

**Columbus City Schools  
Office of Internal Audit**



**COLUMBUS  
CITY SCHOOLS**

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**2017- 2018 High School Audits**

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**Report Date: September 27, 2018**

## Table of Contents

<b>Title</b>	<b>Page</b>
Executive Summary	3
Audit Objectives	5
Audit Scope	5
Methodologies	6
Background	6
Report Issues and Management Responses	7

## **Executive Summary**

The Columbus City Schools (District) Office of Internal Audit (OIA) has recently completed an audit of various District High Schools. The District has 14 traditional high schools with grades 9 - 12 and 2 career centers. It also has five high schools that also house middle school students at the high school location.

OIA developed risk factors by which all high schools were evaluated. Among these risk factors were previous known issues, new leadership, Auditor of State comments from prior audits, etc... The eight high schools that totaled the highest on the risk assessment were then selected for audits in SY16-17, the next highest were selected for audits in SY17-18, this included the following high schools:

Africentric Early College  
Beechcroft  
Briggs  
Downtown High School  
Fort Hayes Arts & Academic  
Fort Hayes Career Center  
Marion-Franklin  
Northland

Each selected high school was reviewed for the same audit segments: Student Activities, Safety & Security, Substitute Employee Management System (SEMS), KRONOS, and Attendance Codes.

Based on the results of our work during these audits of the eight high schools, we found areas where improvements could be made to strengthen the internal control environment and enhancements could be made to current processes to increase the efficiency and effectiveness of the audit segments previously identified.

During the course of our reviews we made School Administration and staff, Treasurer and Superintendent's staff aware of our issues, comments and recommendations for improvement. Good discussion took place regarding the recommendations. Personnel have already begun to make strides towards improvement. OIA appreciates the cooperation extended to us and the assistance of all staff we came into contact with as we performed our audit.

The following are OIA issues noted during the review:

**Risk Ratings, defined:**

**1 – High/unacceptable risk requiring immediate corrective action;**

**2 – Moderate/undesirable risk requiring future corrective action;**

**3 – Low/minor risk that management should assess for potential corrective action.**

Issues	Risk Rating		
	1	2	3
<b>Objective 1:</b> To determine that selected student activity events are properly reconciled and all funds and sales product has been accounted for properly.			
<b>Issue No. 1</b> - Revenue being collected by the student advisors and pay-ins being processed by Area Treasurers did not have sufficient support documentation as required by the Student Activity Handbook.			X
<b>Issue No. 2</b> - Sufficient reconciliations of collected revenue versus the amount that should have been collected are not completed.			X
<b>Objective 2:</b> To determine each school has an Emergency Operations Plan, all safety drills have taken place in the appropriate time frame, and the security cameras are strategically placed, coverage is sufficient and they are all operational.			
<b>Issue No. 3</b> - Documented procedures for the Lobby Guard Visitor Management system are not kept in an easily retrievable manner.			X
<b>Issue No. 4</b> - The Lobby Guard Visitor Management system was non-operational at two of our sampled schools for three weeks and two months, respectively.			X
<b>Objective 3:</b> To determine SEMS is properly utilized and supported by appropriate records.			
<b>Issue No. 5</b> - Inconsistent process for documenting and approving substitute jobs		X	
<b>Objective 4:</b> To determine KRONOS procedures are being followed and sufficient documentation exists for adjustments made to KRONOS.			
<b>Issue No. 6</b> - Inconsistent process for documenting and approving manual KRONOS entries.		X	
<b>Objective 5:</b> To determine the attendance code entered in Infinite Campus, excused absences, and required attendance letters are in accordance with CCS policies and procedures and are properly supported by sufficient documentation.			

Issues	Risk Rating		
	1	2	3
<b>Issue No. 7</b> - Insufficient support documentation for attendance code entries.			X
<b>Issue No. 8</b> - Insufficient supporting documentation for attendance changes or deletions in Infinite Campus.		X	

**Audit Objectives**

The objectives of the audit were as follows:

Student activities accounts

- To determine that selected student activity events are properly reconciled and all funds and sales product has been accounted for properly.

Safety & Security

- To determine each school has an Emergency Operations Plan;
- To determine all safety drills have taken place in the appropriate time frame; and
- To determine security cameras are strategically placed, coverage is sufficient and they are all operational.

SEMS

- To determine SEMS is properly utilized and supported by appropriate records.

KRONOS

- To determine KRONOS procedures are being followed and sufficient documentation exists for adjustments made to KRONOS.

Attendance

- To determine the attendance code entered in Infinite Campus, excused absences, and required attendance letters are in accordance with CCS policies and procedures and are properly supported by sufficient documentation.

**Audit Scope**

OIA established the scope of the audit to include a review of basic operational aspects of the processes, verification of compliance requirements, and evaluation of internal control environments as they relate to the noted objectives. In an effort to keep the audit information as current as possible, we utilized a rolling nine-month audit period for each school. The audit period for our high school audits was various points in 2017 – 2018, depending on when we performed

the audit of each high school. Our specific audit scope for each audit included the preceding nine months.

### **Methodologies**

To accomplish our stated objectives, OIA performed the following tasks related to those objectives:

- Review of various authoritative literature governing work reviewed (i.e. Relevant Ohio Revised Code & Ohio Administrative Code sections, various federal grant guidance, etc...);
- Review of relevant District policies and procedures;
- Interview the District's school principals and various school staff as their work related to the areas being audited;
- Observation and documentation of key processes;
- Review of management reports, support documentation, and other relevant information;
- Review of Columbus City Schools' (CCS) Board of Education policies; and
- Review of best practices used by other entities performing similar functions.

### **Background**

The District has numerous decentralized functions. Among these were some of the audit segments included with this audit.

Student activity accounts have dual responsibility: Superintendent and Treasurer. The student advisors are school staff and report through the school Principal, who reports up through the Superintendent's Office. The Treasurer's Office has oversight of all the accounts and provides guidance to the student advisors. Additionally, the Treasurer's Office is responsible for overseeing all revenue brought in by the District. Some examples of student activities are: Senior class dues, athletic ticket sales, theatre or choir productions, and fundraisers.

Safety & Security is responsible for overseeing emergency plans and safety drills at all locations throughout the District. These locations are required to have plans in place in the event of an emergency and required to conduct various drills periodically throughout the school year. Safety & Security is also responsible for granting building access to staff/contractors, overseeing the Lobby Guard Management System and managing the District's security cameras for all CCS buildings.

The SEMS records teacher absences and assigns substitutes. This is an automated process, but there are manual controls that supplement this automation. The SEMS staff report through the Executive Director of Human Resources to the Chief Operations Officer and then to the Superintendent.

KRONOS is the timekeeping system to record time worked for many CCS employees. The information captured in this system is used to pay CCS employees. KRONOS functionally is handled by the Payroll Department in the Treasurer's Office.

Attendance is entered by school staff and monitored by the Office of Accountability. School staff report through the Chief Academic Office to the Superintendent.

**Results of the Financial and Compliance Audit of the eight high schools – Issues and Recommendations:**

**Issue No. 1 - Revenue being collected by the student advisors and pay-ins being processed by Area Treasurers did not have sufficient support documentation as required by the Student Activity Handbook.**

Student Activities

We found 33% (2 of 6) of the revenue collections of student activity accounts tested did not have sufficient support documentation. This documentation was not provided with deposit information by the student advisor and not obtained and attached to the pay-in by the Area Treasurer. This makes it difficult to determine if the correct amount of revenue was collected and deposited.

The Student Activity Handbook is a document developed by and updated annually by the Treasurer's Office. It contains examples of sufficient documentation that should be attached to each processed pay-in to substantiate the amount of revenue being deposited.

**Recommendation**

1. The Department of Academic Achievement Support Services management should consult with the Treasurer's Office to obtain procedures that will ensure sufficient documentation is obtained and attached to all pay-ins, this would include a copy of the receipts issued to payers. This documentation will help to support the pay-in amounts and increase the completeness and accuracy of the transaction. The receipts and other supporting documentation should be submitted to the assigned Area Treasurer for their review and approval. This will help to ensure that the transaction is properly accounted for and that an audit trail is established for the funds that are received.

**Management Response:** The Department of Academic Achievement Student Support Services management will consult with the Treasurer's Office to obtain procedures that will ensure sufficient documentation is obtained and attached to all pay-ins, this would include a copy of the receipts issued to payers. This documentation will help to support the pay-in amounts and increase the completeness and accuracy of the transaction. The receipts and other supporting documentation will be submitted to the assigned Area Treasurer for their review and approval. This will help to ensure that the transaction is properly accounted for and that an audit trail is established for the funds that are received. Individuals who are repeatedly non-compliant may lose the privilege of advising.

**Process Owner:** Area Treasurer and Building Principal

**Implementation Date:** October 29, 2018

**Issue No. 2 -Sufficient reconciliations of collected revenue versus the amount that should have been collected are not completed.**

We found 50% (3 of 6) of the sampled student activity fund revenues were not properly reconciled after the event by the student advisor. Current documentation, if it exists, lists the amounts deposited, but nothing comparing the amount that should have been collected as compared to the amount of revenue that was collected.

One fundraiser had \$2,470 documented as collected, yet only \$2,106 was found to have been deposited. A difference of \$364.

**Recommendation**

2. The Department of Academic Achievement Support Services management should ensure all student activity advisors complete a reconciliation of funds deposited for a particular student activity event with the amount of funds that should have been collected. This reconciliation should be completed by the student advisor at the conclusion of the event and submitted to the assigned Area Treasurer, who should review it for sufficiency. Any discrepancies should be properly researched and appropriate resolution documented. This will help to ensure all student activity funds are collected and accounted for properly.

**Management Response:** The Area Treasurer will ensure all student activity advisors complete a reconciliation of funds deposited for a particular student activity event with the amount of funds that should have been collected will be completed by the student advisor at the conclusion of the event. This reconciliation will be submitted to the assigned Area Treasurer, who should review it for sufficiency. The building principal will be notified of any discrepancies. Discrepancies will be properly researched by the Area Treasurer and appropriate resolution documented. This will help to ensure all student activity funds are collected and accounted for properly. Individuals who are repeatedly non-compliant may lose the privilege of advising.

**Process Owner:** Area Treasurer and Building Principal

**Implementation Date:** October 29, 2018

**Issue No. 3 – Documented procedures for the Lobby Guard Visitor Management system are not kept in an easily retrievable manner.**

The Lobby Guard Visitor Management system analysis could match a visitor with someone who is in the national sexual offender databases or customized lists of known local offenders or an unwanted guest. Staff should know exactly what to do in these situations and all staff should be doing the same thing. While there are written procedures for the Lobby Guard Visitor Management system, these procedures are not kept in a centralized place that is handy to the staff responsible for the Lobby Guard Visitor Management system.

**Recommendation**

3. The Office of Safety & Security staff should evaluate the process that involves the Lobby Guard Visitor Management System and compile all written procedures and additional guidance on protocols that school staff members have to adhere to and outline steps on how



to operate the various components of the system. This will help to ensure that all staff members are aware of the procedures and that the protocols are applied consistently districtwide.

**Management Response:** Written instructions on the use of LobbyGuard will be located on the Safety and Security website that will include written procedures, guidance and protocols for schools and non-academic buildings. LobbyGuard training opportunities will be provided each month, by safety and security, for all district staff.

**Process Owner:** Director, Office of Safety & Security

**Implementation Date:** Written instructions and training will be available starting October 1<sup>st</sup>, 2018

**Issue No. 4 – The Lobby Guard Visitor Management system was non-operational at two of our sampled schools for three weeks and two months, respectively.**

One school had connectivity issues with its Lobby Guard Visitor Management system and it was non-operational for three weeks. This resulted in visitors to the school during this time not being checked against the information contained within the Lobby Guard Visitor Management system.

One school did not have the Lobby Guard Visitor Management system plugged in to an electrical receptacle, therefore it did not have power to operate. This caused the Lobby Guard Visitor Management system to be non-operational for two months.

During the above noted instances, while the Lobby Guard Visitor Management system was nonoperational, each school did have a sign-in log for visitors and normal school access restrictions were in place.

**Recommendation**

4. The Office of Safety & Security staff should develop a process to monitor visitor numbers at schools. If trends develop or things don't seem normal, the school should be contacted to determine if the Lobby Guard Visitor Management system can be fixed by the school staff or if it needs to be serviced by other personnel. This will help to ensure all visitors into District school buildings have been run through the Lobby Guard Visitor Management system.

**Management Response:** The Office of Safety and Security is working with LobbyGuard engineers to develop and implement a process for monitoring all schools simultaneously and providing notifications when systems are off-line or not being used.

**Process Owner:** Director, Office of Safety & Security

**Implementation Date:** Work on this process has already begun and hoping to have the final product in place by January 2019. The Office of Safety and Security started this work in August of 2018. We currently receive monthly monitoring reports on system usage. We are working to improve system to provide real-time data and notifications.

**Issue No. 5 – Inconsistent process for documenting and approving substitute jobs.**

The process for documenting and approving substitute job completion is insufficient. During our review we noted the following:

- Substitutes were signing in and out on the substitute register upon arrival instead of in upon arrival and out upon departure;
- 55% (44 of 80) of the SEMS jobs tested contained no evidence the substitute swiped in and out of KRONOS as required. For those that did swipe in and out of KRONOS, there was no verification performed at the building level;
- 49% (39 of 80) of the SEMS jobs tested; it was noted the substitute assignments were verified or approved by the building secretary and not a building administrator. There was no reconciliation against the KRONOS entries or the substitute register prior to verifying the SEMS job;
- 51% (41 of 80) of the SEMS jobs tested; it was noted the substitute assignments were verified/approved by the SEMS team in Human Resources and not at the building level as required. All non-verified SEMS jobs, at the end of a pay period, were verified by the SEMS team in Human Resources without additional steps to verify the work was completed; and
  - A review of a single pay period (10/21/2017 – 11/3/2017) showed 74.7% (1,898 of 2,539) of the substitute job payments for this pay period were initiated by the SEMS team in Human Resources “verifying” the job completion and not by the building administration.

### **Recommendation**

5. The Department of Academic Achievement Support Services management should consult with the Office of Human Resources staff to obtain procedures that can be distributed to the school staff that will provide guidance regarding the documenting and approving of substitute jobs. The procedures should include, but not be limited to, the proper segregation of duties, utilizing technology to minimize manual entries, reconciliation of substitute’s hours/jobs paid to systematic KRONOS entries, approval at the building administration level for all substitute jobs completed to authorize payment, and escalation of nonconformance with stated guidelines. This will help increase the likelihood that completed substitute jobs are properly supported, approved, and paid timely.

**Management Response:** The Department of Academic Achievement Student Support Services management will consult with the Human Resources, SEMS, and Kronos Offices to obtain procedures and conduct a feasibility study that will provide guidance regarding the documenting and approving of substitute jobs.

**Process Owner:** Human Resources, SEMS and Finance

**Implementation Date:** Not provided with original management response

### **Issue No. 6 – Inconsistent process for documenting and approving manual KRONOS entries.**

The process for documenting and approving manual KRONOS entries is insufficient. During our review we noted the following:

- 89% (50 of 56) of the employee's pay periods tested, which had one or more manual time swipes entered, there was no documentary evidence to support the manual KRONOS entry. Most of the manual entries were initiated based on verbal conversations with the building timekeeper;
- 100% (56 of 56) of the manual entries tested did not have any evidence of supervisory approval of this manual entry. Most of the administrators, responsible for approving payroll were unaware of the specific manual entries entered by their timekeeper; and
- All of the building administrators interviewed did not know how to distinguish a manual KRONOS entry from a systematic KRONOS entry in order to determine reasonableness and appropriateness of the manual entries.

### **Recommendation**

6. The Department of Academic Achievement Support Services management should consult with the Treasurer's Office to obtain procedures that can be distributed to the school staff that will provide sufficient guidance regarding the documenting and approving of manual entries in KRONOS. The procedures should include, but not limited to, documentary support required for manual entries into KRONOS, evidence of administrator approval for manual entries into KRONOS, identification of systematic verses manual entries into KRONOS, and oversight processes by administrators in order to determine the reasonableness and appropriateness of the manual entries. This will help increase the likelihood that manual KRONOS entries are properly supported, approved, and reviewed for reasonableness and appropriateness prior to the bi-weekly payroll being processed.

**Management Response:** The Department of Academic Achievement Support Services management will consult with the Treasurer's Office to obtain procedures that can be distributed to the school staff that will provide sufficient guidance regarding the documenting and approving of manual entries in KRONOS. The procedures will include, but not limited to, documentary support required for manual entries into KRONOS, evidence of administrator approval for manual entries into KRONOS, identification of systematic verses manual entries into KRONOS, and oversight processes by administrators in order to determine the reasonableness and appropriateness of the manual entries. This will help increase the likelihood that manual KRONOS entries are properly supported, approved, and reviewed for reasonableness and appropriateness prior to the bi-weekly payroll being processed.

**Process Owner:** Human Resources, SEMS and Finance

**Implementation Date:** Not provided with original management response

### **Issue No. 7 – Insufficient support documentation for attendance code entries.**

CCS has attendance codes assigned for various types of absences in order to properly classify the attendance event. During OIA's review, we found 8% (6 of 80) of the attendance events reviewed had insufficient support. Of the six above referenced events, one did not have sufficient documentation and five could not be located.

### **Recommendation**

7. The Department of Academic Achievement Support Services management should send communications out to school staff and building administration relating to the established

procedures in place for entering attendance. School administration should periodically monitor the work performed in regards to the entering of attendance codes to ensure it is being completed as required. These steps will help to ensure the attendance entry changes and deletions, as well as the schedule changes, are complete, accurate, and properly supported.

**Management Response:** The Department of Academic Achievement Student Support Services management will send communications out to school staff and building administration relating to the established procedures in place for entering attendance. School administration will periodically monitor the work performed in regards to the entering of attendance codes to ensure it is being completed as required. These steps will help to ensure the attendance entry changes and deletions, as well as the schedule changes, are complete, accurate, and properly supported.

**Process Owner:** Building Principal

**Implementation Date:** October 29, 2018

**Issue No. 8 – Insufficient supporting documentation for attendance changes or deletions in Infinite Campus.**

When changes or deletions occur to attendance entries in Infinite Campus, there are certain documents required to support the change or deletion. These include, but are not limited to, a copy of the period detail report prior to the change/deletion; notation in the Infinite Campus comments section the reason for the change; supporting documentation for the revised attendance entry or reason for the deletion; and when appropriate, verification the Principal was notified and approved the change/deletion. During our testing of 80 attendance changes/deletions, we noted the following:

- 50 of the 80 did not require a copy of the Period Detail Report due to being the first entry after the teacher's attendance entry, the change was requested in writing by the teacher, or the change/deletion was due to a behavior correction that affected the attendance. 47% (14 of 30) of the attendance changes and deletions reviewed did not have the Period Detail Report printed prior to the change or deletion being made;
- 15% (12 of 80) of the sample did not have documentation supporting the change/deletion made or the documentation available was not sufficient to support the change/deletion of the attendance entry;
- 24 of the 80 did not require the Principal to be notified prior to the change as the deletion was initiated and documented by the teacher to remove an attendance error, the change was a result of updating the Behavior Attendance Audit Report, or the change/delete was the result of a withdrawal. 55% (31 of 56) of the attendance changes/deletions did not have evidence the Principal was notified in writing by either e-mail or the use of the CCS form as required in the CCS guidance; and
- OIA reviewed the Attendance Change Tracker report for reasonableness of attendance deletions made by guidance counselors or building administration. There was evidence of student schedule changes being backdated resulting in erased absences and the erroneously erased absences not being re-entered for six of the eight schools reviewed. There is a significant reduction in the number of erroneously erased absences from past reviews; however, the schedule change processes are not being consistently followed and the building

level monthly review of the ACTR modifications is not occurring on a consistent basis resulting in erroneously erased absences not being re-entered in a timely manner.

**Recommendation**

8. The Department of Academic Achievement Support Services management should consult with the Department of Accountability and Other Support Services management to determine the best way to increase compliance with established procedures relating to attendance codes. School administration should periodically monitor the work performed in regards to the attendance codes to ensure it is being completed as required. If problems occur, training should be given to staff to ensure they understand how to perform tasks as they relate to attendance codes. Finally, building administration should run the ACTR on the monthly schedule indicated in the management oversight guidelines and review any attendance modifications and/or deletions made by building guidance counselors or building administration for completeness and accuracy and ensure any erroneously erased absences are documented and corrected. These steps will help to ensure the attendance entry changes and deletions, as well as the schedule changes, are complete, accurate, and properly supported.

**Management Response:** The Department of Academic Achievement Support Services management will consult with the Department of Accountability and Other Support Services management to determine the best way to increase compliance with established procedures relating to attendance codes. School administration will periodically monitor the work performed in regards to the attendance codes to ensure it is being completed as required. If problems occur, training will be given to staff to ensure they understand how to perform tasks as they relate to attendance codes. Finally, building administration will run the ACTR on the monthly schedule indicated in the management oversight guidelines and review any attendance modifications and/or deletions made by building guidance counselors or building administration for completeness and accuracy and ensure any erroneously erased absences are documented and corrected. These steps will help to ensure the attendance entry changes and deletions, as well as the schedule changes, are complete, accurate, and properly supported.

**Process Owner:** Building Principal

**Implementation Date:** October 29, 2018