One student remained enrolled 22 days after he stopped attending. Keeping students enrolled after they have dropped out and have stopped attending school results in an overstatement of average daily membership.

Recommendation

The school district should provide training and oversight to school staff to ensure students who drop out of school are withdrawn effective at the point in time when they stop attending school.

Response of the school district

We provided the school district with a draft copy of this report. The school district provided the following response:

The Bedford County School System works diligently to keep all our at risk students from becoming dropouts. We are continuously counseling with the student and parent to provide them with every opportunity to remain in school and graduate. As a result, we have allowed these 4 students to remain on roll in our efforts to get the students back into class.

For future students that drop out of school, we will continue to make every effort to ensure that if at all possible, they will be able to remain in school until graduation. However, if we are unable to get them back into class after a reasonable amount of time, the student will be withdrawn the next day after the last day of attendance.

A notification has already gone out to Shelbyville Central HS with the finding and what the correct procedure is to prevent this discrepancy in the future. The principal at Shelbyville Central is in his first year and we are working with him in putting safe guards in place. A notification will be sent to all Bedford County Schools regarding the correct policy on withdrawing students that dropout of school. Training will also be provided for all Bedford County School System EIS clerks to be certain that every school is following the correct policy. In addition, as an oversight measure an administrative assistant will periodically verify that dropout students are being withdrawn the day after the last day of attendance.

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Bill Byford, South Central CORE Director
Karen Daniels, Executive Director, Data Quality and Integrity
Don Embry, Bedford County Director of Schools
Deborah Loveless, Director, Division of State Audit
Elfreda Tyler, Director, Attendance and Funding Data



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BILL HASLAM
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KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: September 3, 2014
SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Bledsoe County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with State of Tennessee education laws, rules, and regulations in the Bledsoe County School District. The review was conducted under the direction and authority of State Board of Education rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

The findings presented below were shared with the school district in a draft of this report. In response to the draft report, the school district submitted management comments for each finding, which are printed in the "School district response" section after each finding and recommendation.

Finding # 1: The Bledsoe County School District should ensure withdrawing students are properly coded in the Education Information System (EIS).

During our review of a sample of students withdrawn from Pikeville Elementary School, we found the school had withdrawn the following student using an incorrect withdrawal code and/or the school did not have adequate supporting documentation to support the withdrawal:

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
1 - A	Student withdrawn using code 10, "home school". However, the student's file has a records request from HomeLife Academy, a category IV non-public school authorized to operate satellite campuses (which can be the homes of students). Thus, the student should have been withdrawn using code 6, "transferred to non-public school in Tennessee".	No	Yes

The Education Information System (EIS) is the source for a number of federal and state reports and accountability measures on K-12 education in Tennessee, including the calculation of graduation rates. It is vital that student data in EIS be as accurate as possible.

Recommendation

The Bledsoe County School District should review the withdrawal listed above and make any necessary corrections to student data in the Education Information System (EIS) that may be needed. The school district should determine whether additional staff training at the school is needed to ensure staff is properly trained on withdrawal codes. We sometimes find miscoding when students transfer to category IV non-public "satellite" schools (code 6), which accept and enroll students although the parent teaches the child at home using the satellite school's specific curriculum and guidelines. Since the students are taught at home, school staff may confuse this with independent home schooling (code 10).

School district response:

We have reviewed the file in question. In the future students will be coded to the proper withdrawal code in the Education Information System.

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Finding # 2: At the time of our review, the Bledsoe County School District could not provide documentation a TBI background check had been conducted on one employee and could not provide documentation a Department of Children's Services background check had been completed for one employee when first employed.

Tennessee Code Annotated (TCA) 49-5-413 requires school districts to obtain TBI background investigations on persons applying for teaching positions and other positions requiring close proximity to school children. TCA 49-10-608 requires school districts to submit names, addresses and social security numbers on prospective employees to the Department of Children's Services (DCS) for a background check. During the review of the Bledsoe County School District, we selected a sample of employees to determine whether the required background check processes had been followed. When we asked for documentation on the TBI background checks, school district officials were able to provide documentation for the employees in the sample except for one employee. After we notified the district of this issue, the district obtained the TBI background check on the employee. The school district also

was not able to provide documentation/verification that a DCS background check had been completed on one employee at the time of initial employment.

Recommendation

The Bledsoe County School District should ensure all school employees who work in close proximity to children have the background checks required by TCA 49-5-413 and TCA 49-10-608 and that documentation verifying background checks were conducted at the time of initial employment is kept on file.

School district response:

The TBI background has been performed on the employee in question. New procedures are in place to insure that background checks are performed at initial employment.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Janice Fox, Director, Upper Cumberland CORE Office
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Erin O'Hara, Assistant Commissioner, Data and Research
Jennifer Terry, Director of Schools, Bledsoe County School District



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KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: January 17, 2014

SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Blount County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with State education law, rules, and regulations in the Blount County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

During the review, we found the following:

Finding # 1: The Blount County School District should ensure withdrawing students are properly coded in the state's Education Information System (EIS).

During our review of a sample of students withdrawn from Fairview Elementary School, we found the school had withdrawn the following students using incorrect withdrawal codes and/or the school did not have adequate supporting documentation to support the withdrawal:

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
1 - A	Student withdrawn using code 6, "transferred to non-public school in Tennessee". However, the student's file has an intent to home school form. Thus, the student should have been withdrawn using code 10, "home school".	No	Yes
1 - B	Student withdrawn using code 4, "transferred to other school within the same system". According to EIS, the student transferred to a school in the Knox County School District. Thus, the student should have been withdrawn using code 3, "transferred to other TN school system".	No	Yes

The Education Information System (EIS) is the source for a number of federal and state reports and accountability measures on K-12 education in Tennessee, including the calculation of LEA graduation rates. It is vital that student data in EIS be as accurate as possible.

Recommendation

The Blount County School District should review the withdrawals listed above and make any necessary corrections to student data in the Education Information System (EIS) that may be needed. The school district should determine whether additional staff training at the school is needed to ensure staff is properly trained on withdrawal codes.

School District Response to the Review

We submitted a draft copy of this report to management of the Blount County School District. Printed below is the management response received from the school district:

In regard to the internal audit review of Blount County Schools, the school system agrees that the withdrawal codes entered for the two identified students did not match the documentation of transfers. This was a data entry error. The corrected codes have now been entered in PowerSchool and in EIS for these students.

The Blount County School District has taken the following steps to ensure withdrawing students are properly coded in the state's Education Information System (EIS):

- *The most updated list of withdrawal codes and descriptions has been reviewed and sent to each individual school secretary in charge of withdrawing students.*
- *Secretaries have been encouraged to refer to this document when entering a withdrawal, to ensure the code matches the documentation in the student's file.*
- *These codes will be a topic in the next PowerSchool user group meeting, with follow-up training in summer 2014.*

We appreciate this being brought to our attention as accuracy of our student data is very important to us.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Robert Britt, Director of Schools, Blount County School District
Karen Daniels, Executive Director, Data Quality and Integrity
Ginger Leach, Director, East Tennessee CORE Office
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education



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COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: June 13, 2014
SUBJECT: Membership/Attendance Review of the Crockett County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Crockett County School District. The review was conducted under the direction and authority of State Board of Education rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that has been computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

The Internal Audit Section reported the following finding to management of the school district. The school district submitted a management response, which is printed on page two of this report:

Finding # 1: The Crockett County School District should ensure lunch is not included in instructional class time at Crockett County High School.

During the review, we found that lunch appeared to be included in Crockett County High School's third instructional period. Crockett County High School operates on a four period block schedule. The instructional time for the first, second, and fourth periods are 80, 80, and 87 minutes respectively. The third instructional period is 106 minutes. Since EIS computes vocational full-time equivalent average daily membership on a "minutes in class divided by total instructional minutes in the school day" basis, the effect of this practice is vocational FTEADM is overstated by approximately 30 percent for all students who take vocational classes during the third instructional block. This overstatement of vocational FTEADM results in the school district receiving more state education funding than it is entitled to receive.

Recommendation

For those schools that offer vocational courses, we recommend that the school district separately schedule lunch using course code 9304. This will prevent lunch from being counted in instructional time in EIS.

Response of the school district

We provided the Crockett County School District with a draft copy of this report. The Director of Schools for the district submitted the following response:

Crockett County Schools (CCS) concurs with Finding #1 and has made the following two changes in the 2014-2015 school year to resolve the issue:

- 1. CCS has scheduled lunch in a separate period at the high school using state course code 9304 for all students.*
- 2. CCS has reduced the time in third period at the high school to include just instructional time.*

We believe these scheduling changes will address the concerns raised in the audit findings.

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Norma Gerrell, Director, Northwest CORE
Deborah Loveless, Director, Division of State Audit
Bobby Mullins, Crockett County Director of Schools
Gary Nixon, Executive Director, State Board of Education
Elfreda Tyler, Director, Attendance and Funding Data



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KEVIN HUFFMAN
 COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: May 14, 2014
SUBJECT: Membership/Attendance Review of the Dickson County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Dickson County School District. The review was conducted under the direction and authority of State Board of Education Rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that is being computed for the school district by the state’s Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district’s compliance with the state’s attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

The Internal Audit Section reported the following findings to management of the school district in a draft report. School district management submitted a response to each finding, which is printed after the respective finding. The school district also submitted supporting documentation as evidence of its corrective action. This documentation adequately supports the school district’s corrective action.

Finding # 1: The options reported in EIS for two special education students did not match hours of service reported by teachers at Dickson Middle School.

To determine whether special education students were classified in the correct option of service in EIS, we selected a sample of students and contacted teachers to verify the hours of service being provided to the students. We found the following variances at Dickson Middle School:

Finding ID #	Option in EIS	Minimum hours of service needed for this option	Hours of service reported by teacher
1 - A	7	23	9.75
1 - B	7	23	17.25

Recommendation

We recommend the school district review the special education services being provided to these students. If it is found that the students were misclassified in EIS, the district should take the necessary steps to update the EIS data.

School District Response

Special Education services for two students were reviewed and the misclassified data was corrected in EIS and updated as required. The correct classifications have been included as verified by our Special Education Department.

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Finding # 2: The school district should ensure special education students are assigned only one active primary option of service.

During the review, we found several students who had two primary options of service active in EIS at the same time. Below is a table listing these students:

Finding ID #	School	Options overlapped	Reporting periods during which there was an overlap
2 - A	Oakmont Elementary	3, 4	8/1/13 through current
2 - B	Dickson County High	4, 5	8/1/13 through 1/10/14
2 - C	Dickson County High	3, 5	8/1/13 through current
2 - D	Oakmont Elementary	5, 7	12/10/13 through current
2 - E	New Directions	7, 9	1/14/14 through current
2 - F	Charlotte Elementary	3, 4	10/21/2013 through current
2 - G	Centennial Elementary	3, 7	9/3/13 through current
2 - H	Dickson Middle School	4, 5	9/11/13 through current
2 - I	Dickson County High	1, 2	8/1/13 through current
2 - J	Vanleer Elementary	2, 3	11/22/13 through current
2 - K	Dickson County High	2, 5	8/1/13 through current
2 - L	Oakmont Elementary	2, 8	1/27/14 through current
2 - M	Dickson County High	1, 2	8/1/13 through current
2 - N	Stuart Burns Elem.	4, 7	2/1/14 through current
2 - O	Centennial Elementary	4, 5	9/14/13 through current
2 - P	Dickson County High	3, 4	8/1/13 through current
2 - Q	Dickson Middle School	4, 5	10/30/13 through current

EIS special education data is derived from an upload from the school district's data in EasyIEP. When there is a change in a student's option, for example, from option 5 to option 7, and the end date for option 5 is not entered into the system, the student will be counted active in both option 5 and option 7

at the same time. We have found in other school districts that if there is more than one active primary option, EIS will include all the active options in its calculation of the district’s special education ADM. As a result, the school district’s special education ADM count will be overstated and the district will receive more state education funding than to which it is entitled.

Recommendation

The school district should review the students found with more than one active option and determine the correct option of service and service periods. Either through corrections in EIS/EasyIEP, or through a notification to the TDOE’s Office of Local Finance, the district should ensure any overstated option counts for 2013-14 are corrected or reported. The school district should also assess whether training is needed to ensure staff persons who enter special education student data in EasyIEP are properly trained in entering options and service periods.

School District Response

The table of students listed with more than one active option has been reviewed by Special Education Department and corrections have been made in EasyIEP. The Special Education Department will be reviewing the process of entering information into EasyIEP ensures that only one primary option is entered for each student. In addition the Special Education department will report all overstated option counts as required. A complete and detailed statement for each student is included to document the correct primary option and the adjustments for each student that have been made.

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Finding # 3: The LEA should ensure dropouts are withdrawn effective the next day after the last day of attendance.

During our review of dropouts in Dickson County schools, we found eight students who had not been withdrawn effective the day after their last day of attendance:

Finding ID #	School	Date of withdrawal	# of days of consecutive absences preceding withdrawal
3 - A	Dickson County High	9/17/2013	19
3 - B	New Directions Academy	8/16/2013	3
3 - C	Dickson County High	9/27/2013	9
3 - D	New Directions Academy	1/24/2014	10
3 - E	Dickson County High	10/1/2013	9
3 - F	New Directions Academy	1/13/2014	2
3 - G	New Directions Academy	8/13/2013	3
3 - H	Dickson County High	11/4/2013	4

Generally, it takes some time for school personnel to determine that students have actually dropped out of school, necessitating that students remain enrolled until a final determination is made. However, once it is determined that a student has dropped out of school, the student should be withdrawn

effective the day after his/her last day of attendance. Not withdrawing these students effective their last day of attendance results in ADM being overstated.

Recommendation

The school district should provide training and oversight to school staff to ensure the code entered for withdrawing students is effective the next day after the last day of attendance.

School District Response

Adjustments have been made in the system data management system (STAR Student) to correct the date of withdrawal to the day after the last date of attendance. In each case a detailed listing of the students' attendance to reflect the last date of attendance is included. Training and procedures will be provided to school level database administrators to provide details for these particular situations which have been brought to our attention. An 18 year old student who is assigned to alternative placement and fails to report as assigned will be transferred to the home school and withdrawal will occur the day following the last date of attendance.

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Christine Southerland, Director, Mid-Cumberland CORE
Elfreda Tyler, Director, Attendance and Funding Data
Danny Weeks, Director, Dickson County School District



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KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: June 27, 2014

SUBJECT: Review of Compliance with State of Tennessee Education Laws, Rules, and Regulations in the Dyer County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with state education laws, rules, and regulations in the Dyer County School District. The review was conducted under the direction and authority of State Board of Education rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

During the review, we found the following:

Finding #1: The Dyer County School District should ensure it has a policy in place regarding the relocation of students for safety reasons.

Tennessee Code Annotated 49-6-4008-(a) states "each local board of education shall adopt a complete policy regarding a teacher's ability to relocate a student from the student's present location to another location for the student's safety or the safety of others". During the review, the Dyer County School District was not able to provide verification that it had a policy on this subject.

Recommendation

The Dyer County School District should take corrective action to ensure that it has a policy in place regarding the relocation of students for safety reasons.

School district response

The Dyer County School District concurs. The Dyer County School District will take corrective action to ensure that it has a policy in place regarding the relocation of students for safety reasons. At this time, a board policy draft has been completed and will be reviewed for approval by the board at the next board meeting.

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Finding #2: The school district needs to ensure all required background checks are completed and documented.

Tennessee Code Annotated (TCA) 49-5-413 requires school districts to conduct background investigations through the Tennessee Bureau of Investigation (TBI) on persons applying for teaching positions and other positions requiring close proximity to school children. In addition, TCA 49-10-608 requires school districts to submit names, addresses and social security numbers to the Department of Children's Services (DCS) for background checks. During the review of the Dyer County School District, we selected a sample of employees and asked to view copies of background checks to verify the required background check processes had been followed. When we asked to view the background checks for one of the educators, school district officials provided us with a copy of the TBI background check but not the DCS background check. Thus, it appears the DCS background check for this employee was not conducted, or the documentation has been lost or misplaced.

Recommendation

The Dyer County School District should ensure all school employees who work in close proximity to children have the background checks required by TCA 49-5-413 and TCA 49-10-608 and that documentation on the background checks is retained.

School district response

The Dyer County School District concurs. The Dyer County School District will ensure all school employees who work in close proximity to children have the background checks required. The school district will ensure that all required documents, including DCS background checks will be securely kept in personnel files. The file that was missing in our report has been run through the DCS database to ensure that this document is in place.

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Finding #3: Northview Middle School needs to comply with State Board of Education minimum standards for school libraries.

Rule 0520-01-03-.07-(3) of the State Board of Education states a school library's collection shall include at least one set of encyclopedia (paper or electronic) copyrighted within the last 5 years. Schools can meet this requirement through use of the Tennessee Electronic Library. When we surveyed Northview Middle School for compliance with library requirements, school staff indicated the school's encyclopedia was copyrighted in 2004 and that the school did not use an internet-based encyclopedia. Thus, it

appears the school is not in compliance with State Board of Education minimum standards for school libraries.

Recommendation

The Dyer County School District should take corrective action to bring the library at Northview Middle School into compliance with State Board of Education minimum standards. The school may want to consider utilizing the Tennessee Electronic Library.

School district response

The Dyer County School District concurs. The Dyer County School District will take corrective action to bring the library at Northview Middle School into compliance with State Board of Education minimum standards. The school will utilize the Tennessee Electronic Library a program that staff members are already familiar with.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Norma Gerrell, Director, Northwest Tennessee CORE Office
Dwight Hedge, Director of Schools, Dyer County School District
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education



STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
NINTH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0375

BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: July 8, 2014

SUBJECT: Membership/Attendance Review of the Fayetteville School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Fayetteville School District. The review was conducted under the direction and authority of State Board of Education rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that has been computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

During the review, our test work did not result in the discovery of any material misstatements of ADM/FTEADM or material non-compliance with state membership/attendance laws or rules. Thus, this report is being issued without any findings or recommendations.

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Bill Byford, Director, South Central CORE
Karen Daniels, Executive Director, Data Quality and Integrity
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Elfreda Tyler, Director, Attendance and Funding Data
Janine Wilson, Director of Schools, Fayetteville School District



STATE OF TENNESSEE
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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: March 17, 2014
SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Franklin Special School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with State of Tennessee education law, rules, and regulations in the Franklin Special School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

During the review, we found the following:

Finding # 1: The Franklin Special School District should ensure withdrawing students are properly coded in the State's Education Information System (EIS).

During our review of a sample of students withdrawn from Poplar Grove Middle School, we found the school had withdrawn the following student using incorrect withdrawal codes and/or the school did not have adequate supporting documentation to support the withdrawal:

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
1 - A	Student withdrawn using code 10, "home school". However, the student's file has a records request from Franklin Classical School. Thus, the student should have been withdrawn using code 6, "transferred to non-public school in Tennessee".	No	Yes

The Education Information System (EIS) is the source for a number of federal and state reports and accountability measures on K-12 education in Tennessee, including the calculation of LEA graduation rates. It is vital that student data in EIS be as accurate as possible.

Recommendation

The Franklin Special School District should review the withdrawal listed above and make any necessary corrections to student data in the Education Information System (EIS) that may be needed. The school district should determine whether additional staff training at the school is needed to ensure staff is properly trained on withdrawal codes.

School District Response to the Review

We submitted a draft copy of this report to management of the Franklin Special School District. Printed below is the management response received from the school district:

We concur with this finding. The error was a result of Franklin Classical School expanding from a homeschooling umbrella program to an independent, private, Christian School. The withdrawal named in your report was corrected on Thursday, March 5, 2014. The school will continue to examine requests from each educational institution as well as follow up with a phone call to the other educational institution to determine the programming status (codes 00-11) to ensure the correct coding is entered in the Education Information System. No additional training is needed at this time.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

- cc: Kathleen Airhart, Deputy Commissioner
 Karen Daniels, Executive Director, Data Quality and Integrity
 Deborah Loveless, Director, Division of State Audit
 Gary Nixon, Executive Director, State Board of Education
 David Snowden, Director of Schools, Franklin Special School District
 Christine Southerland, Director, Mid Cumberland CORE Office



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NASHVILLE, TN 37243-0375

BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: August 8, 2014
SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Giles County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with State of Tennessee education laws, rules, and regulations in the Giles County School District. The review was conducted under the direction and authority of State Board of Education rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation and the calculation of grade point average (GPA)
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

FINDINGS

Finding # 1: Giles County High School needs to ensure that state statutory requirements related to fire drills are met.

TCA 49-5-201-(a)-(6) states each school should have one fire drill per month and three additional safety drills during the school year. During the review, Giles County High School provided a copy of its log of fire and safety drills for the 2013-14 school year. Based on the log, it appears Giles County High School did not have a fire drill during January 2014.

Recommendation

The Giles County School District should take the necessary action to ensure Giles County High School conducts monthly fire drills.

Response of the School District:

It is true that Giles County High did not conduct a fire drill in January. One was scheduled for the day of January 30, 2014, but the school was forced into a lockdown due to a situation at the school. The school was locked down for the remainder of the school day. A fire drill was conducted every month with two being conducted in August of 2013. Giles County High has every intention of following the state guidelines related to monthly fire drills, lock-down and tornado drills.

#

Finding # 2: The Giles County School District should ensure it has a policy in place regarding the relocation of students for safety reasons.

Tennessee Code Annotated (TCA), section 49-6-4008-(a), states:

Each local board of education shall adopt a complete policy regarding a teacher's ability to relocate a student from the student's present location to another location for the student's safety or the safety of others.

During the review, we found Giles County School District was not in compliance with this requirement.

Recommendation

The Giles County School District should take corrective action to ensure it has a policy in place regarding the relocation of students for safety reasons.

Response of the School District

The Giles County School System will adopt and use the Safe Relocation of Students board policy as presented by the TSBA code 6.4081, whose legal reference is TCA 49-6-4018.

#

Finding # 3: The Giles County School District should ensure the library at Giles County High School is in compliance with State Board of Education minimum standards.

Rule 0520-01-03-.07-(3) of the State Board of Education states in secondary schools the library's collection shall include a local newspaper and one daily newspaper presenting news on both state and national levels. During our review, school officials indicated Giles County High School did not subscribe to or make available a local newspaper. Thus, to be in compliance with state board minimum standards, it appears the Giles County High School library should make available a local newspaper.

Recommendation

The Giles County School District should take corrective action to bring the library at Giles County High School into compliance with State Board of Education minimum standards.

Response of the School District

The Giles County High School library does maintain a daily copy of the state level newspaper The Tennessean. The national newspaper, USA Today is also on file. Giles County High also receives The Columbia Daily Herald weekly in our social studies classes. The librarian has been instructed to subscribe to the local Giles County newspaper Citizen for the 2014-2015 school year.

#

Finding # 4: The Giles County School District should ensure TBI and DCS background checks are conducted and documentation is kept on file.

Tennessee Code Annotated (TCA) 49-5-413 requires school districts to ensure Tennessee Bureau of Investigation (TBI) background investigations are conducted on persons applying for teaching positions and other positions requiring close proximity to school children. TCA 49-10-608 requires school districts to submit names, addresses and social security numbers to the Department of Children’s Services (DCS) for a background check. During the review of the Giles County School District, we selected a sample of employees to verify the school district had on file documentation to verify the required background check processes had been followed. When we asked for the verification of the background checks, school district officials could not provide us with the TBI background check documentation for two employees or the DCS background check documentation for three employees.

Recommendation

The Giles County School District should ensure all school employees who work in close proximity to children have the background checks required by TCA 49-5-413 and TCA 49-10-608 and that documentation on the background checks is kept on file.

Response of the School District

One of the employees referenced in the finding is no longer with the school system. The remaining persons have had DCS background checks done as of this response date.

#

Finding # 5: The Giles County School District should ensure withdrawing students are properly coded in the Education Information System (EIS).

During our review of a sample of students withdrawn from Giles County High School, we found the school had withdrawn the following student using an incorrect withdrawal code and/or the school did not have adequate supporting documentation to support the withdrawal code used:

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
5 - A	Student withdrawn using code 5, “out of state”. However, the LEA did not provide documentation verifying this withdrawal code, such as a records request from another school. If there is no verification a student actually enrolled in	Could not be determined	No

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
	another K-12 educational program out of state, the student should have been coded as a drop-out per the TDOE policy memorandum issued April 30, 2012		

The Education Information System (EIS) is the source for a number of federal and state reports and accountability measures on K-12 education in Tennessee, including the calculation of LEA graduation rates. It is vital that student data in EIS be as accurate as possible.

Recommendation

The Giles County School District should review the withdrawal listed above and make any necessary correction to student data in the Education Information System (EIS) that may be needed. The school district should determine whether additional staff training at the school is needed to ensure staff is properly trained on withdrawal codes.

Response of the School District

[The student] was withdrawn from Giles County High with the intentions of enrolling in a North Alabama school. His grandmother informed us that his mother took him back to South Carolina with her and he did not enroll in school. This information was gained in June of 2014 after extensive efforts to reach someone in [the student’s] family. Giles County High has since amended its practices so that such a failure does not occur again. Counseling is required to keep a notebook with all withdrawals in it. After five school days have passed, the counselors are required to conduct follow-up calls to ensure the student has truly transferred. A records request or documentation of the student's decision to drop out is to be attached to the withdrawal document. All information is to be reported to the office for accurate coding. The school is in the process of editing [the student’s] code to a dropout.

#

OBSERVATION AND COMMENT

The school district should monitor proposed revisions to the state’s uniform grading policy and should ensure Giles County High School complies with the revised policy.

We reviewed the method Giles County High School used to calculate grade point average posted on student transcripts for the 2013-14 school year. For one student in our sample, it appeared the school did not exclude from the GPA calculation the failing grades for the first attempts at courses. The State Board of Education is currently considering a revision to the state’s Uniform Grading Policy, which, if adopted, will require the failing grade for the first attempt at a course to be excluded from the GPA calculation. We recommend the school district monitor the state board’s final action on this matter, and if this requirement is included in the revision to the policy, the school district should ensure Giles County High School complies with the revised policy.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Bill Byford, Director, South Central Tennessee CORE Office
Karen Daniels, Executive Director, Data Quality and Integrity
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
J.B. Smith, Interim Director of Schools, Giles County School District



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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: May 16, 2014

SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Hamilton County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with State of Tennessee education law, rules, and regulations in the Hamilton County School District. The review was conducted under the direction and authority of State Board of Education rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

This report includes four findings and recommendations. We provided the school district with a draft copy of this report. The school district's management response is printed after each finding.

Finding # 1: The Hamilton County School District should ensure withdrawing students are properly coded in the state's Education Information System (EIS).

During our review of a sample of students withdrawn from Soddy Daisy High School, East Ridge Middle School, and East Brainerd Elementary School, we found the schools had withdrawn the following students using incorrect withdrawal codes and/or the schools did not have adequate supporting documentation to support the withdrawals:

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
EAST BRAINERD ELEMENTARY SCHOOL			
1 - A	Student withdrawn using code 5, "out of state". However, the LEA provided a records request from Ooltewah Elementary School, another school within the Hamilton County school district. Thus, it appears the student should have been withdrawn using withdrawal code 4, "transferred to other school within the same system".	No	Yes
1 - B	Student withdrawn using code 10, "withdrawn to a home school". However, the LEA did not provide any documentation to support this withdrawal reason, such as an intent to home school form, letter of withdrawal or parent statement.	Could not be determined	No
1 - C	Student withdrawn using code 6, "transferred to non-public school in Tennessee". However, the LEA did not provide any documentation to support this withdrawal reason, such as a records request from another school.	Could not be determined	No
SODDY DAISY HIGH SCHOOL			
1 - D	Student withdrawn using code 10, "withdrawn to a home school". The LEA provided documentation of a records request from Silverdale Baptist Academy, a non-public school. Thus, the student should have been withdrawn using withdrawal code 6, "transferred to non-public school in Tennessee".	No	Yes
1 - E	Student withdrawn using code 11, "court order". However, for documentation to support the withdrawal, rather than a copy of the court order, the LEA provided a records request from the Penn Foster High School program in Pennsylvania. Thus, the student should have been withdrawn using withdrawal code 5, "out of state".	No	Yes
1 - F	Student withdrawn using code 10, "withdrawn to a home school". The LEA provided documentation of a records request from First Christian Academy, a non-public school. Thus, the student should have been withdrawn using withdrawal code 6, "transferred to non-public school in Tennessee".	No	Yes

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
SODDY DAISY HIGH SCHOOL (continued)			
1 - G	Student withdrawn using code 10, "withdrawn to a home school". The LEA provided documentation of a records request from HomeLife Christian Academy, a non-public school. Thus, the student should have been withdrawn using withdrawal code 6, "transferred to non-public school in Tennessee".	No	Yes

The Education Information System (EIS) is the source for a number of federal and state reports and accountability measures on K-12 education in Tennessee, including the calculation of LEA graduation rates. It is vital that student data in EIS be as accurate as possible.

Recommendation

The Hamilton County School District should review the withdrawals listed above and make any necessary corrections to student data in the Education Information System (EIS) that may be needed. The school district should assess whether additional staff training at the schools is needed to ensure staff is properly trained on withdrawal codes. Particularly at Soddy Daisy High School, it appears staff may not be fully aware of the distinction between private schools with satellite programs which allow parents to teach their children at home using the school’s curriculum (code 6) and independent home schooling (code 10).

School District Response

*#1 (a) - Students were withdrawn to homeschool because the non-public schools were listed on the homeschool approved list (ex. Penn Foster). This has been addressed/corrected and students will be coded with a 6 when withdrawn to a non-public school. An e-mail providing clarity and detailing procedures for withdrawing students to home school and/or non-public schools will be sent to all schools (secretaries and registrars). The one student, 1 - A, had withdrawn and moved to Georgia. This is why she was code 5. She returned, shortly after withdrawing, and enrolled in Ooltewah Elementary School. (b) We will also **reinforce** that the supporting documentation for a student withdrawing must be collected before a student can be **officially** withdrawn. A copy of the documentation is to be kept at the school.*

#

Finding # 2: The Hamilton County School District needs to develop and adopt policies on student surveys and relocation of students as required by state law.

One of the objectives of the review was to determine whether the school district has policies in place that are required by state law. During the review of the Hamilton County School District, we found the district did not have policies in place (1) setting forth the rights of parents and students with respect to the administration of surveys, analyses or evaluations of students and (2) relocation of students for safety reasons. Tennessee Code Annotated (TCA), section 49-2-211, requires local boards of education

to develop a policy setting forth the rights of parents and students and guidelines for teachers and principals with respect to the administration of surveys, analyses or evaluations of students. TCA, section 49-6-4008(a), states "each local board of education shall adopt a complete policy regarding a teacher's ability to relocate a student from the student's present location to another location for the student's safety or the safety of others".

Recommendation

The Hamilton County School District should develop and implement policies regarding (1) the rights of parents and students and guidelines for teachers and principals with respect to the administration of surveys, analyses or evaluations of students and (2) the relocation of students for safety reasons.

School District Response

The attached documents, Surveys of Students and Supervision of Students have been submitted to our Hamilton County Board of Education for approval. Once approved, they will be added to our board policy; effective immediately. (The red on the Supervision of Students represents the addition, to the current policy, that was submitted.)

#

Finding # 3: The library at Soddy Daisy High School needs to comply with State Board of Education minimum standards.

Under State Board of Education rule 0520-01-03-.07-(3), a school's library collection shall average at least 12 items per student in average daily membership. The collection may include print items, software-based items (up to 20% of total), and internet-based items (up to 20% of total—30% if the library media specialist has received the Tennessee Electronic Library training). Based on its fifth month ADM report for 2013-14 submitted to the TDOE, Soddy Daisy High School had an ADM of 1,198.4. Based on a calculation of 12 items per student multiplied by 1,198.4, the school should have approximately 14,380 items in its collection. Based on documentation provided by the school, the school has 7,716 print items in its collection. Since the library has access to the Tennessee Electronic Library, an additional 3,307 internet-based items can be added to the library's collection, increasing the total collection to 11,023. The library is 3,357 items below the minimum count required by state board rule.

Recommendation

The Hamilton County School District should take corrective action to bring the library at Soddy Daisy High School into compliance with State Board of Education minimum standards.

School District Response

Phase 1 – Fall 2014

The Director of Literacy will review the current collection with the librarian and administrative team at Soddy Daisy High School. The team will create a list of content areas, topics, and genres currently lacking in the collection. The team will also review the library space to determine additional resources necessary to accommodate an additional 3,357 items.

Phase 2 – Winter 2014

The needs assessment will be shared with the chairperson of each department. Each department will be asked to develop a list of appropriate text for his/her department. Guidelines will be given for the selection of text including alignment with Common Core Standards and meeting text complexity criteria

for each grade level. The chairperson will submit his/her department's list to the administrative team. Quotes will be requested for approved items.

Phase 3 – Spring 2015

The recommended list and quotes will be submitted to the Director of Literacy. The district will determine funding sources. The list created by the staff of Soddy Daisy will be used for the purchase of texts. Decisions for purchasing will ensure the library at Soddy Daisy High School meets the minimum standards regarding the library collection.

#

Finding # 4: The school district did not have a TBI background check and/or DCS background check on file for two employees.

Tennessee Code Annotated, section 49-5-413, requires school districts to conduct background investigations through the Tennessee Bureau of Investigation (TBI) on persons applying for teaching positions and other positions requiring close proximity to school children. TCA 49-10-608 requires LEAs to submit names, addresses, and social security numbers to the Department of Children's Services (DCS) for a background check. During the review of the Hamilton County School District, we selected a sample of employees to verify the school district had on file documentation to confirm the required background check processes had been followed. When we asked for the verification of the background checks, school district officials provided us with the TBI background check, but not the DCS background check for a custodial staff employee at Soddy Daisy High School. No TBI background check or DCS background check was provided for a cafeteria staff person at East Ridge Middle.

Recommendation

The Hamilton County School District should ensure all school employees who work in close proximity to children have the background checks required by TCA 49-5-413 and TCA 49-10-608 and that documentation of the background checks is maintained.

School District Response

*Hamilton County Schools and Chattanooga City Schools merged in 1997. Some employees, who had been with the district for a long time, were grandfathered in, at that time. They were not asked to complete the added background check. Since that time, **all employees** have and do complete the background checks required by TCA 49-5-413 and TCA 49-10-608. The documentation is maintained by our Human Resource Department. Based on these results, we will do what is necessary to correct these issues.*

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Mike Evatt, Chairman, Hamilton County Board of Education
Sharon Harper, Director, Southeast Tennessee CORE Office
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Rick Smith, Director of Schools, Hamilton County School District

Hamilton County Board of Education

Monitoring: Review: Annually, in May	Descriptor Term: <h2 style="margin: 0;">Surveys of Students</h2>	Descriptor Code: <p style="text-align: center; margin: 0;">6.404</p>	Issued Date:
		Rescinds:	Issued:

1 Surveys for research purposes shall be allowed by the Board when the project is viewed as contributory
2 to a greater understanding of the teaching-learning process, the project does not violate the goals of
3 the Board, and the disruption of the regular school program is minimal. The director of schools shall
4 develop administrative procedures for approving requests for conducting surveys by agencies, organiza-
5 tions or individuals. The requests shall outline what is to be done, who is to be involved and how the
6 results will be used and distributed.¹

7
8 *Parents shall have the right to inspect all materials that will be used for a survey, analysis, or evalu-
9 ation as part of any program. The director of schools shall develop procedures for granting such
10 parental inspection requests.*

11
12 *No student shall be required, as part of any program, to submit to a survey, analysis or evaluation
13 that reveals information concerning:²*

- 14
- 15 1. political affiliations or beliefs of the student or the student's parent;
- 16 2. mental or psychological issues of the student or the student's family;
- 17 3. sexual behavior or attitudes;
- 18 4. illegal, anti-social, self-incriminating, or demeaning behavior;
- 19 5. critical appraisals of other individuals with whom respondents have close family relation-
20 ships;
- 21 6. legally privileged relationships;
- 22 7. religious practices, affiliations or beliefs of the student or the student's parent; or
- 23 8. income

24
25 *without the prior consent of the student (if the student is an adult or emancipated minor), or in the
26 case of an unemancipated minor, without the prior consent of the parent.*

27
28 **COLLECTING, DISCLOSING OR USING INFORMATION FOR MARKETING³**

29
30 In general, the district will not collect, disclose or use personal student information for the purpose of
31 marketing or selling that information or otherwise providing that information to others for that purpose.

32
33 If any collected information is to be marketed or sold, parents will be directly notified at least annually
34 at the beginning of the school year of the specific or approximate dates when such information will be
35 collected. Parents, upon request, may inspect any instrument used to collect personal information for the
36 purpose of marketing or selling that information before the instrument is administered or distributed to
37 the student. All parents and students of appropriate age may decline to provide the information requested.
38 This portion of the policy does not apply to the collection, disclosure or use of personal information
39 collected from students for the exclusive purpose of developing, evaluating or providing educational
40 products or services for or to students or educational institutions to the extent allowed by law, such as
41 the following:⁴

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- ▶ College or other postsecondary education recruitment or military recruitment.
- ▶ Book clubs, magazines and programs providing access to low-cost literary products.
- ▶ Tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments.
- ▶ The sale by students of products or services to raise funds for school-related or education-related activities.
- ▶ Student recognition programs.

Legal Reference:

1. TCA 49-2-211
2. 20 USCA § 1232h
3. No Child Left Behind, Part F § 1061 (1)(E) & (F) & (2)
4. No Child Left Behind, Part F § 1061 (4)(A)

Cross References:

Testing Programs 4.700

Hamilton County Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in May	Supervision of Students	6.408	
		Rescinds:	Issued:

1 Students will be under the supervision of school personnel, either certified or noncertified, ¹ at all times,
2 including play periods and lunch periods, as well as during the school day and during extracurricular
3 activities.

4
5 The principal shall assign students to school personnel and ensure proper supervision.

6
7 The principal, teacher or school personnel may relocate a student from the student's present location to
8 another location for the student's safety or safety of others. The use of reasonable or justifiable force, if
9 required to accomplish this task due to the unwillingness of the student to cooperate, is allowed. If steps
10 beyond the use of reasonable or justifiable force are required, the student shall be allowed to remain in
11 place until such a time as local law enforcement officers or school resource officers can be summoned to
12 relocate the student or take the student into custody until such time as a parent or guardian can retrieve the
13 student. Teachers and school personnel may also intervene in a physical altercation between two (2) or
14 more students, or between a student and LEA employees using reasonable or justifiable force upon student,
15 if necessary to end the altercation by relocating the student to another location. ²

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Legal Reference:

- 1. TCA 49-2-303(6)(10)(A)
- 2. TCA 49-6-4008

Cross Reference:

Time Schedules and Extra Duty 5.602



STATE OF TENNESSEE
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NINTH FLOOR, ANDREW JOHNSON TOWER
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NASHVILLE, TN 37243-0375

BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: January 27, 2014

SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Hardeman County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with state education law, rules, and regulations in the Hardeman County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

During the review, we found the following:

Finding # 1: The Hardeman County School District should ensure withdrawing students are properly coded in the State's Education Information System (EIS).

During our review of a sample of students withdrawn from Central High School, we found the school had withdrawn the following student using an incorrect withdrawal code and/or the school did not have adequate supporting documentation to support the withdrawal:

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
1 - A	Student withdrawn using Code 3 (transferred to other Tennessee school system). However, EIS has no record the student enrolled in another school district. Thus, without documentation as to the location of the student, it appears the student should have been withdrawn using Code 0 (Dropout, under 18).	Undetermined	No

The Education Information System (EIS) is the source for a number of federal and state reports and accountability measures on K-12 education in Tennessee, including the calculation of LEA graduation rates. It is vital that student data in EIS be as accurate as possible.

Recommendation

The Hardeman County School District should review the withdrawal listed above and make any necessary correction to student data in the Education Information System (EIS) that may be needed. The school district should determine whether additional staff training at the school is needed to ensure staff is properly trained on withdrawal codes.

Response of the School District

Students are coded based on the information given by parents and students at the time of the withdrawal. If the student or parent indicates that they are making a move and will be enrolling in another district, the withdrawal is coded accordingly. In a small number of cases, the student never follows through with enrollment at another school. Every effort is made to monitor to ensure that a request for records follows. Unfortunately, sometimes the student never enrolls in another in-state school or enrolls out of state and records are never requested. Corrections are made as these errors are discovered. This case has been corrected. The school staff is fully aware of the proper use of withdrawal codes. New staff will be trained as becomes necessary.

#

Finding # 2: The Hardeman County School District needs to ensure students in grades seven through twelve are annually informed of the Juvenile Offender Act.

Tennessee Code Annotated, section 49-6-451, requires local boards of education, at or near the beginning of each school year, to inform all students in grades seven through twelve of the Juvenile Offender Act. During our review of documentation for Central High School for the 2013-14 school year, we found the school may not be in compliance with this law. According to staff at Central High School, students are aware of the Act; however, the school could not provide documentation as to how it periodically notifies students of the Act. For example, many schools include a section on the Juvenile Offender Act in the student handbook.

Recommendation

The Hardeman County School District should ensure each school with grades seven through twelve annually provides information on the Juvenile Offender Act to students at the school. The school district should monitor the schools for compliance with this requirement.

Response of the School District

All schools with grades seven through twelve will include a section on the Juvenile Offender Act in their 2014-2015 school handbooks. The Attendance Department will check school handbooks to ensure that this is done.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Marlon King, Director, Southwest/Memphis CORE Office
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Warner Ross II, Director of Schools, Hardeman County School District



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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: February 28, 2014
SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Hawkins County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with State of Tennessee education law, rules, and regulations in the Hawkins County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

During the review, our test work did not result in the discovery of any non-compliance with state education laws, rules, or regulations. This report is issued without findings or recommendations.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Charlotte Britton, Director of Schools, Hawkins County School District
Karen Daniels, Executive Director, Data Quality and Integrity
Julia Kirk, Director, First Tennessee CORE Office
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education



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BILL HASLAM
 GOVERNOR

KEVIN HUFFMAN
 COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: July 1, 2014
SUBJECT: Membership/Attendance Review of the Henry County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Henry County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that was computed for the school district by the state’s Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district’s compliance with the state’s attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

The Internal Audit Section reported the finding below to management of the school district. The school district’s response to the finding is printed on page two of this report.

Finding # 1: The school district should ensure dropouts are withdrawn effective the next day after the last day of attendance.

During our review of dropouts at Henry County schools, we found one student who had not been withdrawn effective the day after the last day of attendance:

Finding ID #	School	Date of withdrawal	# of days of consecutive unexcused absences preceding withdrawal
1 - A	Henry County High School	11/11/2013	8 days

In many cases, it takes some time to determine that a student has actually dropped out of school, necessitating that the student remain enrolled until a final determination is made. However, once it is

determined that a student has dropped out of school, the student should be withdrawn effective the day after his/her last day of attendance. Not withdrawing these students effective their last day of attendance results in ADM being overstated.

Recommendation

The school district should provide training and oversight to school staff to ensure the date of withdrawal for students who have dropped out of school is no later than the day after the student's last day of attendance.

School district response

In reviewing our records, we concur with the finding of the internal audit. We did have one student that turned eighteen and dropped out of school. During the time that our truancy officer was trying to locate the student to verify his intent to drop school, he was not dropped from our roster. When the verification was received, we did not back the student up to the last day attended. We will review our procedures with our staff responsible for attendance to ensure that the date of withdrawal for students who have dropped out of school is no later than the day after the student's last day of attendance

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Norma Gerrell, Northwest Regional CORE
Deborah Loveless, Director, Division of State Audit
Sam Miles, Henry County Director of Schools
Gary Nixon, Executive Director, State Board of Education
Elfreda Tyler, Director, Attendance and Funding Data



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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM: Chris Steppee, Director of Internal Audit

DATE: January 21, 2014

SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Humphreys County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with State education law, rules, and regulations in the Humphreys County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states that the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

During the review, we found the following:

Finding # 1: The Humphreys County School District should ensure withdrawing students are properly coded in the State's Education Information System (EIS).

During our review of a sample of students withdrawn from McEwen High School, we found the school had withdrawn the following student using an incorrect withdrawal code and/or the school did not have adequate supporting documentation to support the withdrawal:

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
1 - A	Student withdrawn using code 10, "home school". However, the student's file has a records request from Gateway Christian Schools, a category IV non-public school. Thus, the student should have been withdrawn using code 6, "transferred to non-public school in Tennessee".	No	Yes

The Education Information System (EIS) is the source for a number of federal and state reports and accountability measures on K-12 education in Tennessee, including the calculation of LEA graduation rates. It is vital that student data in EIS be as accurate as possible.

Recommendation

The Humphreys County School District should review the withdrawal listed above and make any necessary correction to student data in the Education Information System (EIS) that may be needed. The school district should determine whether additional staff training at the school is needed to ensure staff is properly trained on withdrawal codes.

Response of the School District

After reviewing the student in question, the principal spoke with your office for clarification and changed the code from 10 (home school) to 6 (transferred to a non-public school). Our EIS coordinator for Humphreys County then sent an email to each school explaining and clarifying the coding misunderstanding. The person responsible for data entry at each school checked withdrawals to update the information.

#

Finding # 2: The Humphreys County School District needs to ensure that it has policies on the rights of parents and students with respect to the administration of surveys, analyses or evaluations of students and the relocation of students for safety reasons.

Tennessee Code Annotated (TCA), section 49-2-211, requires local boards of education to develop a policy setting forth the rights of parents and students and guidelines for teachers and principals with respect to the administration of surveys, analyses or evaluations of students. TCA, section 49-6-4008-(a), states "each local board of education shall adopt a complete policy regarding a teacher's ability to relocate a student from the student's present location to another location for the student's safety or the safety of others". During our initial review of documentation for the school district, we found the school district did not have these policies in place. School district staff indicated that polices would be drafted and presented to the school board for approval.

Recommendation

The Humphreys County School District should adopt policies regarding (1) the rights of parents and students and guidelines for teachers and principals with respect to the administration of surveys, analyses or evaluations of students and (2) the relocation of students for safety reasons.

Response of the School District

Both policies had been drafted and have since been adopted by the board. On October 10 the Humphreys County Board of Education adopted the policy on surveys and on November 14 the policy on the relocation of students for safety reasons was adopted.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Jimmy Long, Director of Schools, Humphreys County School District
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Christine Southerland, Director, Mid-Cumberland CORE Office



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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: March 25, 2014

SUBJECT: Membership/Attendance Review of the Johnson County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Johnson County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that is being computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

The Internal Audit Section reported the following finding to management of the school district:

FINDING # 1: The option reported in EIS for one special education student did not match hours of service reported by a teacher.

To determine whether special education students were classified in the correct option of service in EIS, we selected a sample of students and contacted teachers to verify the hours of service being provided to the students. At Johnson County High School, we found that a student who was shown in EIS as an option 7 student during the second semester of the 2013-14 school year was not receiving any special education services per our interview with a special education teacher at the school. If the student is not receiving special education services, the district is not entitled to supplemental special education funding for the student, but will receive these funds if the error is not corrected in EIS.

Recommendation

The school district should review the status of the student cited in the finding above and should make the necessary adjustments to the student's status in EIS if he is not receiving special education services.

School District Response

We shared a draft copy of this report with management of the Johnson County School District. Below is the response submitted by the school district's Special Education Supervisor:

I concur with the finding that the hours of service reported in EIS did not match the student's actual service due to incorrect dates on the IEP.

In a review by the school district, it was found that the student's IEP was developed on April 8, 2013 prior to the end of the 2012-2013 school year when the student was in eighth grade at Johnson County Middle School. The student transitioned to Johnson County High School in August 2013. The IEP service hours included services provided for the remainder of the 2012-2013 year, as well as services to be provided for the 2013-2014 school year. The Johnson County Middle School case manager inadvertently put an incorrect ending date in for services at the middle school. Those services should have ended on 5/22/13, the last day of the school year. But the date entered on the IEP was 4/7/14. Unfortunately, neither the middle school case manager nor the high school case manager detected the erroneous date.

The IEP also specified that the student would have two 90-minute special education classes at the high school. But instead of having one special education class per semester as planned when the IEP was developed, the student had both special education classes first semester. That is why the case manager reported to the auditor that the student had no special education services during second semester. But the student did have the exact amount of service hours for the 2013-2014 school year that the IEP team agreed to when developing the IEP.

As of today [March 24, 2014], the student's case manager has corrected the dates in the student's IEP to reflect the actual special services he received as determined by his IEP team, and the necessary adjustments will be reflected in EIS.

We will make a concerted effort to ensure that this does not happen again.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Ginger Leach, Director, First Tennessee CORE Office
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Elfreda Tyler, Director, Attendance and Funding Data
Morris Woodring, Director of Schools, Johnson County School District



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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: April 2, 2014

SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Lauderdale County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with State of Tennessee education law, rules, and regulations in the Lauderdale County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

The results of the review are presented below. A draft copy of this report was shared with management of the Lauderdale County School District. The response of the Director of Schools is printed following each finding and recommendation.

Finding # 1: The Lauderdale County School District should ensure withdrawing students are properly coded in the Education Information System (EIS).

During our review of a sample of students withdrawn from Halls Junior High School, we found the school had withdrawn the following student using an incorrect withdrawal code and/or the school did not have adequate supporting documentation to support the withdrawal:

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
1 - A	Student withdrawn using code 11, "court order". However, the student's file has a records request from Lauderdale Middle School. Thus, it appears the student should have been withdrawn using code 4, "transferred to other school within the same system".	No	Yes

The Education Information System (EIS) is the source for a number of federal and state reports and accountability measures on K-12 education in Tennessee, including the calculation of LEA graduation rates. It is vital that student data in EIS be as accurate as possible.

Recommendation

The Lauderdale County School District should review the withdrawal listed above and make any necessary correction to student data in the Education Information System (EIS) that may be needed. The school district should determine whether additional staff training at the school is needed to ensure staff is properly trained on withdrawal codes.

School District Response

The student's record in STAR has been corrected to reflect a code of 4, "transferred to other school within the same system". A review of the withdrawal codes has been provided to the staff involved in the withdrawal process. Additional training and review of the withdrawal codes will be held this summer for all clerical staff in the district.

#

Finding # 2: Halls Junior High School needs to comply with the requirements of TCA 49-3-359 regarding pooling of a portion of BEP teacher instructional supply funds.

During the review, staff at Halls Junior High School stated the school had not pooled \$100 per teacher in BEP instructional supply funds the school had received. Tennessee Code Annotated, section 49-3-359-(a), requires \$100 per teacher of BEP funds be pooled at each school and a committee of teachers at the school **shall** determine how the pooled funds will be used. Allowing the pooled funds to revert to each teacher appears to be an allowable option for the committee. However, the school and the school district may be non-compliant with State law unless funds are first pooled, a committee of teachers is appointed, and a formal decision by the committee is made and documented.

Recommendation

Halls Junior High School should annually pool \$100 per teacher of BEP funds, should appoint a committee of teachers to make decisions on the use of the pooled funds, and should document the meeting date(s) and decision(s) of the committee. The Lauderdale County School District should monitor practices at all schools in the district to ensure schools comply with requirements of TCA 49-3-359 to pool \$100 per teacher of BEP funds for instructional supplies.

School District Response

HJHS Principal states that at the 1st inservice day of the 2013-2014 school year his teachers (all) met and decided as a staff that the \$100 BEP would not be pooled. It has been explained that the money must be considered "POOLED" in the beginning at which time the committee (even if it is all teachers) make a formal decision to revert each teacher's \$100 back to them for individual classroom use. The decision as well as the date of the meeting should be on file and documented each school year. We acknowledge the lack of clear procedures for not pooling BEP funds and will work to correct this issue in future years.

#

Finding # 3: The Lauderdale County School District did not have all required background checks on file for four employees.

Tennessee Code Annotated, section 49-5-413, requires school districts to conduct background investigations on persons applying for teaching positions and other positions requiring close proximity to school children. TCA 49-10-608 requires LEAs to submit names, addresses and social security numbers to the Department of Children's Services (DCS) for a background check. During the review of the Lauderdale County School District, we selected a sample of employees to verify the school district had on file documentation to verify the required background check processes had been followed. When we asked for the verification of the background checks, school district officials did not provide a TBI background check for one employee. The district provided us with the TBI background checks, but not the DCS background checks for three employees.

Recommendation

The Lauderdale County School District should ensure all school employees who work in close proximity to children have the background checks required by TCA 49-5-413 and TCA 49-10-608.

School District Response

Lauderdale County Schools agrees with the finding and concurs that internal controls must be put in place to ensure that all employees that are hired will complete both DCS and TBI/FBI background checks. The district has recently hired a Human Resources Manager who will oversee and allow for proper hiring procedures of all employees. Previously, the district did not have a department to oversee these hiring practices and many of the responsibilities were spread across several departments. Lauderdale County Schools understands the importance of these procedures and will work to ensure all school employees who are hired to work in close proximity to children will have the background checks required by TCA 49-5-413 and TCA 49-10-608.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Shawn Kimble, Director of Schools, Lauderdale County School District
Marlon King, Director, Southwest CORE Office
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education



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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: January 27, 2014

SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations and Review of Membership/Attendance Accounting in the Lincoln County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of the Lincoln County School District's compliance with state education law, rules, and regulations, including compliance with state laws and rules on membership/attendance. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states that the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The review included an assessment of school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Specialized curriculum requirements regarding the teaching of black history and culture and character education
- Adoption of various other policies required by state law.

For membership/attendance accounting, we assessed the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that is being computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's membership/attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students, and other requirements.

During the review, we found the following:

Finding # 1: The LEA should not include out-of-state students in ADM for funding purposes.

During interviews with LEA personnel, it was determined that two students enrolled in the Lincoln County School District were residing in Hazel Green (Madison County), Alabama, but were being counted in ADM in EIS. These two students are the children of a teacher employed by the school district. Under state law, local boards of education can establish a policy to allow a child or children of a teacher whose residence is out of state to attend school in the district in which the teacher is employed. However, these students cannot be counted in ADM for the purpose of earning state education funding. The applicable state law is TCA 49-6-403-(f):

Every local board of education shall collect tuition from pupils who are not living in Tennessee, at the same rate as the average cost per pupil in the system attended; however, pursuant to board policy, a child of a teacher residing outside the state may attend a school within the school district where the nonresident teacher is employed at no tuition charge. This tuition shall be paid to the bonded fiscal agent of the respective school system to be placed to the credit of the respective school fund. These pupils shall not be counted in computing the average daily attendance for purposes of receiving state school funds.

Recommendation

The school district should enter the proper coding in its student management system to ensure out-of-state students are not counted in ADM.

School District Response

We do not concur with this finding.

Tennessee Code Annotated, § 49-6-403 states as follows in subdivision (f):

“(f) Every local board of education shall collect tuition from pupils who are not living in Tennessee, at the same rate as the average cost per pupil in the system attended; however, pursuant to board policy, a child of a teacher residing outside the state may attend a school within the school district where the nonresident teacher is employed at no tuition charge. This tuition shall be paid to the bonded fiscal agent of the respective school system to be placed to the credit of the respective school fund. These pupils shall not be counted in computing the average daily attendance for purposes of receiving state school funds.”

After consultation with the attorney for the Lincoln County Department of Education, we request that the General Counsel to the Department of Education be consulted regarding this finding.

Action Taken: We have taken the recommended steps to prevent out of state students from counting in ADM for funding purposes. Per direction from Pearson/Star Student, to remove a student from counting in our ADA/ADM, we have added the out of state district/school to our Serving and Responsible School table and then entered this district/school on the student’s PCC page under the Responsible District/Responsible School columns. This keeps the student from generating ADA/ADM for Lincoln County.

Rebuttal

In regard to the two students identified during the review, who reside out of state but are the children of a teacher employed by the school district, the TDOE Internal Audit Section has consulted with the

department's Executive Director of Local Finance, the department's General Counsel, and the department's Assistant Commissioner for Policy and Legislation and all agreed TCA 49-6-403-(f) does not permit these children to be counted in ADM for the purpose of receiving state funding.

#

Finding # 2: The LEA should ensure dropouts are withdrawn effective the next day after the last day of attendance.

During our review of dropouts at Lincoln County High School, we found five students who had not been withdrawn effective the day after their last day of attendance:

- Student # 1 – 10 unexcused consecutive absences prior to withdrawal date.
- Student # 2 – 13 unexcused consecutive absences prior to withdrawal date.
- Student # 3 – 10 unexcused consecutive absences prior to withdrawal date.
- Student # 4 – 15 unexcused consecutive absences prior to withdrawal date.
- Student # 5 – 10 unexcused consecutive absences prior to withdrawal date.

It takes some time to determine that students have actually dropped out of school, necessitating that students remain enrolled until a final determination is made. However, once it is determined that a student has dropped out of school, the student should be withdrawn effective the day after his/her last day of attendance. Not withdrawing these students effective their last day of attendance results in ADM being overstated.

Recommendation

The school district should ensure that students who drop out of school are withdrawn effective the next day after their last day of attendance.

School District Response

We concur with this finding.

Action Taken: We changed the withdrawal date of the 5 students mentioned in the report to the day after their last day of attendance. In addition, our staff was notified that in the future we are to follow the guideline of withdrawing dropouts over 18 on the day after their last day of attendance, once the 10 day period has passed.

#

Finding # 3: The LEA should ensure time set aside during the school day for intervention (Falcon Time) is excluded from vocational FTEADM in EIS.

During our review, we found that in EIS 2nd period classes at Lincoln County High School include an extra 30 minutes that are actually used for intervention time for struggling students or home room activities

(on Friday). Although these are allowable activities within the school day, including this time in 2nd period results in an overstatement of FTEADM for any vocational classes that are scheduled for 2nd period. EIS calculates vocational FTEADM on a minute-by-minute basis. Vocational classes during the 2nd period, which are actually only 90 minutes in length, are being counted in FTEADM as though they were 120 minutes in duration.

Recommendation

To ensure EIS accurately computes vocational FTEADM, the school district should take appropriate steps to ensure that only direct instructional time is counted in EIS for the 2nd period of the day at Lincoln County High School. One method for this would be to reset the 2nd period to a 90 minute class and to add a 30 minute activity period (course code 9310).

School District Response

We concur with this finding.

Action Taken: We removed 30 minutes from our 2nd period and added an additional 30 minute period that is our Falcon Time. All students are now scheduled into this 30 minute time using the recommended activity period code of 9310.

#

Finding # 4: The LEA should ensure that all special education student options are accurately recorded in EIS for funding purposes.

During our review of special education students at Lincoln County High School, one student was found listed in EIS as an option 8. Through interviews with the teacher, it was determined that this student had been home the entire school year and was receiving approximately 6 hours of service a week from the teacher in the student's home. Thus, it appears this student should have been classified as an option 10 in EIS. Through the BEP, option 10 students are funded at a lower rate than option 8 students.

Recommendation

The school district should ensure that special education students are being counted in EIS based on actual services being provided.

School District Response

We concur with this finding.

Action Taken: The student was placed on homebound from August 21, 2013 through October 25, 2013. The special education teacher failed to generate an IEP to reflect the services that were provided. In the future, case managers must provide the special education department with a copy of the services page of the IEP to attach to the homebound documentation. We have implemented additional staff training to ensure that all paperwork has been completed and distributed to the proper department.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Christy Ballard, General Counsel
Bill Byford, Director, South Central CORE Office
Karen Daniels, Executive Director, Data Quality and Integrity
Maryanne Durski, Executive Director, Office of Local Finance
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Wanda Shelton, Director of Schools, Lincoln County School District
Elfreda Tyler, Director, Attendance and Funding Data



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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: May 14, 2014

SUBJECT: Membership/Attendance Review of the Morgan County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Morgan County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that is being computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

The Internal Audit Section reported the following finding to management of the school district:

FINDING # 1: Career and Technical Education (CTE)/Vocational FTEADM calculated by the school district's student management system was significantly less than the FTEADM calculated by the state's Education Information System (EIS).

During membership/attendance reviews, we compare ADM and FTEADM data from the school district's local student management system (SMS) to ADM and FTEADM calculated by EIS to assess whether ADM and FTEADM appears reasonable. For Morgan County, we found that for the second reporting period of the 2013-14 school year, the school district's CTE/vocational FTEADM calculated by its local SMS was 65 less than FTEADM calculated by EIS as shown on the Attendance Funding web site. At the time of our field work, the district's SMS showed CTE/vocational FTEADM of 181.5 and the Attendance Funding web site showed FTEADM of 247.

Since the EIS/Attendance Funding web site FTEADM is used in the state funding formula, we attempted to determine why CTE/vocational FTEADM calculated by the district's local SMS was less than the state's calculation. We noted significant differences in two CTE/vocational program areas, work-based learning and human services. For work-based learning, EIS reported 19 FTEADM, but the local SMS reported 1.2.

The cause of this difference appeared to be that several sections of course 6104, "Success Skills through Service Learning," at Oakdale School and Coalfield School were being counted in FTEADM in EIS but were not being counted in FTEADM in the school district's local SMS.

For the human services area of study, EIS reported FTEADM of 61.2, but the district's local SMS reported FTEADM of 40.3. The school district offered courses in cosmetology; family and consumer science; nutrition and foods; child and lifespan development; life connection; and personal, academic, and career excellence (PACE). These are courses that under state rules can be counted in human services CTE/vocational FTEADM. It is possible some of these courses were not being included in CTE/vocational FTEADM in the school district's local SMS.

Recommendation: We recommend the school district review CTE/vocational FTEADM being calculated by EIS and its local student management system. The school district should follow up to ensure courses are properly coded and that CTE/FTEADM is being calculated consistently and correctly in EIS and its local SMS.

School District Response:

The Attendance Supervisor for the Morgan County School District submitted the following response to a draft of this report:

In response to your finding #1, this spring, Morgan County Schools began using a new student management system, PowerSchool. With the change, we have experienced several issues that are normal when you change systems.

We had some issues with our data transfer and with course codes that needed to be updated.

We had some issues with our implementation person not being familiar with Tennessee and our needs.

We have had and continue to have issues with our four high schools feeding into our central vocational center. Attendance issues and scheduling issues abound with this type of set-up. I hope that next year we have these problems corrected.

We have had some issues with vocational classes being recognized that are taught at our four high schools. We should have these corrected.

In your finding, under work-based learning EIS reported 19 and our SMS reported 1.2 FTEADM. We have made corrections and adjustments. Our SMS is now reporting 17.7359 FTEADM.

In your finding in the human services area of study, EIS reported an FTEADM of 61.2. Our district SMS was reporting 40.3. We are now reporting an FTEADM of 55.832.

Neither of our numbers are exactly the same, but they are now much closer.

We continue to work to improve our numbers in PowerSchool.

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Edd Diden, Director, Morgan County School District
Ginger Leach, Director, East Tennessee CORE
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Elfreda Tyler, Director, Attendance and Funding Data



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BILL HASLAM
 GOVERNOR

KEVIN HUFFMAN
 COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: July 1, 2014
SUBJECT: Membership/Attendance Review of the Oak Ridge School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Oak Ridge School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that has been computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

The Internal Audit Section reported the following finding to management of the school district:

Finding # 1: The LEA should ensure dropouts are withdrawn effective the next day after the last day of attendance.

During our review of dropouts at Oak Ridge schools, we found three students who had not been withdrawn effective the day after their last day of attendance:

Finding ID	School	Date of withdrawal	# of days of consecutive unexcused absences preceding withdrawal
1 - A	Robertsville Middle	2/24/14	6 days
1 - B	Robertsville Middle	10/25/13	10 days
1 - C	Robertsville Middle	2/10/14	7 days

In many cases, it takes some time to determine that students have actually dropped out of school, necessitating that students remain enrolled until a final determination is made. However, once it is

determined that a student has dropped out of school, the student should be withdrawn effective the day after his/her last day of attendance. Not withdrawing these students effective their last day of attendance results in ADM being overstated.

Recommendation

The school district should assess whether additional training and/or oversight of school staff at Robertsville Middle School is needed to ensure staff at the school withdraw dropouts effective the next day after the last day of attendance.

Response of the school district

We concur with the result of [this finding]. ORS is in the process of developing a set of procedures whereby we can document the number of absences a student has prior to being withdrawn for excessive absences. Training on the procedures and state requirements will be given to campus personnel responsible for attendance and withdrawals.

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Bruce Borchers, Oak Ridge Director of Schools
Karen Daniels, Executive Director, Data Quality and Integrity
Ginger Leach, East Tennessee CORE Director
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Elfreda Tyler, Director, Attendance and Funding Data



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KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: July 8, 2014
SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Rhea County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with State education law, rules, and regulations in the Rhea County School District. The review was conducted under the direction and authority of State Board of Education rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation and calculation of grade point average (GPA)
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System (EIS), particularly related to withdrawal data.

During the review, we did not find any material non-compliance with State education laws, rules, or regulations. Thus, this report is issued without findings or recommendations.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Sharon Harper, Executive Director, Southeast CORE
Jerry Levensgood, Director of Schools, Rhea County School District
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education



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GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: February 24, 2014
SUBJECT: Membership/Attendance Review of the Richard City School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Richard City School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that is being computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

During the review, our test work did not result in the discovery of any misstatements of ADM/FTEADM or non-compliance with state membership/attendance laws or rules. Thus, this report is being issued without any findings or recommendations.

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Cindy Blevins, Director of Schools, Richard City School District
Karen Daniels, Executive Director, Data Quality and Integrity
Sharon Harper, Director, Southeast CORE
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Elfreda Tyler, Director, Attendance and Funding Data



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KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Stepee, Director of Internal Audit
DATE: June 13, 2014
SUBJECT: Review of Compliance with State of Tennessee Education Laws, Rules, and Regulations in the Sevier County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with State of Tennessee education law, rules, and regulations in the Sevier County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

We provided the school district with a draft copy of the finding presented below. The school district submitted a written response, which is printed on page two of this report. In addition to the response, the district provided supporting documentation for its corrective action, which we have reviewed. The documentation adequately supports the district's corrective action but is not attached to this report.

The Sevier County School District should ensure withdrawing students are properly coded in the Education Information System (EIS).

During our review of a sample of students withdrawn from Pigeon Forge High School, we found the school had withdrawn the following student using an incorrect withdrawal code:

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
1 - A	Student withdrawn using code 10, "home school". However, the student's file has a records request from Gateway Christian Schools. Thus, it appears the student should have been withdrawn using code 6, "transferred to non-public school in Tennessee".	No	Yes

The Education Information System (EIS) is the source for a number of federal and state reports and accountability measures on K-12 education in Tennessee, including the calculation of LEA graduation rates. It is vital that student data in EIS be as accurate as possible.

Recommendation

The Sevier County School District should review the withdrawal listed above and make any necessary correction to student data in the Education Information System (EIS) that may be needed. The school district should determine whether additional staff training at the school is needed to ensure staff is properly trained on withdrawal codes.

School District Response

We submitted a draft copy of this report to management of the Sevier County School District. Printed below is the management response received from the Director of Schools:

The Sevier County School System and Pigeon Forge High School have completed the recommended action to correct the one finding of the 2014 Review of Compliance conducted by your office. As a result, two related documents [have been submitted]. The print out from STAR Student establishes that the withdrawal code for [the student] has been corrected. The second document represents the minutes from Pigeon Forge High School's administrative meeting on May 13, 2014, in which a review of withdrawal codes occurred and procedures for preventing future mistakes were discussed.

I feel comfortable that procedures are in place to protect the integrity of withdrawal processes and that all related staff members have adequately reviewed the correct procedures and are skilled in executing their roles. This one situation appeared to stem from human error instead of any organizational misalignment with state requirements.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

- cc: Kathleen Airhart, Deputy Commissioner
 Karen Daniels, Executive Director, Data Quality and Integrity
 Ginger Leach, Director, East Tennessee CORE
 Deborah Loveless, Director, Division of State Audit
 Gary Nixon, Executive Director, State Board of Education
 Jack Parton, Director of Schools, Sevier County School District



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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: January 29, 2014

SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the Smith County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with state education laws, rules, and regulations in the Smith County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

During the review, we found the following:

Finding # 1: The Smith County School District should ensure withdrawing students are properly coded in the Education Information System (EIS).

During our review of a sample of students withdrawn from Smith County Middle School, we found the school had withdrawn the following student using an incorrect withdrawal code and/or the school did not have adequate supporting documentation to support the withdrawal:

Finding ID #	Deficiency	Appropriate withdrawal code used?	Adequate supporting documentation?
1 - A	Student withdrawn using code 10, "home school". However, the student's file has a records request from Gateway Christian Schools. Thus, the student should have been withdrawn using code 6, "transferred to non-public school in Tennessee".	No	Yes

The Education Information System (EIS) is the source for a number of federal and state reports and accountability measures on K-12 education in Tennessee, including the calculation of LEA graduation rates. It is vital that student data in EIS be as accurate as possible.

Recommendation

The Smith County School District should review the withdrawal listed above and make any necessary corrections to student data in the Education Information System (EIS) that may be needed. The school district should determine whether additional staff training at the school is needed to ensure staff is properly trained on withdrawal codes.

Response of the Principal, Smith County Middle School

In response to the incorrect withdraw code on the student, the code (010) was originally entered into EIS incorrectly on August 19, 2014. On September 12, the code was changed (006) to correctly represent the student's transfer.

#

Finding # 2: Smith County Middle School needs to comply with the requirements of TCA 49-3-359 regarding teacher instructional supply funds.

Tennessee Code Annotated (TCA), section 49-3-359-(a), requires school districts to provide \$200 of BEP funds each year for instructional supplies for each classroom teacher. TCA directs that \$100 per teacher is to be expended as determined by each teacher and an additional \$100 per teacher is to be pooled and a committee of teachers at the school is to decide how the pooled funds will be used. The Smith County Middle School committee of teachers, per the minutes from a September 4, 2013, meeting, directed that each teacher at the school should be allocated \$90 for individual use and \$110 per teacher would be pooled. In our opinion, the school's committee of teachers does not have authority to allocate the BEP teacher supply funds in a way that conflicts with the allocation spelled out in the law. Granting each teacher less than \$100 may be non-compliant with state law.

Recommendation

The Smith County School District should ensure the teachers at Smith County Middle School receive \$100 of BEP teacher instructional supply funds to spend individually as set forth by TCA 49-3-359.

Response of the Principal, Smith County Middle School

In response to being out of compliance with TCA 49-3-359, \$10.00 has been placed into all the teachers' accounts to put us back in compliance. The letter the Director of Schools sent out with the BEP funds clearly states that each teacher was to receive \$100.00 in their accounts and that the committee would decide on how the remaining pooled funds would be spent. This was solely an error and oversight on my part. Again, with the \$10.00 added to the \$90.00 the teachers already received, it now equals \$100.00.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Janice Fox, Director, Upper Cumberland CORE Office
Roger Lewis, Director of Schools, Smith County School District
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education



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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: March 17, 2014
SUBJECT: Membership/Attendance Review of the Trousdale County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Trousdale County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that is being computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

During the review, our test work did not result in the discovery of any misstatements of ADM/FTEADM or non-compliance with state membership/attendance laws or rules. Thus, this report is being issued without any findings or recommendations.

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Janice Fox, Director, Upper Cumberland CORE
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Clint Satterfield, Director of Schools, Trousdale County School District
Elfreda Tyler, Director, Attendance and Funding Data



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KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: October 17, 2014
SUBJECT: Membership/Attendance Review of the Washington County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Washington County School District. The review was conducted under the direction and authority of State Board of Education rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that was computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

In a draft report, the Internal Audit Section reported the following findings to management of the school district:

Finding # 1: A funding adjustment should be made to reduce Washington County's ADM for 2013-14 due to students who were not withdrawn effective the day after the students' last day of attendance.

During the review, we found approximately 39 students who were assigned to the Asbury Optional High School (AOHS) or the Midway Alternative program during the 2013-14 school year who had not been withdrawn effective the day after their last day of attendance. The AOHS is an alternative education program that provides students who have difficulty in adapting to a traditional high school setting an opportunity to obtain their high school credits. Based on life circumstances, some of the students served by the AOHS attend irregularly. At the Midway Alternative program site, students must provide their own transportation and this may have contributed to their sporadic attendance. For the purpose of this review, students who attended irregularly were deemed active students. However, 39 students over 17 years old appeared to have dropped out of the schools but the students were not withdrawn as dropouts, or the effective dates of the dropout withdrawals were in late April or May 2014, not the students' last day of attendance. A list of these students was provided to the school district with the initial draft report and a copy of the list is attached to this report.

Withdrawing a student who drops out of school effective the day after his/her last day of attendance has been standard practice for many years and has been a policy that has been included in the state's attendance manual. The effect of the school district's non-compliance with this practice is that students who had dropped out of school have been counted in the school district's ADM for many reporting periods for which they were not active students. As shown in the table, for the sixth and seventh reporting periods, the reporting periods that receive the greatest weight in the BEP funding formula, Washington County's ADM was overstated by approximately 30 students. If steps are not taken to adjust ADM for these errors, Washington County will receive more BEP funding for 2014-15 than to which it is entitled.

Recommendations

Washington County School District

To prevent a reoccurrence of this problem in the future, the Washington County School District should withdraw students who drop out of school or who are no longer active students the day after their last day of attendance.

TDOE Office of Local Finance

We recommend the TDOE Office of Local Finance make a BEP funding adjustment to Washington County's BEP allocation for 2014-15. The school district's 2013-14 ADM should be reduced by 10.85, 12.6, 30.45, and 32.55 for the second, third, sixth and seventh reporting periods respectively and the adjusted ADM should be used to recalculate Washington County's 2014-15 BEP allocation.

School District Response to Finding # 1

[In response to draft finding # 1,] With the exception of one student, we concur with the audit findings in reference to students who were not withdrawn effective the day after the students' last day of attendance. Of those identified as Asbury students, 15% were never enrolled in the Asbury program; they were students who were assigned to the Midway Alternative classes for disciplinary reasons, which is a totally different program housed in a separate facility. That, however, is a moot point, because the end result is the same no matter where they were supposed to be attending in regard to the recommended reduction of state funding.

The best explanation of the situational circumstances that led to this oversight is the fact that the program director was on leave for almost all of school year 2013-2014. A teacher at the school site who had administrator certification filled in for the director on a temporary basis. Apparently dropping students in a timely fashion did not happen because the interim director was unfamiliar with standard operational procedures in ancillary programs which resulted in Washington County's ADM being overstated by approximately 30 students.

[At this point in the response, the school district discussed one student the district believed was counted correctly in ADM. After reviewing the district's explanation, Internal Audit agreed with the district's conclusion. The ADM for this student is not included in the exception table attached to the report and the student's ADM is not included in the calculations of overstated ADM.]

To prevent a reoccurrence of the problem in the future, there have been systemic changes in the way that attendance is counted in the Asbury program. Each student will now report directly to the attendance clerk when they enter the building and sign out with the same individual when they complete their 6.5 hour day. In the past students signed in with their teachers and too many individuals were involved in the student count process. The attendance officer will know which students have missed ten

consecutive days and at that point will withdraw any student who is no longer active after their last day of attendance. At Midway Alternative students who are absent for ten consecutive will be withdrawn effective the first day of the ten absences.

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Finding # 2: The options reported in EIS for one special education student did not match hours of service reported by teachers.

To determine whether special education students were classified in the correct option of service in EIS for 2013-14, we selected a sample of students and contacted teachers to verify the hours of service being provided to the students. We found the following variance:

Daniel Boone High School			
Finding ID #	Option in EIS	Minimum hours of service needed for this option	Hours of service reported by teacher
2 - A	7	23	7.5

Recommendation

We recommend the school district review the special education services being provided to this student. The school district should ensure the student’s option of service is correct in EasyIEP and EIS for the 2014-15 school year.

School District Response to Finding # 2

Special education hours of service have been adjusted in EasyIEP to accurately reflect option 3 for the 2014-15 school year.

#

Finding # 3: The school district should ensure special education students are assigned only one active primary option of service.

During the review of 2013-14 membership/attendance data in EIS, we found several students that had two primary options of service active in EIS at the same time. Below is a table listing these students:

Finding ID #	School	Options overlapped	Time periods during which there was an overlap
3 - A	Grandview Elementary	8, 10	8/28/2013 through 2/6/2014
3 - B	Jonesborough Elementary	7, 8	5/9/2014 through end of the school year
3 - C	Boones Creek Elementary	7, 8	8/26/2013 through 1/24/2014
3 - D	Daniel Boone High	3, 7	10/7/2013 through 12/16/2013

EIS special education data is derived from an upload from the school district's data in EasyIEP. When there is a change in a student's option, for example, from option 5 to option 7, and the end date for option 5 is not entered into the system, the student will be counted active in both option 5 and option 7 at the same time. We have found in other school districts that if there is more than one active primary option, EIS will include all the active options in its calculation of the district's special education ADM. As a result, the school district's special education ADM count will be overstated and the district will receive more state education funding than to which it is entitled.

Recommendation

The school district should review the students listed above to determine why the students had overlapping options of service in EIS for 2013-14. The school district should also assess whether training is needed to ensure that staff persons who enter special education student data are properly trained in entering options and service periods.

School District Response to Finding # 3

The special education record of each of the students was examined and the appropriate option of service was determined. Two of the students are not enrolled in Washington County School District for 2014-15. The EasyIEP record and the EIS record of the two other students now accurately reflects their option of service. To ensure the accurate entry of student data, on August 1, 2014, all special education teachers were provided with an explanation of option of service codes and how to check student hours of service against the reported option of service on the student page in EasyIEP. Washington County EasyIEP and EIS administrators have developed a plan to generate an EIS special education research query to identify duplicate primary options after the upload from our district's data in EasyIEP. Any errors on beginning and end dates of service can then be adjusted in EasyIEP to ensure accurate reporting of a student's option of service in EIS.

If there are questions, or if additional information is needed, please contact me.

Attachment

cc: Kathleen Airhart, Deputy Commissioner
Maryanne Durski, Executive Director, Office of Local Finance
Ronald Dykes, Washington County Director of Schools
Mia Hyde, Director, First Tennessee CORE
Deborah Loveless, Director, Division of State Audit
Elfreda Tyler, Director, Attendance and Funding Data

WASHINGTON COUNTY SCHOOL DISTRICT

FINDING # 1: DROPOUTS OVER 17 NOT WITHDRAWN AS OF LAST DAY OF ATTENDANCE

Finding ID #	Withdrawal date in EIS	Date student should have been withdrawn (day after last day of attend.)	# of days counted in ADM during period			
			2nd Reporting Period	3rd Reporting Period	6th Reporting Period	7th Reporting Period
Home School: Daniel Boone (37) - Students not withdrawn						
1 - A		12/20/2013			20	20
1 - B		1/16/2014			20	20
1 - C		1/21/2014			20	20
1 - D		2/28/2014			5	20
Home school: Daniel Boone (37) - Students withdrawn						
1 - E	5/3/2014	10/8/2013		16	20	20
1 - F	11/11/2013	8/2/2013	20	20		
1 - G	5/22/2014	1/14/2014			20	20
1 - H	4/17/2014	1/17/2014			20	20
1 - I	4/29/2014	12/3/2013			20	20
1 - J	4/23/2014	10/25/2013		10	20	20
1 - K	5/9/2014	12/18/2013			20	20
1 - L	5/23/2014	2/3/2014			20	20
1 - M	5/7/2014	1/9/2014			20	20
1 - N	4/22/2014	1/9/2014			20	20
1 - O	4/30/2014	12/11/2013			20	20
1 - P	10/2/2013	8/2/2013	20			
1 - Q	4/29/2014	2/3/2014			20	20
1 - R	5/9/2014	2/12/2014			14	20
1 - S	5/7/2014	2/12/2014			14	20
1 - T	5/7/2014	8/2/2013	20	20	20	20
Home School: David Crockett (38) - Students not withdrawn						
1 - U *		8/2/2013	20	20		
1 - V		9/27/2013	3	20	20	20
1 - W		10/21/2013		14	20	20
1 - X		12/20/2013			20	20
1 - Y		2/18/2014			13	20
1 - Z		2/24/2014			9	20
1 - AA		2/10/2014			16	20
1 - BB		3/20/2014				11
Home School: David Crockett (38) - Students withdrawn						
1 - CC	4/26/2014	12/2/2013			20	20
1 - DD	4/29/2014	8/2/2013	20	20	20	20
1 - EE	2/25/2014	2/3/2014			12	

WASHINGTON COUNTY SCHOOL DISTRICT

FINDING # 1: DROPOUTS OVER 17 NOT WITHDRAWN AS OF LAST DAY OF ATTENDANCE

Finding ID #	Withdrawal date in EIS	Date student should have been withdrawn (day after last day of attend.)	# of days counted in ADM during period			
			2nd Reporting Period	3rd Reporting Period	6th Reporting Period	7th Reporting Period
1 - FF	5/9/2014	8/2/2013	20	20	20	20
1 - GG	4/25/2014	9/12/2013	14	20	20	20
1 - HH	4/26/2014	8/2/2013	20	20	20	20
1 - II	5/9/2014	12/5/2013			20	20
1 - JJ	4/29/2014	8/2/2013	20	20	20	20
1 - KK	2/12/2014	11/22/2013			6	
1 - LL	10/29/2013	9/4/2013	20	12		
1 - MM	4/26/2014	8/19/2013	20	20	20	20
Amount ADM overstated (total # of days/20):			10.85	12.6	30.45	32.55

NOTE:

* This student did not begin attendance until March 7, 2014. Since he did not attend during the first semester, in our opinion, he should have been withdrawn effective the beginning of the school year, and should have been reenrolled when he returned to school in March 2014.



STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
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BILL HASLAM
GOVERNOR

KEVIN HUFFMAN
COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner
FROM:  Chris Steppee, Director of Internal Audit
DATE: November 14, 2013
SUBJECT: Review of Compliance with State Education Laws, Rules, and Regulations in the West Carroll Special School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of compliance with state education law, rules, and regulations in the West Carroll Special School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

During the review, the Internal Audit Section reviewed school district compliance with various state education, laws, rules, and regulations, relating to:

- Awarding of credits for graduation
- Library information centers
- Background checks for employees
- Fire inspections and other health and safety requirements
- Funding for instructional supplies for teachers
- Provision of duty-free lunch for teachers
- Alternative schools
- Adoption of policies required by state law
- Specialized curriculum requirements regarding the teaching of black history and culture and character education.

The review also included an inspection of supporting documentation for a sample of student data submitted through the state's Education Information System, particularly related to withdrawal data.

During the review, we did not find any material non-compliance with state education laws, rules, or regulations.

If there are questions, or if additional information is needed, please do not hesitate to contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Norma Gerrell, Director, Northwest Tennessee CORE Office
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Eric Williams, Director of Schools, West Carroll Special School District



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BILL HASLAM
 GOVERNOR

KEVIN HUFFMAN
 COMMISSIONER

MEMORANDUM

TO: Kevin Huffman, Commissioner

FROM:  Chris Steppee, Director of Internal Audit

DATE: February 28, 2014

SUBJECT: Membership/Attendance Review of the Williamson County School District

The Tennessee Department of Education (TDOE) Internal Audit Section has completed a review of membership/attendance accounting in the Williamson County School District. The review was conducted under the direction and authority of state administrative rule 0520-01-03-.01, sub-section (1), which states the Department of Education shall make periodic inspections of the schools under its control. Sub-section (5) states the Department of Education shall maintain an internal audit function which shall assist the department in the inspection of schools.

The purpose of the review was to assess the reasonableness of K-12 average daily membership (ADM), special education ADM, and vocational education full time equivalent ADM (FTEADM) that is being computed for the school district by the state's Education Information System (EIS) for 2013-14. This was accomplished by taking a sample of student enrollment data from EIS and confirming student enrollment by consulting with teachers and other staff in the school district. Other tests for assessing the school district's compliance with the state's attendance laws and rules and regulations were conducted, including testing for compliance with withdrawal procedures, length of the student day, employment standards for teachers, out-of-state students (where applicable), and other requirements.

The Internal Audit Section reported the following finding to management of the school district:

Finding: The options reported in EIS for two special education students did not match hours of service reported by teachers.

To determine whether special education students were classified in the correct option of service in EIS, we selected a sample of students and contacted teachers to verify the hours of service being provided to the students. We found the following variances:

<u>Brentwood High School</u>			
Finding Reference #	Option in EIS	Minimum hours of service needed for this option	Hours of service reported by teacher
1 - A	7	23	8
1 - B	7	23	16 hours, 40 minutes

Recommendation: We recommend the school district review the special education services being provided these students. If it is found that the students were misclassified in EIS, the district should take the necessary steps to update the EIS data or take other corrective action that may be needed.

School District Response:

The school district agrees.

Student 1- A – there was a clerical error by school personnel entering information after an IEP meeting. The teacher reported this to the auditor. The school has scheduled an IEP meeting to have this information corrected.

Student 1 - B – there was also a clerical error by school personnel entering information after an IEP meeting. The student's service end date for the middle school was not entered, and it was calculating service hours from the middle and high schools. There is an IEP meeting scheduled to correct this information.

If there are questions, or if additional information is needed, please contact me.

cc: Kathleen Airhart, Deputy Commissioner
Karen Daniels, Executive Director, Data Quality and Integrity
Mike Looney, Williamson County Director of Schools
Deborah Loveless, Director, Division of State Audit
Gary Nixon, Executive Director, State Board of Education
Christine Southerland, Mid-Cumberland CORE Director
Elfreda Tyler, Director, Attendance and Funding Data