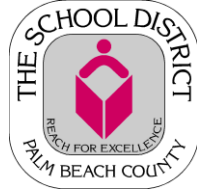


Audit of
Adult Education Program
September 28, 2018

Report #2018-11



MISSION STATEMENT

The School Board of Palm Beach County is committed to providing a world class education with excellence and equity to empower each student to reach his or her highest potential with the most effective staff to foster the knowledge, skills, and ethics required for responsible citizenship and productive careers.

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**Audit of
Adult Education Program
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**Audit of
Adult Education Program
EXECUTIVE SUMMARY**

Pursuant to the *Office of Inspector General's (OIG) 2017-18 Work Plan*, we have audited the Adult Education Program for July 1, 2015, through December 31, 2017. The primary objectives of the audit were to (1) ascertain the accuracy of student enrollment and attendance reporting for adult general education classes, and (2) determine whether employee work hours paid by Workforce Development Funds were for services supporting the Adult Education Programs. This audit produced the following major conclusions.

1. Improvement in Attendance Reporting Accuracy

OIG review of 315 sample student attendance records for Fiscal Years 2016 through 2018, and the information reported to the Florida Department of Education (FDOE), noted that the reporting of attendance had improved significantly. Specifically, the reporting errors of sample students that had errors decreased from 49% in FY16 to 13% in FY17, and 9% in FY18. The over-reported hours had decreased from 14% in FY16 to 2% in FY17, and 3% in FY18.

Management's Response: We concur. There has been a dramatic improvement in minimizing reporting [errors in] instructional hours. (Please see page 10.)

2. Causes for Over-Reporting Errors in Instructional Contact Hours

Our testing of 315 sample students for Fiscal Years 2016 through 2018 found errors for 95 students (30% of sample), which resulted in a total of 2,064 overstated instructional contact hours. The causes for the over-reporting errors included: (1) incorrect enrollment dates, (2) students did not attend the enrolled courses, (3) incorrect course withdrawal dates, and (4) schools failed to administratively withdraw students after six consecutive absences.

Management's Response:

- *Student attendance is taken daily- School site administrators are tasked with ensuring that attendance is taken daily by their teachers directly in SIS. SIS notifies Assistant Principals when attendance is not taken. In addition, the Adult Education Department conducts attendance spot checks every term to assist sites in checking their attendance. Reminders throughout the term are also sent out to all Assistant Principals reminding them to check attendance.*
- *The SIS database be accurately updated with student's enrollment date as the first date of class attendance – School site administrators have access to the First Day Present Report which was created to ensure that the student's enrollment date is the first day they were present in class. Schools are reminded throughout the term to run this report and make the necessary adjustments.*

- ***Students who enroll in adult education classes but never attend should be withdrawn and their class schedules should be removed from the SIS database*** – School site administrators have access to the *First Day Present* report which will indicate if a student does not have a start date. Once it is determined a student has not attended, school sites must DNE a student in SIS (job aids available).
- ***Students with six consecutive absences be administratively withdrawn from the class in accordance with FDOE’s requirement, and the SIS database should be updated accordingly*** - School site administrators have access to the *Six Consecutive Absence Report* in SIS. School sites should run this report daily and withdraw students immediately. The *Six Consecutive Absence Report* also indicates the last day present which is the date that should be used as the withdrawal date. In addition, the *Adult Education Department* sends out reminders throughout the term reminding administrators to run this report.

(Please see page 10.)

3. Payroll Expenditures Appeared Reasonable

During Fiscal Years 2015 through 2017, the Adult Education Program incurred a total of \$38,530,523 in payroll expenses. We reviewed the payroll records for 150 sample employees, totaling \$1,327,831 in payroll expenses, during this three-year period.

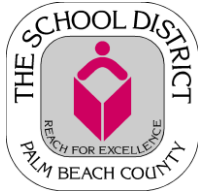
Our review concluded that the reported work hours appeared reasonable, except that 80.47 work hours (amounted to \$1,075.50, or 0.08%) unrelated to the Adult Education Program were incorrectly charged to the Adult Education Programs at two schools. These errors may have occurred if the employee inadvertently selected the incorrect job number on the time collection device when clocking in and out at work.

Management’s Response: *Site administrators are required to approve all timesheets and review their time and attendance records. (Please see page 10.)*

4. Updated Adult Education Procedures Manual Needed

Prior to the implementation of the new Student Information System (SIS) in Fiscal Year 2018, the Adult and Community Education Department had an ***Attendance Procedures Manual*** on the Department’s SharePoint site. However, this manual became obsolete and was not updated after the implementation of the new SIS system. The lack of complete and consistent written procedures increases the chance of reporting errors.

Management’s Response: *The Adult Education Department will upload, to SharePoint, all SY1819 TA papers by October 1st. (Please see page 10.)*



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306
WEST PALM BEACH, FL 33406

(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org
Hotline: (855) 561-1010

LUNG CHIU, CIG, CPA
INSPECTOR GENERAL

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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Donald E. Fennoy II, Ed.D., Superintendent of Schools
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, Inspector General

DATE: September 28, 2018

SUBJECT: Audit of Adult Education Program

PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2017-18 Work Plan*, we have audited the Adult Education Program for July 1, 2015, through December 31, 2017. The primary objectives of the audit were to (1) ascertain the accuracy of student enrollment and attendance reporting for adult general education classes, and (2) determine whether employee work hours paid by Workforce Development Funds were for services supporting the Adult Education Programs.

SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit included interviewing District staff and reviewing:

- *Florida Statutes*
 - *Section 1004.02(3)* – Definition of Adult general education
 - *Section 1004.93* – Adult general education
 - *Section 1011.80(7)(a)* – Funds for operation of workforce education programs
- *Chapter 2017-70, Laws of Florida, Specific Appropriation 122*
- *Florida Administrative Code (FAC), Chapter 6A-10.0381* – Registration of Adult Education Students and Enrollment Reporting for Adult Education Students

- ***Florida Department of Education’s Technical Assistance Papers (TAP)***
 - Implementation of Adult General Education Instructional Hours/FTE Reporting Procedures in 2006-07 (April 2006)
 - Adult General Education Instructional Hours Reporting Procedures (August 2017)
- ***School Board Policies***
 - ***8.081*** – Adult General Education Program
 - ***8.09*** – Adult Education
- ***District Bulletins***
 - ***#P 17-168 DSCOS*** – Adult Education Attendance Procedures
 - ***#P 18-065 DSCOS*** – FY18 Updated Adult Education Attendance Procedures
- Workforce Development Information System Database (WDIS)
- Adult Education Program Records maintained in the District’s (1) Student TERMS System, (2) e-Attendance System, and (3) Student Information System (SIS)
- Adult Education Program’s payroll records

Audit conclusions were provided to staff during the audit so that necessary corrective actions could be implemented immediately. We appreciate the courtesy and cooperation extended to us by staff during the audit. The final draft report was included in the September 28, 2018, Audit Committee Meeting Agenda.

BACKGROUND

Adult General Education. State Law¹ defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the state’s workforce. The District operates 27 Adult & Community Education sites including one Virtual Community School. The District’s adult education program offers Adult Basic Education, GED, high school credit, and Workforce Development programs. An adult student is one who is beyond the compulsory school age and has legally left school.² The Adult Education Program is funded through Workforce Development funds which are allocated annually by the legislature through the general appropriations bill³. Pursuant to ***Section 1011.80(7)(a), Florida Statutes***, “*a School District... that receives workforce education funds must use the money to benefit the workforce education program it provides.*”

FDOE Reporting Requirement for Adult Education Programs. School districts receiving State funding for adult general educations are required to report the related enrollment records, including student instructional hours, to the Florida Department of Education (FDOE) through the Workforce Development Information System (WDIS).

¹ *Section 1004.02(3), Florida Statutes*

² *Section 1004.02(5), Florida Statutes*

³ *Chapter 2017-70, Laws of Florida, Specific Appropriation 122*

Chapter 6A-10.0381, FAC – *Registration of Adult Education Students and Enrollment Reporting for Adult Education Students*, specifies the procedures and requirements for reporting the enrollment of students in adult general education classes. **Section 7** states, in part, that:

- The minimum threshold for reporting fundable hours is ten (10) instructional hours.
- Instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner.

Section 9(a)1, discusses withdrawal procedures, including administrative withdrawals, as follows:

“The standard for setting the withdrawal date shall be six consecutive absences from a class schedule. Instructional contact hours are reported up to and including the last date of attendance, but should not include any instructional contact hours reported for any period beyond the last date of actual attendance.”

Florida Auditor General’s Audit Findings. The Florida Office of Auditor General (OAG) noted that the District over-reported the instructional hours for some sample adult education students during their 2013, 2014, and 2016 audits of the School District (Operational Audit Reports #2014-163, #2015-090, and #2017-149). Findings reported in the OAG audits indicated that the following reporting errors by the School District, which consistently contributed to over-statement of instructional contact hours to FDOE:

- Incorrect enrollment date in TERMS⁴. The enrollment date was before the student’s start date in the class.
- Contact hours were reported for students who never attended the class.
- Students were not administratively withdrawn, as required, after six consecutive absences.
- The incorrect last date of attendance was entered in TERMS after student was administratively withdrawn for six consecutive absences.
- Attendance records missing or partially available for auditor’s review.

District’s New Student Information System (SIS). Beginning with Fiscal Year 2018, the District replaced the TERMS System with a new Student Information System (SIS) for maintaining student data, schedules, grades, and attendance. Prior to the implementation of the new SIS, attendance procedures and documentation could be inconsistent amongst the school sites. With the new system, all student attendance, including the adult education program, is taken using the SIS interface. Paper attendance rosters are no longer used for adult education.

The August 25, 2017, District **Bulletin #P 18-065 DSCOS, FY18 Updated Adult Education Attendance Procedures**, requires that “*adult education programs must use the attendance software designated by the District*”; “*each teacher is to take attendance in the attendance software on a daily basis*”; and “*only electronic attendance records are required to be kept for each class.*” Other improvements to the process include daily notifications to the schools’ administrators when teachers do not verify attendance, and teachers will receive a reminder message to take attendance on their SIS portal.

⁴ TERMS was the previous mainframe-based Student Information System used by the School District until June 30, 2017.

Adult Education Program Statistics. During Fiscal Years 2016 through 2018, the District reported to FDOE a total of 55,277 students enrolled in 1,764 adult education classes with a total of 7,176,791 instructional contact hours.

Table 1
Adult Education Classes Reported to FDOE
During Fiscal Years 2017 – 2018

Fiscal Year	# of Students	# of Adult Education Classes	# of Instructional Contact Hours
2016	19,460	589	2,603,570
2017	18,567	609	2,417,800
2018	17,250	566	2,155,421
Total	55,277	1,764	7,176,791 Hours

Audit Samples. Based on the prior audits of the Florida Auditor General and input from the Adult Education Department, five sample schools were selected for review during this audit: (1) Atlantic High, (2) Boca Raton High, (3) John I. Leonard High, (4) Palm Beach Central High, and (5) West Boca Raton High.

During July 2015 through December 2017, the District reported a total student enrollment of 6,414 with a total of 639,199 instructional contact hours at the five selected Adult Education sites. We reviewed the attendance records for 315 (157 for FY16, 101 for FY17, and 57 for FY18) sample students reported as enrolled, with a total 24,969 instructional contact hours. 315 sample students represent 5% of the students from the five sample schools. Table 2 shows the number of students selected from these five selected schools.

Table 2
Samples Selected for Testing

School	FY16		FY17		FY18 *	
	# of Sample Students	# of Instructional Contact Hours	# of Sample Students	# of Instructional Contact Hours	# of Sample Students	# of Instructional Contact Hours
Atlantic High	42	3,316 Hours	28	2,021 Hours	15	909 Hours
Boca Raton High	35	3,200	43	3,669	18	1,589
John I. Leonard High	29	3,113	17	1,600	11	1,092
Palm Beach Central High	24	1,583	5	246	7	471
West Boca Raton High	27	1,613	8	214	6	333
Total	157	12,825 Hours	101	7,750 Hours	57	4,394 Hours

Notes: (1) FY18 included only the Fall 2017 Term (August through December 2017).

(2) The samples represented 5% of the students from the selected schools.

(3) Student information was maintained in the District’s (a) Student TERMS System in FY16 and FY17, and (b) new Student Information System (SIS) beginning FY18.

CONCLUSIONS

1. Improvement in Attendance Reporting Accuracy

Error Rate Decreased from 49% in FY16 to 9% in FY18. The reporting accuracy had improved significantly, based on OIG’s review of 315 sample student attendance records and the information reported to the FDOE. Specifically, the reporting errors of sample students that had errors decreased from 49% in FY16 to 13% in FY17, and 9% in FY18. The over-reported hours had decreased from 14% in FY16 to 2% in FY17, and 3% in FY18. Table 3 summarizes the over-reporting errors of instructional hours for the sample schools.

Table 3
Summary of Over-Reported Instructional Contact Hours
From Sample Students

School	FY16				FY17				FY18			
	Audit Samples		Samples with Reporting Errors		Audit Samples		Samples with Reporting Errors		Audit Samples		Samples with Reporting Errors	
	# of Students	# of Hours Reported	# of Student	# of Over-Reported Hours	# of Students	# of Hours Reported	# of Students	# of Over-Reported Hours	# of Students	# of Hours Reported	# of Students	# of Over-Reported Hours
Atlantic High	42	3,316	16 (38%)	280 (8%)	28	2,021	3 (11%)	5 (0.2%)	15	909	1 (7%)	20 (2%)
Boca Raton High	35	3,200	22 (63%)	555 (17%)	43	3,669	2 (5%)	62 (2%)	18	1,589	1 (6%)	12 (0.8%)
John I. Leonard High	29	3,113	18 (62%)	458 (15%)	17	1,600	4 (24%)	28 (2%)	11	1,092	1 (9%)	12 (1%)
Palm Beach Central High	24	1,583	9 (38%)	171 (11%)	5	246	2 (40%)	54 (22%)	7	471	2 (29%)	100 (21%)
West Boca Raton High	27	1,613	12 (44%)	275 (17%)	8	214	2 (25%)	33 (15%)	6	333	–	–
Total	157	12,825 Hours	77 (49%)	1,739 Hours (14%)	101	7,750 Hours	13 (13%)	182 Hours (2%)	57	4,394 Hours	5 (9%)	144 Hours (3%)

Management’s Response: We concur. There has been a dramatic improvement in minimizing reporting [errors in] instructional hours. (Please see page 10.)

2. Causes for Over-Reporting Errors in Instructional Contact Hours

Our testing found the following errors which resulted in a total of 2,064 overstated instructional contact hours for 95 (30%) of the 315 sample students for Fiscal Years 2016, 2017, and 2018. The causes for the over-reporting errors included: (1) incorrect enrollment dates, (2) students did not attend the enrolled courses, (3) incorrect withdrawal dates, and (4) schools failed to administratively withdraw students after six consecutive absences. Table 4 summarizes the causes for over-reported instructional hours.

**Table 4
Summary of Overstated Instructional Contact Hours**

Reasons for Overstatement	FY16		FY17		FY18		Total	
	# of Students	# of Over-Reported Hours	# of Students	# of Over-Reported Hours	# of Students	# of Over-Reported Hours	# of Students	# of Over-Reported Hours
Incorrect enrollment dates	44	467	9	90	2	25	55	582
Students did not attend the courses	8	536	1	46	–	–	9	582
Incorrect last date of attendance	10	254	3	45	1	20	14	319
Failure to administratively withdraw students after six consecutive absences	15	482	–	–	2	99	17	581
Total	77	1,739 Hours	13	181 Hours	5	144 Hours	95	2,064 Hours

Causes for Over-Reporting Errors in Instructional Hours During FY 2016, 2017, and 2018

- Incorrect Enrollment Dates

Enrollment date is the first date the student attends the class.⁵ The “incorrect enrollment date” is referred to the date preceding the student starting date in the course. Our review found 55 sample students had incorrect enrollment dates recorded in the District’s TERMS and SIS databases, resulting in an overstatement of 582 instructional contact hours during Fiscal Years 2016, 2017, and 2018. This error occurred when students registered for a class but did not attend the first day of class; however, the student records were not updated to reflect the absences.

- Students Registered for Courses but Never Attended

Chapter 6A-10.0381(7)(a), FAC, defines instructional contact hours as the scheduled hours that occur between the date of enrollment in a class and the sooner of withdrawal date or end-of-class date. Our review of available attendance records identified the student records were not updated for nine of the sample students who registered for adult education courses but did not attend the classes. These errors resulted in an overstatement of 582 instructional contact hours during Fiscal Years 2016 and 2017. No errors were noted in the Fiscal Year 2018 sample students.

⁵ *District Bulletins #P 17-168 DSCOS and #P 18-065 DSCOS*

- Incorrect Last Dates of Attendance

In accordance with FDOE's instructions, the date of withdrawal for a student should not exceed the last date of physical attendance in the class. For 14 sample students, their instructional contact hours were mistakenly overstated by 319 hours because staff recorded the dates when the instructors notified the administrator (or staff responsible for updating the student information system) as the students' last dates of attendance.

- Students Not Administratively Withdrawn After Six Consecutive Absences

Chapter 6A-10.0381(9)(a)1, FAC, requires adult students be withdrawn from a course after six consecutive absences. The withdrawal date for the student must be the last date the student attended the class prior to the six consecutive absences. Our review found that 17 sample students had six or more consecutive absences but were not administratively withdrawn from the courses. Their last day was reported as the end of the term, not the actual last day of attendance. This error resulted in a total overstatement of 581 hours during fiscal years 2016 through 2018.

Recommendation

Accurate student enrollment and attendance records should be recorded in the District's SIS system and submitted to the Florida Department of Education. The Adult Education Department should develop, implement, and enforce procedures for schools to ensure that:

- Student attendance is taken daily.
- The SIS database be accurately updated with student's enrollment date as the first date of class attendance.
- Students who enroll in adult education classes but never attend should be withdrawn and their class schedules should be removed from the SIS database.
- Students with six consecutive absences be administratively withdrawn from the classes in accordance with FDOE's requirement, and the SIS database should be updated accordingly.

Management's Response: Causes for Over-Reporting Errors in Instructional Contact Hour:

- ***Student attendance is taken daily-*** School site administrators are tasked with ensuring that attendance is taken daily by their teachers directly in SIS. SIS notifies Assistant Principals when attendance is not taken. In addition, the Adult Education Department conducts attendance spot checks every term to assist sites in checking their attendance. Reminders throughout the term are also sent out to all Assistant Principals reminding them to check attendance.

- ***The SIS database be accurately updated with student’s enrollment date as the first date of class attendance*** – School site administrators have access to the First Day Present Report which was created to ensure that the student’s enrollment date is the first day they were present in class. Schools are reminded throughout the term to run this report and make the necessary adjustments.
- ***Students who enroll in adult education classes but never attend should be withdrawn and their class schedules should be removed from the SIS database*** – School site administrators have access to the First Day Present report which will indicate if a student does not have a start date. Once it is determined a student has not attended, school sites must DNE a student in SIS (job aids available).
- ***Students with six consecutive absences be administratively withdrawn from the class in accordance with FDOE’s requirement, and the SIS database should be updated accordingly*** - School site administrators have access to the Six Consecutive Absence Report in SIS. School sites should run this report daily and withdraw students immediately. The Six Consecutive Absence Report also indicates the last day present which is the date that should be used as the withdrawal date. In addition, the Adult Education Department sends out reminders throughout the term reminding administrators to run this report.

(Please see page 10.)

3. Payroll Expenditures Appeared Reasonable

Section 1011.80(7)(a), Florida Statutes states “a School District..... that receives workforce education funds must use the money to benefit the workforce education program it provides.” From July 1, 2014, through June 30, 2017, the Adult Education Program incurred a total of \$38,530,523 in payroll expenses for an average of 1,021 employees per year. (See Table 5)

Table 5
Payroll Expenditures for Adult Education Program (Fund #1401)

	FY 2015	FY 2016	FY 2017	Total
Salaries - Regular	\$ 9,505,782	\$ 9,785,447	\$ 6,985,843	\$ 26,277,072
Salaries - Part Time	\$ 4,480,397	\$ 4,539,213	\$ 3,233,841	\$ 12,253,451
Total Adult Ed Salaries	\$ 13,986,179	\$ 14,324,660	\$10,219,684	\$ 38,530,523
Number of Employees	1,119	1,059	884	Average 1,021
Sampled Employees	50	50	50	150
Sampled Salaries	\$ 537,206	\$ 371,222	\$ 419,403	\$ 1,327,831
Percent Sampled	4%	3%	4%	3%

We reviewed the adult education program’s payroll records for 150 sample employees, totaling \$1,327,831 during July 1, 2014, through June 30, 2017. We compared the reported work hours in PeopleSoft System to (1) PeopleSoft’s *Position Status Reports*, (2) Adult Education

Programs' *Master Schedules*, and (3) *Adult and Community School Teacher Roster and Assigned Hours Reports* (PBSD2244).

Our review concluded that the reported work hours appeared reasonable, except that 80.47 hours (amounted to \$1,075.50, or 0.08%) were incorrectly charged to the Adult Education Programs at two schools. These minor errors included: (a) 59.75 hours for Atlantic High's security personnel who worked during August 2016 while the Adult Education Program was not in session, and (b) 20.75 hours associated with facilities leasing activities for the Community School Program at Boca Raton High. These errors may have occurred if the employee inadvertently selected the incorrect job number on the time collection device when clocking in and out.

Recommendation

Site administrators should monitor employees' time and attendance records to ensure correct job number is used for employees who have multiple job codes when clocking in and out using the time collection device.

Management's Response: Site administrators are required to approve all timesheets and review their time and attendance records. (Please see page 10.)

4. Updated Adult Education Procedures Manual Needed

Currently, there is no written procedures manual for the Adult Education Programs. The Department of Adult and Community Education informs the District's Adult Education sites of the proper procedures through various routes such as directives, SIS job aids, and memoranda. For example, a memorandum dated September 18, 2018, was issued to remind school staff of attendance procedures for emergency days.

Prior to the implementation of SIS in Fiscal Year 2018, the Adult and Community Education Department had an *Attendance Procedures Manual* on the Department's SharePoint site. However, this manual became obsolete and was not updated. The lack of complete and consistent written procedures increases the chance of reporting errors.

Recommendation

To ensure consistent and up-to-date procedures are implemented at all District's Adult and Community School centers, a written Procedures Manual for Adult and Community Education should be developed and implemented.

Management's Response: The Adult Education Department will upload, to SharePoint, all SY1819 TA papers by October 1st. (Please see page 10.)

– End of Report –

Management's Response
Department of Adult & Community Education

Management Response to Audit of Adult Education Programs



1. Improvement in Attendance Reporting Accuracy-

We concur. There has been a dramatic improvement in minimizing reporting instructional hours.

2. Causes for Over-Reporting Errors in Instructional Contact Hours

- **Student attendance is taken daily-** School site administrators are tasked with ensuring that attendance is taken daily by their teachers directly in SIS. SIS notifies Assistant Principals when attendance is not taken. In addition, the Adult Education Department conducts attendance spot checks every term to assist sites in checking their attendance. Reminders throughout the term are also sent out to all Assistant Principals reminding them to check attendance.
- **The SIS database be accurately updated with student's enrollment date as the first date of class attendance** – School site administrators have access to the First Day Present Report which was created to ensure that the student's enrollment date is the first day they were present in class. Schools are reminded throughout the term to run this report and make the necessary adjustments.
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- **Students with six consecutive absences be administratively withdrawn from the class in accordance with FDOE's requirement, and the SIS database should be updated accordingly** - School site administrators have access to the Six Consecutive Absence Report in SIS. School sites should run this report daily and withdraw students immediately. The Six Consecutive Absence Report also indicates the last day present which is the date that should be used as the withdrawal date. In addition, the Adult Education Department sends out reminders throughout the term reminding administrators to run this report.

3. Payroll Expenditures

Site administrators are required to approve all timesheets and review their time and attendance records.

4. Updated Adult Education Procedures Manual

The Adult Education Department will upload, to SharePoint, all SY1819 TA papers by October 1st.

Source: September 12, 2018, Email from Mr. Fred Barch, Director of Adult & Community Education, to the OIG with copy to Dr. Peter Licata, Assistant Superintendent of Choice & Innovation.