Tucson Unified
SCHOOL DISTRICT

EQUALITY DIVERSITY AND INCLUSIVENESS (EDI)
INTERNAL AUDIT REPORT

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LIST OF ACRONYMS

ABBREVIATION	DEFINITION
ADA -	Americans with Disabilities Act
ADOE	Arizona Department of Education
A.R.S.	Arizona Revised Statutes
CRT	Culturally Responsive Teaching
CSP	Comprehensive School Plan
DASA	Dignity for All Students Act
DOE	Department of Education
ELA	English Language Arts
EDI	Equity, Diversity, and Inclusion
ELL	English Language Learner
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
FAPE	Free Appropriate Public Education
IIA	Institute of Internal Auditors
IDEA	Individuals with Disabilities Educating Act
IEP	Individualized Education Program (IEP)
IDEA	Individuals with Disabilities Education Act
iVEE	Infinite Visions Enterprise Edition, powers ERP software, (aka iVisions)
LEP	Limited English Proficient
LGBTQ+	Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, and others
MRC's	Management Responses & Commitments
MTSS	Multi-Tiered System of Supports
OCR	Office for Civil Rights
OIA	Office of Internal Audit
PIA	Performance Impact Analysis
PBIS	Positive Behavioral Interventions and Support
RTI	Response to Intervention
SEL	Social-Emotional Learning
SES	Socioeconomic Status
SPED	Special Education
UDL	Universal Design for Learning
TUSD	Tucson Unified School District
USFR	Uniform System of Financial Records

EXECUTIVE SUMMARY

The Office of Internal Audit (OIA) has completed the performance audit of the Equity, Diversity, and Inclusiveness (EDI) department, as outlined in the updated Annual Audit Plan for the 2023-2024 school year.

Previously, the EDI department was managed by Dr. Brown, Assistant Superintendent, who reported directly to Dr. Trujillo, TUSD's Superintendent. Dr. Brown accepted a superintendent position in the Chicago area and submitted her resignation to TUSD on May 2, 2024.

Dr. Brown supervised the following programs: Family and Community Engagement (FACE), all student services (African American, Mexican American, Native American, and Asian Pacific and Refugees), Magnet, and Desegregation.

Currently, the supervision of the EDI department is split between two Assistant Superintendents:

- FACE and all student services are under the supervision of the Assistant Superintendent for Leadership & Student Success.
- The Desegregation and Magnet programs are supervised by the Sr. Director of Magnet, who report to the Assistant Superintendent of Curriculum and Instruction.

As of the date of this report, there has been no announcement regarding Dr. Brown's replacement, or the ongoing management of the EDI department.

The purpose of the EDI audit was to assess the department's operational efficiencies, effectiveness, and adherence to existing policies, procedures, requirements, and court agreements. The audit scope covered activities from August 3, 2022, to May 31, 2024.

The methodology used to determine which EDI employees to interview from both the administrative and student services sections, the audit utilized interval selection. Random selection was also employed to verify the department's processes, procedures, and functions, assessing their efficiency, effectiveness, and compliance with relevant policies and agreements.

The audit objectives were accomplished through several methods:

a. Interviewing EDI staff, including directors overseeing various programs and services.

b. Reviewing the strategic plans for student services.

c. Analyzing processes, procedures, policies, and court mandates to evaluate compliance.

d. Evaluating, tracing, and verifying expenses related to events, including their purpose and impact.

e. Assessing the department's practices against applicable benchmarks and guidelines.

f. Comparing data provided by staff with information obtained from collaborating departments, focusing on:

    i. Management, supervision, and support of EDI employees.

    ii. Development and implementation of initiatives and programs.

    iii. Verification of employee access and rights within the system.

    iv. Review and verification of expenses.

The audit excluded staff and activities related to substitute teachers, employee benefits, wellness, and EEO/ADA functions.

Performance audits typically lack well-defined criteria; instead, they rely on comparing processes to benchmarks and acceptable practices to evaluate a department's efficiency and effectiveness.

For this internal audit, District's policies, TUSD strategic plans, student services strategic plans, best practices, applicable court agreements, revised court orders, mandates related to desegregation matters, and other relevant guidelines were used.

Due to ongoing technological issues, resolved on Friday, July 26, 2024, the preliminary internal audit report was delivered on July 29, 2024, five days later than the originally scheduled date of July 22, 2024, as noted in the updated annual audit plan and letter of intent.

This report categorizes observations into seven distinct areas: Organizational Management and Structure, Leadership and Communication, Ethical Compliance and Concerns, Policies and Procedures, Financial Management, Work Environment, and Employee Management. Each area is highlighted in a different color font. Observations were categorized based on the auditor's assessment, with overlapping activities assigned to their primary functions.

The audit identified significant areas for improvement to better serve students, employees, and the community. Key findings included the need to clarify the department's purpose, align it with the District's mission, improve organizational structure, strengthen internal controls, financial management, enhance accountability and planning, interdepartmental collaboration, and ensure compliance with court orders.

The findings further revealed that several of the EDI employees continued to fulfill their responsibilities while navigating various challenges and limited support.

Listed below are the conditions for the identified areas of improvement relevant to each observation:

I. ORGANIZATIONAL MANAGEMENT AND STRUCTURE

1. Lack of Strategic Alignment in Organizational Design -There are inconsistent management and supervisory structure within the department.

2. Uninformed and Unverified Decision Making - Elimination of positions, staff changes, and fund reallocation occurred without appropriate documentation.

II. LEADERSHIP AND COMMUNICATION

1. Leadership Response and Support - There was a lack of response and support from leadership in addressing several employee concerns.

2. Timely Communication and Planning - The freezing of desegregation funds was not communicated to the affected departments in a timely and appropriate manner.

III ETHICAL COMPLIANCE AND CONCERNS

1. Claims of Unequitable Hiring Practices - There were allegations of pre-selecting candidates to fill vacancies within the EDI department.

2. Desegregation and Inequitable Support - There is unequal support and integration of EL students in the Asian Pacific and Refugee Student Services Department (APRSS).

3. Perceived Conflict of Interest - A district employee holds various roles within a non-profit organization, where he collects donations to benefit some TUSD students.

4. Vendor Sponsorship of Events - A vendor with whom EDI made a recent purchase participated in sponsoring an employee event.

5. Contract Compliance - Several instances were found in which employees were asked to perform work before the start date of their contracts.

IV. POLICIES AND PROCEDURES

1. Employee Separation Process - The Assistant Superintendent of EDI signed and dated their resignation form on 5/2/24; end of their contract was 6/30/24.
2. Rights and Access to District Systems - Computer system access and rights continued to be granted to an employee who had resigned from their District position.
3. Whistleblower Hotline - Absence of an objective and unbiased whistleblower hotline.
4. Hiring Practices - Concerns were raised regarding the fairness of the District's hiring practices.

VI. FINANCIAL MANAGEMENT

1. Federal Grant Funds for McKenny Vento (ARP II) - There were some questionable expenses paid using the American Rescue Plan (ARP II).
2. Management of Expenses -Excessive Event Expenditures - Excessive expenditures for event venues went unchecked and unverified.

VI. OPERATIONAL EFFICIENCY & WORK ENVIRONMENT

1. Toxic Work Environment - Several employees reported working in a toxic environment with no "safe place" to voice concerns over their situation.
2. Assigned Added Duties - Some EDI employees were required to perform duties without proper resources, support, or added compensation.
3. Proactivity and Planning - Lack of proactivity and planning from supporting departments towards EDI has led to last-minute tasks. This includes last-minute assignments given to newly appointed directors.
4. Inconsistent Processes for Accepting Donations - Inconsistencies were found regarding the processing of donations within the departments.
5. Absence of Department Manual and Standard Operating Procedures - The EDI does not have an employee manual or standard operating procedures.

VII. EMPLOYEE MANAGEMENT

1. Improper Payment Practices - Payments were made prior to receiving merchandize.
2. Employee Evaluations - Lack of accountability for performance of existing employees, evaluations, and whereabouts.
3. Overstaffing and Minimal Supervision - Three staff members in the EDI department were found to be performing minimal work, with minimal supervision and accountability.
4. Management of Employees - Evaluations for eight out of ten EDI employees' performance evaluations have not been performed.
5. Employees as Presenters- Staff members of the EDI department were paid to present during an EDI student summit.
6. Website Compliance - Some school websites are non-compliant and missing required items based on court orders.
7. Inaccurate and Outdate Information - Some of the information provided by the department had errors and outdated information.
8. Undefined Purpose and Strategic Plan - The EDI department has not defined purpose or strategic plan in place.

BACKGROUND

The mission of the Tucson Unified School District (District) is "...in partnership with parents and the greater community, is to assure each pre-K through 12th-grade student receives an engaging, rigorous and comprehensive education. The District is committed to inclusion and non-discrimination in all District activities. At all times, District staff should work to ensure that staff, parents, students, and members of the public are included and welcome to participate in District activities." [1]

The Office of Internal Audit conducted a performance audit on the Department of Equity, Diversity, and Inclusiveness (EDI). The purpose of the audit was to evaluate the EDI's efficiency and effectiveness and to determine its overall adherence to processes, procedures, regulations, and court mandates.

The EDI department was managed by Dr. Kinasha Brown, Assistant Superintendent, who reported directly to Dr. Trujillo, TUSD's Superintendent. Dr. Brown accepted a superintendent position in the Chicago area and submitted her resignation to TUSD on May 2, 2024.

The District's Desegregation homepage provides an overview of the commitment and implementations that have been made in addressing equity, diversity, and incorporating inclusiveness.

It states, "The District is fundamentally committed to equity, diversity and inclusion for the entire community that constitutes the District. The District's commitment stretches all the way back to the late 1940s and early 1950s, when the District led the charge to change the statute that required all school districts in Arizona to segregate some students from others. Once that statute was changed, the District voluntarily integrated, closing its one primary school for African American students, and reassigning them to other schools without regard for race.

That commitment has continued, through state-mandated open enrollment and the rise of state-funded charter schools, through magnet programs to attract students across the District to create diversity within schools,...

The District has recently emerged from a long period of federal court control and supervision over almost all aspects of its operation. While under court control, the District developed a series of plans for operation of various programs aimed at improving equity, diversity and inclusiveness for all members of its community..." [2]

The desegregation website (https://deseg.tusd1.org) contains 36 pages of TUSD Desegregation programs and initiatives, enabling the public's assessment, and progress of TUSD's commitments and efforts towards maintaining its Post Unitary Status Reporting and Accountability Plan (PUSRAP).

The Equity, Diversity, and Inclusiveness (EDI) department plays a role in implementing, maintaining, and delivering upon the agreements made to the court in the PUSRAP.

The EDI's mission and vision, as stated on their District website are:

> Mission
> To serve our students and families to the highest potential, ensuring the learning, development, and academic success for every student.
>
> We will achieve our mission by pursuing diversity through desegregation, integration, and equity of opportunity districtwide, and by eliminating the manifestations of racism, discrimination, and prejudice.

Vision:

> Anchoring our work in our core values, we will model, advocate, support and develop integrative systems of programs and practices to ensure equitable learning opportunities and school communities of care and support in which every TUSD student experiences a world class education and succeeds.[3]

The EDI's organizational structure consists of one Assistant Superintendent who reports directly to the District's Superintendent. The Assistant Superintendent is entrusted to manage four directors who supervise the four student services departments: African American Student Services Department (AASSD), Mexican American Student Services Department (MASSD), Native American Student Services Department (NASSD), and the Asian Pacific Refugee Student Services Department (APRSSD). Additionally, there is one Director of the Family and Community Engagement Centers and one EDI Senior Director who manages the Magnet Program.

The department's organizational structure has changed due to the resignation of the Assistant Superintendent, Dr. Brown, who submitted her resignation on May 2, 2024, which was accepted by her supervisor on May 6, 2024. Dr. Brown's contracted last day was June 30, 2024.

Currently, the EDI department is split: the student services and family resources are managed by the Assistant Superintendent for Leadership and Student Success, while the administrative EDI staff is supervised by the Senior Director of the Magnet Programs, who reports to the Assistant Superintendent for Curriculum and Instruction.

Most of the services offered by the EDI department have a strategic plan in place that aligns with the district's plan and applicable regulations as stated in desegregation requirements approved by the Post Unitary Status Reporting and Accountability Plan (PUSRAP), revised July 28, 2022.

Some of the activities and services provided by EDI are funded by desegregation funds, which are required to follow a set of additional requirements and stipulations, in addition to District policies and other applicable regulations. Two of the four student service departments address the two student ethnicities that prompted the desegregation lawsuit: African American and Mexican American. These student services and activities continue to be the focus of integration efforts as dictated by the desegregation agreement and allocation of funds as specified in the court orders.

AUDIT PURPOSE

The purpose of the performance internal audit of the EDI Department was to evaluate and determine if the department was operating as intended, adhering to requirements and processes as expected, and managing its resources in an effective, efficient, and responsible manner.

AUDIT OBJECTIVES

The objectives of the audit were developed to assist the internal audit team in determining the overall performance of the EDI's services and operations, including its processes, procedures, internal controls, and practices, as well as its student services programs.

The objectives below were used to determining if the EDI Department had:

1. Reasonable performance, efficiencies, and effectiveness of its services and programs.
2. Commitment, cooperation, and collaboration from the district (e.g., sites and depts.) on EDI's goals.
3. Appropriate supervision of employees, including segregation of duties and internal controls.

4. Proper management of funds (e.g., budgets, activities, traceability) and their allocation.

5. Adequate processes, procedures, and practices that aligned with district policies and guidelines.

6. Supporting, measurable, and sustainable processes that built on their improvement efforts.

AUDIT METHODOLOGY

The methodology implemented to achieve the audit objectives included meetings with directors overseeing programs for student services, including the Family Community Resources Department. Interval selections were used to schedule meetings with EDI employees in the administrative and student services sectors. Random selection was applied to assess the EDI's overall performance, management of its activities, and staff. The department's practices, processes, and strategic plans were evaluated using the following documents as criteria: EDI's strategic plans for the corresponding student services, TUSD policies, and applicable court agreements related to desegregation.

AUDIT SCOPE AND EXCLUSIONS

The audit scope was from August 3, 2022, through May 31, 2024.

Excluded from this audit were student services provided to school sites and related activities. The audit was conducted during the summer when most schools operate at limited capacity.

AUDIT LIMITATIONS

The Director of Family and Community Resources did not provide the requested information as agreed, and follow-up communication went unanswered. The lack of response and the number of findings were communicated verbally to the Superintendent's staff on the afternoon of July 9, 2024.

STATEMENT OF AUDITING STANDARDS

This audit followed the Institute of Internal Auditors (IIA) and applicable criteria, including but not limited to, the following benchmarks, guidance, and standards: TUSD Policies and Regulations, Uniform System of Financial Records (USFR), Arizona Revised Statutes (A.R.S.), Department of Education (DOE), EDI provided strategic plans, the United States District Cout, District of Arizona Unitary Status Plan, and agreements made by TUSD's leadership.

GENERAL INTERNAL AUDIT DISCLAIMER

All audits contain inherent limitations and risks, such as lack of internal controls, inadequate processes and procedures, undetected wrongdoing, and other issues. The reasons behind these risks are numerous, including but not limited to, audit scope and focus, human error, lack of resources, time restrains, employees circumventing set processes, management overriding systems, changes in leadership, etc.

This report has been segmented into seven categories, each presented in a different color font:

I. Organizational Management and Structure

II. Leadership and Communication

III. Ethical Compliance and Concerns

IV. Policies and Procedures

V. Financial Management

VI. Work Environment

VII. Employee Management

Observations were placed under the most applicable category based on the auditor's assessment. Several observations have overlapping activities and/or traits; their allocation was determined by their primary activities or functions.

The observations and recommendations were derived from a comprehensive evaluation of the EDI department, including analysis of existing processes, review of available strategic plans, employee interviews, examination of various provided documents, observation of current practices, analysis of independent data, and additional research into noted concerns.

The categories are presented using a top-down approach.

INTERNAL AUDIT OBSERVATIONS

I. ORGANIZATIONAL MANAGEMENT AND STRUCTURE

1. **LACK OF STRATEGIC ALIGNMENT IN ORGANIZATIONAL DESIGN**

    Condition: There are inconsistent management and supervisory structures within the department.

    Applicable Criteria *(includes, but is not necessarily limited to):*

    Clear and consistent oversight structures are essential for effective department management. The organizational structure should provide clear and consistent reporting lines to ensure effective management and accountability.

    o There isn't a specific policy listed that directly addresses organizational structure. However, this issue is indirectly addressed in:

    Policy Code: CH -Policy Implementation- states, "The Superintendent has the responsibility for carrying out, through administrative regulations, the policies established by the Board. The administrative regulations shall specify required actions and reflect the detailed arrangement under which the District will be operated."[4]

    Policy Code: CF-R -Leadership Principles-, which state, "As role models, all Administrators/Managers/Supervisors/Lead Staff shall demonstrate the following:

    - Treatment of each employee as an individual.
    - Management of financial and capital resources responsibly and effectively.
    - Assisting employees in seeing the full scope of their job."[5]

    Effect / Potential Risk (includes, but is not necessarily limited to):

    • The policies adopted by the Board and the administrative regulations developed to implement policy are designed to promote an effective and efficient school system. All employees and students shall comply with Board policies and administrative regulations.

    • The current division of the EDI department and its organizational structure is not conducive to an efficient and effective operation.

    o Having the EDI Department divided between two different District employees - Assistant Superintendents managing the Directors in student services and Community Family Resources, and the Senior Director of EDI managing EDI's Administration staff -

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demonstrates an ineffective and inefficient organizational structure and utilization of resources, who reports to a different Assistant Superintendent.

This unique organizational structure could result in:

- Segregating and further dividing a fractured department
- Confusion in decision-making processes
- Inconsistent policy implementation
- Reduced operational efficiency
- Lack of structure, guidance, and direction in goal setting.

Recommendations

Management should:

1. Review, restructure, and realign the EDI's current organizational structure to ensure the department's efficiency and effectiveness of operation.

2. Eliminate having two different Assistant Superintendents responsible for the operations of the EDI Department and its related units. This creates a lack of direction and further diminishes the department's operational efficiency and effectiveness.

3. Obtain clarity of responsibilities, expectations, and authority over addressing the inefficiencies, needs, and goals of the EDI Department.

2. UNINFORMED AND UNVERIFIED DECISION MAKING

Condition: Elimination of positions, staff changes, and fund reallocation occurred without appropriate documentation.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Elimination of employee positions, or changes to budgets, should be communicated and documented appropriately.

The Post Unitary Status Reporting and Accountability Plan (PUSRAP), Revised July 28, 2022, states "PRINCIPLE 3 – FUNDING FOR SPECIFIC USP OR COURT ORDER ACTIVITIES AT SPECIFIC SCHOOLS AND AT THE DISTRICT LEVEL. Integration efforts to be paid for with 910(G) funds must focus on integration and/or academic achievement of the two plaintiff classes, African American and Latino students. In addition, 910(G) funds are to be used to provide supplemental funding to promote academic achievement in the two plaintiff classes and reduce the level of racial concentration at racially concentrated schools…

As the District moves forward in Unitary Status, the assumption is that all expenditures will be consistent with "…activities that were required or permitted by a court order of desegregation or administrative agreement with the United States Department of Education Office for Civil Rights directed toward remediating alleged or proven racial discrimination that are specifically exempt in whole or in part from the revenue control limit and district additional assistance" (A.R.S. §15-)."[6]

AASSD's Status Report and Plans reflect (image below):[7]

II. Organization of Department and Services Provided.

The organizational structure of the AASS Department is summarized below:

FTE	AASSD Structure Position
1	Director
1	Program Coordinator
1	Administrative Assistant
2	Behavioral Specialists
4	Program Specialists
4	RTI Specialists
5	Student Success Coaches
	Part-Time
5	Certified Academic Tutors (Added Duty)
5	Activity Assistants (College Students)
	Total
28	18 Full-time & 10 Part-time

- As illustrated in the MASSD Status Report and Plans reflect (image below):[8]

The following table summarizes MASSD staffing for SY2021-22, based on the reorganization plan initiated in SY2018-19 and as modified since then:

FTE	Position
1	Director
1	Program Coordinator
1	Administrative Assistant
1	Behavior Specialist
1	Program Specialist-Parent Outreach and Empowerment
1	Program Specialist-College and Career Readiness
1	Program Specialist-ALE Recruitment and Retention
2	Program Specialist-Academic Empowerment and Engagement
1	Program Specialist-Community Outreach
1	Program Specialist-Social-Emotional & Behavioral Support
1	Program Specialist- CRC Collaboration & Support
5	10 Part-time College Mentor positions
	Total FTEs: 17
	7 Added duty certified academic tutors

- As illustrated in the MASSD's Annual Status Report SY 2020-21 policy specifically addresses the district's commitment to desegregation, including adherence to court orders and the desegregation agreement. Any staffing changes must comply with these requirements and be properly documented.

Policy DBC: Budget Planning, Preparation, and Schedules-This policy includes requirements for budget planning and preparation, which should account for staffing changes and ensure that such changes are documented and communicated. "Annual Budget Preparation Schedule - Each school year the Superintendent shall prepare and disseminate a budget preparation schedule to accomplish all required budgetary actions for the following school year.

This schedule will, as a minimum, provide specific dates for the accomplishment of all state-mandated actions."[9]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

Three positions were originally eliminated from the African American Student Services Department (AASSD) by the Assistant Superintendent and the Chief Financial Officer.

These positions are required to be maintained per the desegregation agreement made by TUSD, as written in the court documents.

NOTE: While the issue was corrected after it was brought to the finance department's attention, it was stated that the request had been made by EDI's Assistant Superintendent. The finance department is entrusted with overseeing the budgets and making decisions based on acceptable agreements.

Recommendations:

1. Changes regarding EDI employees, activities, and tasks should be verified against the desegregation court orders to ensure compliance and adherence to agreements and commitments made.

2. Ensure staffing changes comply with Policy ADB, in addition to court-ordered desegregation agreements, and that they are properly notified and documented.

II. LEADERSHIP AND COMMUNICATION

1. LEADERSHIP RESPONSE AND SUPPORT

Condition: There was a lack of response and support from leadership in addressing several employee concerns.

Applicable Criteria *(includes, but is not necessarily limited to):*

Policy CF: Leadership Principles, state, "Tucson Unified School District is committed to create and maintain a positive, educational and employment environment/culture. TUSD believes this culture is fostered from the Superintendent's Office and moves through the organization by the behavior/conduct of every administrator, manager, supervisor, and lead staff person."[10]

Policy BDFB: Audit Committee Complaint Procedures, state, "TUSD AUDIT COMMITTEE COMPLAINT PROCEDURES FOR ACCOUNTING, FRAUD OR AUDITING MATTERS

Tucson Unified School District will treat complaints regarding accounting, internal accounting controls, auditing, or questionable financial practices (collectively "accounting matters"), seriously and expeditiously.

Complaint

Any person may make a complaint regarding questionable accounting matters as set forth below. Wherever possible, the Audit Committee encourages complainants to report any accounting matters first to the appropriate TUSD supervisor.

Example of accounting matters complaints include:

o   theft of district assets

o   improper TUSD district expenditures

o   violation of applicable procurement codes

o   fraud or deliberate error in any TUSD financial records

o   substantial misstatement in the classification of TUSD income or expenses

Complaints may be sent to:

> "Confidential, To Be Opened by TUSD Audit Committee Only"
> TUSD Audit Committee
> P.O. Box 191
> Tucson, Arizona 85701

Complaints should provide as much detail as possible concerning the exact nature of the issue and district personnel alleged to be involved.

To help the Audit Committee gather information quickly and efficiently, complainants are encouraged to provide their name and contact information. Anonymous complaints will be reviewed, but if an anonymous complaint contains insufficient information to proceed, it may not be pursued further.

Any person who would like to discuss his or her complaint with a member of the Audit Committee should indicate this in the submission and include a phone number or email address...."[11]

Policy DIFC: Fraud Risk Prevention – states,

"**Scope of Policy**
This policy applies to the fraudulent acts of employees, volunteers, and other parties with a business relationship, paid or unpaid, with the District, such as agents, vendors and contractors.

Objectives

The objectives of this policy are:

1. To provide a clear statement to the public, employees, volunteers, vendors, contractors and agents forbidding any fraudulent or illegal activity.

2. To ensure that management is aware of its responsibilities for identifying possible areas of exposure to fraudulent activity and for establishing controls and procedures to prevent such fraudulent activity; and

3. To provide guidance to the public, employees, volunteers, vendors, contractors and agents as to action that should be taken when they suspect fraudulent or corrupt activity...

Definition of Fraud

Fraud, as used in this policy, refers to any deception deliberately done or attempted to unlawfully or unfairly secure personal gain at another's expense. Fraud includes, but is not limited to:

1. Theft, misuse, or conversion of District assets, including using the District's electronic services for unlawful activity such as hacking and piracy;

2. Bribery, including "quid pro quos" and kickbacks, meant to obtain a private benefit contrary to the public's interest.

3. Alteration, falsification, or concealment of any information in a record, certification, or document belonging to the district;

4. Nonperformance of an obligation while being paid for said performance;...

Reporting Fraud

When an employee suspects fraudulent activity, they will report their suspicions to the Superintendent or to the Audit Committee."[12]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

- o Lack of response, communication, and support from leadership was shared by eleven, EDI employees out of the fourteen interviewed.

Below are some of the most common concerns, issues, and topics brought forth regarding their assessment of the management and leadership's support:

- Ineffective process and responses to situations shared by EDI employees with management and designated channels regarding the department's internal turmoil.
- Unwillingness to meet with EDI employees to address concerns and issues.

Mention of the following:

- Ongoing absence of the leadership from their office.
- Superintendent's lack of accessibility and/or unwillingness to grant meetings and address concerns from EDI employees.
- Continuous absence and inaccessibility of the department's leadership and superintendent's support staff.
- EDI staff's frustration with voicing their concerns and not having them taken seriously.

Concerns regarding excessive expenditures, unacceptable use of monies, and questionable sponsorship from a vendor were shared with key personnel in set departments entrusted to address employee concerns. Most of the shared issues went unaddressed with no follow-up or feedback provided to the EDI employees.

The failure to efficiently and effectively address these issues resulted in:

- Unresolved issues
- Decreased morale among department staff
- Continued unequal treatment and privileges within the department.
- Lack of accountability and performance from select staff
- Segregation within the EDI department, affecting employees' overall demeanor and cohesion
- Unchecked expenditures, reallocation of monies, and non-adherence to financial requirements
- Lack of internal controls, poor management of resources, and mistreatment of staff.

Recommendations

The EDI Department and employees should:

1. Follow set district policies and procedures to ensure their concerns are addressed in a timely manner.
2. Request and schedule training from supporting departments entrusted to address employee concerns, regarding their processes and procedures to make sure everyone is familiar with the requirements.

3. Provide their shared concerns in writing to applicable departments to minimize any potential confusion of intent.

4. Conduct any follow-ups on the shared concerns in writing to the corresponding department to ensure there is no potential breakdown in communication.

5. Prioritize and address internal concerns in an effective, efficient, and timely manner.

2. TIMELY COMMUNICATION AND PLANNING

Condition: The freezing of desegregation funds was not communicated to the affected departments in a timely and appropriate manner.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Policy: GBEA: Staff Ethics – states, "All employees of the District are expected to maintain high standards in their school relationships. These standards must be idealistic and at the same time practical, so that they can apply reasonably to all staff members. The employees acknowledge that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, every employee assumes responsibility for providing leadership in the school and community. This responsibility requires the employee to maintain standards of exemplary conduct. It must be recognized that the employee's actions will be viewed and appraised by the community, associates, and students."[13]

Policy DIF: Audits/Financial Monitoring – states, "The Superintendent shall implement procedures that assure District compliance with all state and federal requirements for financial monitoring and audits. Such requirements may include, but are not limited to, procedural reviews by the Office of the Auditor General and the federal Single Audit Act Amendments and Office of Management and Budget (OMB) Compliance Supplement June 2016."[14]

Policy CF: Leadership Principles, states, "Tucson Unified School District is committed to create and maintain a positive, educational and employment environment/culture. TUSD believes this culture is fostered from the Superintendent's Office and moves through the organization by the behavior/conduct of every administrator, manager, supervisor, and lead staff person."[15]

Policy CF-R: Leadership Principles Regulation - As role models, all "Administrators/Managers/Supervisors/Lead Staff shall demonstrate the following: ...Management of financial and capital resources responsibly and effectively."[16]

Policy DBC: Budget Planning, Preparation and Schedules- states, "Annual Budget Preparation Schedule – states, "Each school year the Superintendent shall prepare and disseminate a budget preparation schedule to accomplish all required budgetary actions for the following school year.

- This schedule will, as a minimum, provide specific dates for the accomplishment of all state-mandated actions."[17]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

Any significant changes to department budgets or fund availability should be communicated in a timely manner.

The lack of transparency, formal processes, and missing change management procedures regarding decisions to freeze budgeted funds could lead to:

- Confusion within student services departments that were not aware their approved budget was frozen and now had to request permission to cover committed funds.
- Operational inefficiencies, such as delays in established plans and processes.
- Waste of time and confusion among staff trying to determine why they were unable to process or access funds.
- Disruption of departmental operations, planning challenges, and potential negative impact on pre-committed services to students.
- Not adhering to established budgets and not providing written communication on the restriction of budgeted funds, which may be viewed as a lack of transparency in financial decision-making.

Recommendation

Management should ensure:

1. Timelines for budget-related decisions and changes should be established and communicated.

2. Budget planning processes include clear communication channels with all affected departments.

3. Clear protocols for communicating and documenting changes to departmental funding should be established and followed.

4. A formal change management process with clear documentation and communication requirements should be implemented to reflect transparent communication with District departments.

5. Written notification should be provided in a timely manner, including anticipated timelines for any financial decisions affecting departments.

III   ETHICAL COMPLIANCE AND CONCERNS

1. CLAIMS OF UNEQUITABLE HIRING PRACTICES

Condition: There were allegations of pre-selecting candidates to fill vacancies within the EDI department

Applicable Criteria *(includes, but is not necessarily limited to)*:

Ethical hiring practices ensure fairness and transparency. Hiring processes should be fair, transparent, and based on merit. A lack of adherence to ethical hiring practices can lead to potential legal issues.

Policy GBEB – Staff Conduct:
"All employees of the District are expected to maintain high standards in their school relationships.

These standards must be idealistic and at the same time practical, so that they can apply reasonably to all staff members...

The employees acknowledge that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, every employee assumes responsibility for providing leadership in the school and community...

This responsibility requires the employee to maintain standards of exemplary conduct. It must be recognized that the employee's actions will be viewed and appraised by the community, associates, and students. To these ends, the Board adopts the following statements of standards."18

Effect / Potential Risk (includes, but is not necessarily limited to):

Several individuals shared that the most recent hires, a director position and a program coordinator, were pre-selected candidates, making the interview process a mere formality.

The issue was addressed with HR, who stated they were not aware of it.

- • Several EDI employees claimed that a request was made by the former assistant superintendent to one of its staff members to contact and provide the interview questions to an inside candidate so they could better prepare for their upcoming interview.

    - o This incident was reportedly brought to the attention of Employee Relations by a concerned EDI employee.

        - - The issue was addressed with Employee Relations, who provided a justification for their inaction.

- • This unethical request to a subordinate is against District policy and goes against fair hiring standards.

- • These practices could result in potential legal issues, low employee morale, decreased trust in leadership, and loss of qualified candidates due to bias and unfair hiring practices.

Recommendations

Management should:

1- Ensure the department is adhering to district policies, which require ethical hiring practices to ensure a transparent and fair selection process for all positions.

2- To prevent potential incidents in the future, consider developing a set of applicable questions and having HR randomly select and provide the questions to the interview panel minutes before conducting the interviews of potential candidates.

3- Develop a follow-up process with employees who have filed concerns and provide closures.

2. DESEGREGATION AND INEQUITABLE SUPPORT

Condition: There is unequal support and integration of English learning students in the Asian Pacific and Refugee Student Services Department (APRSS).

Applicable Criteria *(includes, but is not necessarily limited to)*:

Policy ACC- Commitments to Diversity, Inclusion and Equity- states, "As described in detail in other existing Governing Board Policies A, AC, ADF, and JB, the District has a fundamental policy against discrimination among individuals based on race, ethnicity, disability, religion/religious beliefs, sex, sexual orientation, gender identity or expression, age, or national origin. These policies prevail in all matters concerning Governing Board, District employees, students, the public, educational programs and services, and individuals and businesses with whom the District interacts....

Academic Achievement and Educational Opportunities

The District is committed to improving the academic achievement and educational opportunities of all students, regardless of race, ethnicity or socioeconomic status, and to reduce any disparities in access, participation and performance in academic achievement and educational opportunities, including, but not limited to, advanced learning opportunities and dual language programs, across all communities served by the District."[19]

The AASSD Annual Status Report SY: 2020-2021, stated, "Primary responsibility for support and instruction for EL students of all racial and ethnic groups lies with the TUSD Language Acquisition

Departments. The AASSD provides supportive and additional services for African American students, addressing program distinctions necessary to foster culturally relevant and responsive family outreach and engagement and student support services being provided to "at-risk" EL students requiring additional resources for positive educational outcomes.)."[20]

The MASSD Annual Status Report SY: 2020-2021, stats, "The MASSD Operations Plan calls for integrated comprehensive support services that move away from a deficit-based direct-services model and shift to an asset-based approach using program specialists, which is designed to positively impact student achievement and behavior district-wide with a more effective use of resources. To the extent that department staff provide services to individual students, they operate within the parameters of the District's MTSS system, with MTSS having a gatekeeping role for the delivery of direct student services for at risk Mexican American students, including ELL students...

Through annual meetings with the Assistant Superintendent for Equity, Diversity, and Inclusiveness (EDI) the Director assesses services, outcomes, and develops improvements for the following year to determine operational changes as needed. In order to effectively support English Learners (ELs), quarterly collaboration with the Directors of the Language Acquisition Department, Family and Community Engagement (FACE) and Refugee Student Services provides input for program adjustments in alignment with the MASSD strategic plan." [21]

Effect / Potential Risk (includes, but is not necessarily limited to):

- Equal support should be provided to all programs and student groups, regardless of ethnicity, language, or background.

- Desegregation, inconsistent, and unequal treatment was noted regarding support and allocation of resources being provided to English Learning (EL) students who are classified as refugees but identify themselves as African American or Latin American.

- The APRSS department services all refugees and EL students. However, due to the influx of students entering our District, they have limited resources.

- Additionally, the department provides translating services and support for the District in multiple languages.

- Inequality in support for APRSS, which serves EL students of African American and Latin American descent, impacts the students' ability and success in their new environment.

  The unequal distribution and lack of resources to address the growing needs of the APRSS department could impact the District's learning environment if specific needs and issues go unaddressed.

- o Several school sites have had incidents with refugee students who are unfamiliar with essential and fundamental knowledge, such as using school facilities (i.e., bathrooms).
  - • Such disparities in educational opportunities and outcomes for minority students lead to unequal educational opportunities for certain student groups, potentially exacerbating achievement gaps.

Recommendations

Management should:

1. Ensure equitable support and resources are provided to all programs serving minority and underserved students.

2. Conduct a comprehensive review of support provided to all student groups and implement measures to ensure equitable resource allocation, fair and equal opportunities for all students, and their success.

3. Develop an onboarding program for refugee students and their families.

   a. The program should include, but not be limited to:

4. Assisting the family and the new District student in adapting to their new environment.

5. Familiarize them with basic school behavior, etiquette, and climate.

6. Introducing them to fundamental needs and requirements for integrating the student into the school system, from basic knowledge of using school facilities to a list of acceptable and unacceptable actions.

3. PERCEIVED CONFLICT OF INTEREST

Condition: A district employee holds various roles within a non-profit organization, where he collects donations to benefit some TUSD students.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Employees should avoid perceived and actual conflicts of interest that could compromise their objectivity, the district's integrity, and the public's trust.

Policy GBEAA: Staff Conflict of Interest – states, "A school employee's position in the District shall not be used to influence parents or students to purchase books or other merchandise, except for materials approved by the Superintendent or designee for use in the classroom.

Staff-member solicitation(s) of other employees, students, and/or parents for any profit, nonprofit, or charitable groups, institutions, or organizations must have the approval of the Superintendent or designee in advance.

No other solicitations shall be made by or of employees during official duty time."[22]

USFR VI-C-1 (¶ 3) -Introduction- states, "Because of the relatively high risk associated with transactions involving cash, districts should establish and maintain effective policies and procedures to safeguard cash, prevent loss or misuse, provide prompt and intact depositing, and ensure accurate recording...

USFR VI-C-1 (1) - Accounting Procedures- Cash-handling and record-keeping functions should be separated among employees to safeguard cash....

Additionally, USFR VI-D-1 (¶1) -Districts should maintain proper separation of responsibilities between record-keeping and custodial functions.

Summarizing USFR VI-A (¶ 2-3), notates that an effective accounting system can also help safeguard district assets from fraud, theft, or misuse. Accounting system policies and procedures formally documented and adopted by the governing board should provide separation of responsibilities, adequate internal checks and balances, and sufficient records to support financial transactions."[23]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

- o The employee is the founder and board director of a non-profit organization. The organization was previously associated with one of the EDI student services, for which the non-profit organization received a TUSD website (image below).

- o Given the lack of written processes and organizational approval for donation solicitation by the EDI department and its sections, having an employee with significant responsibilities at a non-profit organization collecting funds for TUSD students raises several concerns:

TUCSON UNIFIED SCHOOL DISTRICT *History, Tradition, Culture, and YOU!*

A Legacy of Excellence

2024 – 14th Annual College Scholarship Awards Celebration

"A Legacy of Excellence" provides scholarships to graduating African American seniors of Tucson Unified schools who have achieved academically, are active in their community, and aspire to go on to higher education.

Your donation will help a student realize their dream of a college education.
Please visit the EEF Legacy page to make a donation.

Support College Scholarships

A Legacy of Excellence Awareness Week | 22-23 Scholarship Recipients
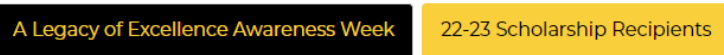
A Legacy of Excellence Awareness Week is a celebration of equity in Tucson and provides an opportunity to highlight our education equity priorities, as well as the incredible work happening in schools across the City of Tucson.

Learn more about community events planned for the week of August 20 - 26, 2023.

- o Perceived conflict of interest,
- o Opportunity for potential accusations of ethical violations,
- o Viewed as compromised integrity by the district,
- o Legal risks,
- o Apparent endorsement to noncompliance of district policies and inconsistent practices.

Recommendations

Management should:

1. Address potential risk to both, the district and the employee, to eliminate any perceived conflict of interest.

- o Providing guidance on how to manage and document interactions involving the non-profit organization and ensuring that all actions comply with district policies to safeguard against any legal or ethical issues.

- o This was addressed by internal audit, with the employee's supervisor; however, no evidence was provided indicating it has been resolved.

2. The district should minimize perceived conflicts of interest and enforce policies to mitigate potential occurrences.
   - o If the situation is permitted to continue, it is suggested that the EDI department follow the district's policy GBEAA (Staff Conflict of Interest) which requires the employee to fully disclose the potential conflict by filling out the GBEAA-E form, titled 'Acknowledgment: Staff Ethics and Conflict of Interest'.

4. VENDOR SPONSORSHIP OF EVENTS

Condition: A vendor with whom EDI made a recent purchase participated in sponsoring an employee event.

Applicable Criteria *(includes, but is not necessarily limited to):*

Policy DJ: Purchasing Ethics Policy, states, "The District's Governing Board members and employees shall not use their offices or positions to receive any valuable things or benefits that would not ordinarily accrue to them in the performance of duties if the things or benefits are of such value or character as to manifest a substantial and improper influence upon the performance of their duties....

- o A gift or benefit does not include food or beverage, expenses or sponsorships related to a special event or function related to individuals identified in this policy, nor does this include an item of nominal value such as a greeting card, mug or pen."[25]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

- Lack of clear policies and guidelines regarding vendor interactions and sponsorships. Consequences:

  - o Potential conflicts of interest and ethical concerns
  - o Potential ethical violations
  - o Appearance of impropriety
  - o Compromised integrity in vendor relationships.

- Vendor relationships should be managed ethically and transparently.
- Established policies should be followed regarding vendor relationships and potential conflicts of interest.

Recommendations

Management should:

1. Request that EDI purchase approvers be added to the 'Purchasing Procedures DJ-E' form, under the 'Procurement and Vendor Relations Ethics' section, as an additional acknowledgment that they will follow the listed requirements.

2. Develop and enforce clear policies on vendor sponsorships and employee gathering to avoid potential conflicts of interest.

5. CONTRACT COMPLIANCE

Condition: Several instances were found in which employees were asked to perform work before the start date of their contracts.

Applicable Criteria (includes, but is not necessarily limited to)*:*

Employees should only begin work on or after their official contract start date.

Policy Code: GCBB – Administrators Contracts – " The Board will enter into an individual contract with each member of the administrative staff commensurate with the requirements of the position. All terms and conditions of contracts with administrative staff members are to conform to the requirements of the Arizona Revised Statutes."[26]

2023-2024 Employee Agreement for Non-Bargaining Employees - Article Three -Contracts from Exempt Administrators – Section D. Administrators covered by this Agreement are employed by individual contracts on an annual basis, or pro-rata annual basis, as applicable."[27]

Effect / Potential Risk (includes, but is not necessarily limited to):

Written communication was provided and reviewed to substantiate the requested work activities. These activities were assigned by their soon-to-be supervisor and a senior staff member outside of the EDI department, who contacted the employees and requested that activities be performed before the beginning of their contract date.

This could result in, but is not limited to:

- Potential legal issues
- Financial penalties
- Non-compliance with labor laws regarding authorized or unauthorized work performed.

Recommendations:

Management should:

1. Ensure that employees only perform work during their contracted period as specified in their individual employment contracts. The start date of an employee's contract marks the beginning of their authorized work period.

2. Supervisors and administrators should not request or require employees to perform work-related tasks before their official contract start date.

3. Any work performed outside of the contracted period should be formally authorized and compensated according to district policies and applicable labor laws.

4. The district should have clear procedures in place to ensure that employees are not engaged in work activities prior to their official start dates.

5. Enforce strict adherence to contract start dates and ensure proper oversight of employee activities.

6. Strengthen contract management processes and ensure clear communication of start dates to all new employees.

IV. POLICIES AND PROCEDURES

1. EMPLOYEE SEPARATION PROCESS

Condition: The Assistant Superintendent of EDI signed and dated their resignation form on 5/2/24; the end of their contract was 6/30/24.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Policy A: Foundation and Basic Commitments –

- "Integrity - We act with respect and honesty to ensure transparency, equity, and accountability in all we do."

According to TUSD's Notice of Intent to Separate form (HR1005), employees should accurately indicate their last day of work, which is usually the last day of the semester or school year. *TUSD's 2023-2024*

Please initial each sentence and sign below:

_____ I understand that my actual recorded separation date will be my contract-end date for school-year end separations.

_____ I understand that any active benefits will terminate on the last day of the month in which I separate. However, if my separation occurs in May AND I work through the end of my work calendar year, my benefits will continue through the end of the Plan Year (June 30th).

_____ I will be offered COBRA and be issued a Certificate of Credible Coverage, if applicable, once my separation is processed.

_____ I understand that it is my responsibility to contact the Arizona State Retirement System (ASRS) to ensure accurate retirement status and/or eligibility.

_____ I understand that my separation cannot be rescinded once it has been reported/approved by the Governing Board.

_____ I understand I may be contacted to complete an exit survey.

"Employee Agreement for Non-Bargaining Employees (July 1, 2023, through June 30, 2024):

Section D: Fringe Benefits

"Article Six -Section D: Fringe Benefits -Medical Insurance, states, ...

3. If the full-time employee works less than their full contract year, the District contribution will be prorated based on the portion of the contract year worked.

4. Employees who terminate before the last duty day in the school year shall terminate the District's further contribution to District-sponsored single-coverage medical insurance."

Section E: Separation Benefit for Except Administrators, Exempt Coordinators, and Supervisory/Confidential Employees – Vacation Payout. Article Seven Article Seven: Leave of Absence with Pay – Vacation

... 3. Vacation Days For Exempt Administrators

a) Administrators receive twenty (20) days (160 hours) of vacation entitlement each year. Vacation entitlement is accrued on a bi-monthly pro-rata basis starting with the first day of employment.

b) Administrators separating from the District will receive payment for any unused vacation leave at their existing daily rate of pay at the time of separation.

4. Vacation Leave Usage a) Employees having earned vacation may take vacation in increments as approved by the immediate supervisor and/or site administrator. b) The immediate supervisor shall grant or deny vacation request in writing within ten (10) days of receipt. Denial of an employee's vacation request shall be put in writing and a copy forwarded to Human Resources.

c) Twelve (12) month employees may accumulate up to and no more than 160 hours (or prorated cap) of vacation at any given time. No more than 160 hours or four weeks of vacation may be rolled over into the next fiscal year. Vacation must be scheduled with the employee's supervisor no less than four weeks in advance, except in cases of emergency.

d) If a holiday occurs during an employee's vacation, said holiday shall not be deducted from accumulated vacation leave."[28]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

Concerns regarding:

1. The agreed-upon statement indicated "…work through the end of my calendar year, my benefits will continue through the end of the Plan Year (June 30th)."

2. No documentation or agreement, other than the checked box on the intent to separate form, was found in the HR employee's file regarding the use of accumulated vacation hours between their resignation date of 5/2/24 and their effective separation date of 6/30/24.

3. Employee using accrued vacation time while stating they would work until the end of their contract, relocating out of state for a new position, and retaining rights and access to TUSD's systems.

4. The additional expenses to the EDI Department and the District, which could potentially lead to inequality of treatment for future employees during their separation process.

5. Potential legal issues if the practice violated court orders or employment laws, as well as disruptions to department operations due to non-presence of work arrangements.

Recommendations:

Management should:

1. Any agreements deviating from the standard employee agreement or district policies should be in writing and signed by authorized parties.

2. Implement a review process for high-level resignation forms to ensure accuracy and compliance with agreements and policies.

3. Update the Notice of Intent to Separate form to include clear guidelines on work expectations until the end of the contract date.

4. Establish comprehensive off-boarding procedures for extra-contractual agreements and asset collections.

5. Ensure adherence to existing employee separation processes for equitable treatment of all employees.

6. Update policies to address the use of vacation time as "work" until the effective separation date.

7. Limit circumvention of HR's termination process and ensure proper exit procedures.

8. Establish a clear approval process for agreements deviating from work contracts, documented and acknowledged by HR.

9. Uphold work contracts diligently, especially when an employee resigns before the end of their contract.

10. Review extra-contractual agreements with legal departments and relevant parties.

11. Retain and maintain all documents related to an employee's resignation, termination, or extra-contractual agreements in their file.

2. RIGHTS AND ACCESSES TO DISTRICT SYSTEMS

Condition: Computer system access and rights continued to be granted to an employee who had resigned from their District position.

Applicable Criteria *(includes, but is not necessarily limited to):*
The district should have clear procedures for managing user access to digital systems and data.

Policy DGA: Authorized Signatures – states, "All intergovernmental agreements and any amendments to them, must be approved by the Governing Board...
A contract (which includes, but is not limited to, a letter or memorandum of agreement or understanding, participation agreement, or affiliation agreement, separation agreement, settlement agreement) or other legal document that does not require approval of the

Governing Board may be signed on behalf of the District only by:
  • the Superintendent;
  • an Assistant Superintendent;
  • the Chief Financial Officer;
  • the Chief Operations Officer,
  • the Chief Human Capital Officer;
  • the General Counsel; or
  • an administrator who has specific budgetary authority for any expenditure of funds required by the contract or, if the contract does not involve any expenditure, who has supervisory authority over the staff and/or resources required to implement the contract."[29]

DIF: Audits/Financial Monitoring - states, "The Superintendent shall implement procedures that assure District compliance with all state and federal requirements for financial monitoring and audits. Such requirements may include, but are not limited to, procedural reviews by the Office of the Auditor General and the federal Single Audit Act Amendments and Office of Management and Budget (OMB) Compliance Supplement June 2016."[30.]

Global Technology Audit Guide (GTAG) – Auditing Application Controls - "Application controls that pertain to the scope of individual business processes or application systems, including data edits, separation of business functions, balancing of processing totals, transaction logging, and error reporting. Therefore, the objective of application controls is to ensure that:

  ▪ Input data is accurate, complete, authorized, and correct.

  ▪ Data is processed as intended in an acceptable time period.

  ▪ Data stored is accurate and complete.

  ▪ Outputs are accurate and complete.

A record is maintained to track the process of data from input to storage ad to the eventual output....

Access Controls - ...In most cases, the user and administrative access rights (e.g., read, write, and delete) are built using the inherent security platform and tools within the application. The strategies employed to determine which logical access rights will be assigned to user vary from a need-to know basis to a need -to-withhold basis. Regardless , the access rights should be granted based on the suer's job functions and responsibilities..."[31]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

- No precautions or internal controls were found to be implemented regarding the access and rights concerning the resignation of the EDI's Assistant Superintendent.

- The employee's file did not contain any signed document or agreement delineating the deviation from their existing employee contract or noting any extra-contractual work agreement.

- The lack of adequate documentation and processes for system access and undocumented agreement of continuous 'work' until the end of their contract reflects a weakness in internal controls and a lapse in judgment regarding the protection of the District's data.

- Insufficient implementation of internal control, supervision, monitoring of access, and adherence to policies could result in unnecessary access to the district's information by a resigned employee.

  - This increases the risk, vulnerabilities, and potential misuse of district data.

Recommendations

Management should:

1. Strengthen technology policies and internal controls to specifically address pending terminations of employees permitted to use vacation time as an allowance work agreement.

2. Ensure department managers verify that terminated employees have had their access and rights removed from the District's systems and applications.

3. **WHISTLEBLOWER HOTLINE**

Condition: Absence of an objective and unbiased whistleblower hotline.

Applicable Criteria *(includes, but is not necessarily limited to):*

Policy ACC – Commitments to Diversity, Inclusion and Equity – states, "Supervisory and management staff will work to take prompt and effective action in response to any violation of this policy regardless of the manner in which the District becomes aware of the conduct. Administrators or supervisors who fail to report a known or reported complaint of discrimination, harassment or retaliation, or otherwise fail to comply with the District's policies and regulations regarding discrimination, harassment, or retaliation, will be subject to appropriate discipline, pursuant to such policies." [32]

Policy BDFB: Audit Committee Complaint Procedures: states "TUSD AUDIT COMMITTEE COMPLAINT PROCEDURES FOR ACCOUNTING, FRAUD OR AUDITING MATTERS –
Tucson Unified School District will treat complaints regarding accounting, internal accounting controls, auditing, or questionable financial practices (collectively "accounting matters"), seriously and expeditiously.

Complaint

Any person may make a complaint regarding questionable accounting matters as set forth below. Wherever possible, the Audit Committee encourages complainants to report any accounting matters first to the appropriate TUSD supervisor.

Example of accounting matters complaints include:

- theft of district assets

- improper TUSD district expenditures

- violation of applicable procurement codes

- fraud or deliberate error in any TUSD financial records

- substantial misstatement in the classification of TUSD income or expenses

  Complaints may be sent to:

> Confidential, To Be Opened by TUSD Audit Committee Only"
> TUSD Audit Committee
>
> P.O. Box 191
> Tucson, Arizona 85701

Complaints should provide as much detail as possible concerning the exact nature of the issue and district personnel alleged to be involved.

Any person who would like to discuss his or her complaint with a member of the Audit Committee should indicate this in the submission and include a phone number or email address.

The Audit Committee Chair, or whichever member of the Audit Committee first receives a complaint, shall first discuss the complaint with one other Audit Committee member, and may then discuss the issue with the external auditors, with any TUSD internal auditor or other appropriate TUSD staff member, set the matter on the TUSD Audit Committee agenda, refer the matter to the Governing Board, or take other actions as appropriate."[33]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

- Several employees shared the lack of objectivity, support, and follow-through on their shared concerns with the current processes.

- Discussions, observations, and meetings with some of the collaborating departments and their provided responses were found to support several of the employees' claims.

- Not having effective reporting mechanisms that are viewed as fair and objective has led several employees to view the current "whistleblower process" as a waste of time and a futile effort.

- This view and sense of helplessness could impact employees' morale, reduce trust, and eventually lead to unethical behaviors going unreported, reducing the District's ability to detect and address potential misconduct, unethical practices, and maintain employees' trust and confidence.

Recommendation

Management should consider:

1. Reviewing existing complaints, shared concerns, and actions taken by the departments entrusted to manage and address them.

2. Researching a third-party service to establish a confidential and unbiased whistleblower hotline to manage, monitor, and distribute the filed claims reports to both Management and the Audit Committee.

3. Implementing a confidential and unbiased whistleblower hotline, which is essential for ethical compliance, transparency, and accountability.

4. HIRING PRACTICES

Condition: Concerns were raised regarding the fairness of the District's hiring practices.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Policy AC-R3 – Procedures for Open and Active Discrimination Claims - states, "Responsibility - Supervisory and management staff is responsible for taking prompt and equitable action against any violation of this policy regardless of the manner in which the District becomes aware of the conduct and will be subject to discipline for failure to do so."[34]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

• One example of, several provided, was that of a candidate's application that was discarded by the automated application system, which did not account for several qualifying factors and professional credentials.

  o The rejected candidate addressed the situation with the HR Manager, now a former employee, and Employee Relations.

    • The claim was addressed, by internal audit, with the current Chief Human Capital Officer, who was not with the District at the time and was unaware of the incident.

    • The former HR Manager did not document the conversations with the declined applicant.

    • The incident was not addressed with Employee Relations due to missing supporting notes, regarding the conversation with the application, from the former HR Manager.

• Research was conducted to address the concerns shared by several EDI employees who stated that the previous Assistant Superintendent had not completed their doctoral degree prior to being hired and had no experience as a principal of a school. Both statements were found to be correct.

• Due diligence should be performed when hiring for all positions. Not following through on raised concerns and ensuring equal opportunity for all applicants is a failure to adhere to the AC-R3.

• Hiring the best candidate for the job is the goal of the District; however, the looming distrust of the District's hiring practices continues, which affects the District's reputation, decreases employee morale, and could increase potential legal risks.

Recommendations:
Management should:

  o The following suggestions are related to Human Resources activities and are included in this report due to being discovered during this audit.

- HR should consider reviewing and revising their hiring policies and practices (i.e., recording conversations with applicants in their file) and addressing claims of rejected candidates by verifying the applicants' qualifications and submitted documents.

- Technology is not without fault. Therefore, HR should consider implementing a review process for rejected applicants, specifically for selected positions, to verify the system is operating as intended, not rejecting qualified candidates, and to ensure the District is following a fair and objective hiring process.

VI. FINANCIAL MANAGEMENT

1. ### FEDERAL GRANT FUNDS FOR MCKENNY VENTO (ARP II)

   Condition: There were some questionable expenses paid using the American Rescue Plan (ARP II).

   Applicable Criteria *(includes, but is not necessarily limited to)*:

   The American Rescue Plan (ARP)- Homeless Children and Youth (HCY) II Grant, also referred to as ARP II. Was designed to provide targeted support to one of the most vulnerable student populations, ensuring that homelessness does not become a barrier to educational access and success, especially in the context of challenges posed by the COVID-19.

   American Rescue Plan – Homeless Children and Youth II Entitlement Grant – Responsibilities and Resources for Consortia – "Allowable Use of Funds Overall, all costs must be deemed "reasonable and necessary" and align with the purpose and other requirements in the McKinney-Vento Homeless Assistance Act. Consortia should consider the extraordinary impact of the pandemic on students experiencing homelessness when making decisions about how to use funds.

   Accordingly, suggestions for using ARP Homeless II – Entitlement funds to support students experiencing homelessness include: ● increasing outreach and identification by adding additional staff; ● enhancing communication options with students and families; ● increasing counseling and social work services; ● facilitating the enrollment and retention of students experiencing homelessness; ● hiring "systems navigators" to help families and youth access education; ● contracting with community-based organizations to provide services to students and assistance to districts in specific regions; ● providing academic coaching, in-person enrichment opportunities, and access to summer learning; ● offering early
   childhood education services for young children experiencing homelessness; ● making systems and processes more McKinney-Vento friendly; ● helping meet rising mental health needs; ● providing more and better transportation options; and ● providing homeless children and youth with wrap-around services to address the challenges of COVID-19."[35]

   o *Ensure that all costs are reasonable and necessary.*

   o *Uses of funds align with the purpose of the McKinney-Vento Act/EHCY grant"* [36]

   Policy DJE: Purchasing Procedures -states, "Purchasing Department Responsibilities

   The Purchasing Department shall prepare written determinations as required by the Arizona State Board of Education Administrative Code prior to issuing formal solicitations for multi-step sealed bidding, competitive sealed bids or proposals, multi-term contracts, or non-construction contracts requiring bid or contract security.

The Purchasing Department representative most closely involved in the procurement shall serve as the District representative for protests and claims on solicitations and contracts."[36]

DJE-R: Purchasing Procedures – state, "Quotation Procedures:

- o   Under $10,000

- o   A. Fiscal Year Cumulative District Purchases Costing Under $10,000

Obtain a current price quotation from a reasonable source, including a sales representative's email quote, a vendor internet price, a sales flyer, or other suitable alternative. Solicit a firm quotation with shipping and tax whenever practicable to assure maximum value.

Prepare and document on the requisition: complete description of the material(s) or service(s), quantity, date of quotation, quoter's name, firm price(s), freight charge, percent of sales tax, and any other pertinent information.

- o   Electronically attach all information and documentation to the requisition.

- o $10,000 to $99,999

B. Cumulative District Purchases Costing at least $10,000, but less than $100,000

Solicit 3 or more current written quotations on vendor letterhead. Quotes must be documented on a Written Quote Summary (Form PUR1006) with an attached recommendation as to the selected quote from the using department.

Prepare and document on the requisition: complete description of the material(s) or service(s), quantity, date of quotation, quoter's name, firm price(s), freight charge, percent of sales tax, and any other pertinent information.

- o   Electronically attach all the original written quotations and/or forms to the requisition.

Regulation-Code-DJE-R (tusd1.org)." [37]

Policy DDA: Funding Sources Outside the School System – states, "The following approval limits apply to all grants, other than ADE and US DOE:

- o $50,000.00 or less Superintendent

- o   Greater than $50,000.00 Governing Board Approval Required

The Governing Board will receive quarterly summary reports of all grants approved, including the amount of each grant." [38]

Policy DIFC - The Superintendent will be responsible for acting as a role model for the District, establishing and enforcing professional standards to foster an ethical environment where fraud risks are low and employees are likely to report any potential fraud that does occur. The Superintendent will review and recommend policies, systems and procedures to ensure that they are fair, equitable, and known to employees. In managing fraud risks, the Superintendent will:

1. Designate qualified and knowledgeable employee to assess fraud risks in the District

2. Design, implement, and monitor a program of internal controls to identify and reduce the influence of factors that encourage and enable fraud, ensure employees detect and report fraudulent activity in an accurate and timely manner, and substantiate allegations of fraud with evidence after the act occurs;

3. Implement and oversee procedures to investigate allegations of fraud without regard to the suspected wrongdoer's length of service, position/title, or relationship to the District;

4. Follow-up substantiated allegations of fraud by pursuing the appropriate consequences, such as making a report to the state authorities for criminal activity, taking legal action, or using disciplinary measures such as termination...;" [39]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

This finding contains several activities, each illustrating concerns related to the intended use of the grant funds. It reflects poor supervision, fiscal responsibility, knowledge, and stewardship of the intended funds.

Some of the expenses reviewed did not contain sufficient information to support and indicate how the costs aligned with the ARP II purpose. This included, but was not limited to, expenses for presenters, rental of games, marketing costs, and paraphernalia.

Furthermore, several of the listed expenses in the worksheet titled "ARP II Activities Development" provided by the EDI Department could not be clearly traced due to being combined in the reviewed requests and using different names for classifying expenses.

Additional scrutiny of the worksheet's content was raised when it was noted that the $64,800 spent on providing emergency housing for families, one of the main purposes of the grant, was omitted, as was the $53,807 spent for online tutoring services by Paper Education America, Inc.

Expenses listed in the "ARP II Activities Development" document included selective expenses; however, the list does not include all expenses covered by the grant.

Activity Stated as Paid with ARP II	Amount Listed
National Association of Homeless Youth (NAEHCY) Conf. (Nov. 11 through Nov. 14, 2024). Travel to Florida	$25,886
Clothing for McKinney Vento Eligible Students	35,000
Added Duty @ 25/hrs. X 5 hrs. per week for 12 ARP Tutors X 30 weeks = ($45,00 + Benefits)	$54,000
One Full Time Employee for College and Career Readiness Counselor ($55,000 + Benefits)	$72,600
100 Gas cards, McKinney Vento eligible students, to ensure they arrive in time to class	$10,000
Mentor -HEART Buddies/Youth Mentors 5 individuals/year at $13.50/hr., for two years (FY 23 & FY 24).	$55,000
Earn Learn Success Coaches	$50,000
School supplies for eligible McKinney Vento students	$55,000
40 Caps and gowns @ 75 each for McKinney Vento H.S. Graduates	$3,375
Certified staff members @ $35/hr. for 10 days + benefits	$10,500
The sum of Provided Expenses:	$371,631

Documents reviewed regarding the ARP II federal grant included, but were not limited to, the ARP II federal grant guidelines, purchasing requisitions, and an internal email regarding three "No Confidence Concerns"

that delineated the department's spending.• The ARP II guidelines support the use of federal grant monies to promote and secure tutoring services for McKinney-Vento students only.

Additional Concerns:

- There was no indication that the tutoring services were limited to only McKinney-Vento students.

- Based on the published article by the District's Communication Department on 3/25/24, which quoted Sabino High School's principal, the tutoring services and access to the software did not appear to be limited to just McKinney-Vento students.

- Several of the reviewed expenses did not address how the activity being paid for would serve the McKinney-Vento students, nor were there documents to support that the funds were used to benefit McKinney-Vento students.

- Holding an event intended for McKinney-Vento students at Sabino High School does not maximize attendance nor serve the intended audience. This event resulted in inefficiencies that added expenses (i.e., travel time, transportation, support staff, etc.) to the district and did not serve the intended purpose of the funds spent.

  o Sabino High School has one of the lowest McKinney-Vento eligible student populations, with 27 students according to TUSD's Synergy Report.

- There were 17 noted transactions, with 9 revisions, that involved moving funds around and providing justifications regarding allocation and reallocation of ARP II funds. The requisitions were a combination
of adding, reversing, cancellations, re-submittals for the same canceled requisitions, readjustments, and switching funds to and from within a period of 9 months.

  o The continuous back-and-forth of corrections and requested rewrites revealed an unsettling lack of understanding by the requestor and the processor of the requisitions.

  o This situation should have been noted as unusual and been escalated.

  o This incident illustrates a lack of financial understanding, inadequate financial processes, along with insufficient understanding and enforcement of purchasing procedures.

- Using grant funds for other than their intended purpose could result in potential legal issues, compliance violations, and ethical reprimands.

- Three notices of "non-confidence" with images related to financial spending were provided by the superintendent in advance of this internal audit on May 21, 2024. These were received from a concerned EDI employee.

Recommendations

Management should:

1. Ensure adherence to fund requirements and purchasing policies.

2. Develop an escalation process for staff to obtain guidance on unusual requests and/or uncommon adjustments.

3. Request training for EDI staff from collaborating departments (Grants, Finance, etc.).

2. MANAGEMENT OF EXPENSES

Condition: Excessive Event Expenditures - Excessive expenditures for event venues appeared to have gone unchecked and unverified.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Expenditures should be verified, substantiated, and aligned with intended outcomes, and measured impact to ensure they benefit targeted students.

The following TUSD policies address spending requirements:

Policy DJE -Verification of Expenditures: All expenditures must be verified through proper documentation, including receipts, invoices, and approval forms.

"Purchases of less than ten thousand dollars ($10,000) may be made at the discretion of the Superintendent. Such procurements are not subject to competitive purchasing requirements, however reasonable judgment should be used to ensure the purchases are advantageous to the District. See Regulation DJE-R." [40]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

Lack of internal controls, financial oversight, and accountability measures can lead to overspending on events and activities.

Overspending is a form of misusing funds and reflects a poor stewardship of the district's resources.

Several events planned and executed by the EDI department, some using were found to not have adequate records supporting attendance, tracking of targeted student and its impact, continuity of efforts on presented topics, and supporting metrics relevant to their intended need, purpose, outcome, and/or justification of both, the expenses and their venue.

An example of four randomly selected events, out of eight reviewed, are listed below:

EDI Conference on March 20, 2024 -Sheraton		EDI Summit held October 19, 2024 -Sabino H.S.	
10 Presenters	$52,427	26 Presenters	$80,971
Conf. Room	21,277	Art Purchases & Photos	$6,282
		Food, Transp., Supp.	$22,399
Total cost:	$73,704	Total cost:	$109,652
Talk-Space Network LLC – Online Therapy		EDI Prof. Development Mar. 30/31, 2023 – Double Tree	
March 2023	$178,532	11 Presenters	$102,822
April 2023	$130,332	Conf. Room	$22,722
		Transportation	$2,100
Total cost:	$308,864	Total cost:	$127,644

Clarification of Specific Expense: An expense believed to have been paid from unallowable monies for Tucson Korean Asia Pacific (TKAP) trips to South Korea, under the Asian Pacific Refugee Student Servies Department (APRSS), were verified to have been paid using -525 Auxiliary Operations funds. These types of funds are defined by the Auditor general as "Accounts for revenues and expenditures arising from bookstore operations, athletic operations, and miscellaneous district-related operations. Revenues may

include the sale or rental of books, supplies and materials; course fees; fees for optional, noncredit, educational, or recreational activities; deposits for the use of district supplies; athletic gate receipts and concession sales; and other miscellaneous receipts..." These are discretionary funds that may be used as finance as needed.[41]

Recommendation(s):

1. Establish internal controls, that include an approval process for event expenditures, including post-event impact assessments, and substantiating documentation.

2. Expenditures must align with the district's strategic goals and intended outcomes, particularly those aimed at benefiting targeted student groups.

3. The impact of expenditures should be measured and documented to ensure they achieve the intended benefits for targeted students.

VI. OPERATIONAL EFFICIENCY & WORK ENVIRONMENT

1. TOXIC WORK ENVIRONMENT

Condition: Several employees reported working in a toxic environment with no "safe place" to voice concerns over their situation.

Applicable Criteria *(includes, but is not necessarily limited to)*:

A healthy work environment is essential for employees' well-being and productivity. The department should maintain a safe and supportive work environment, and adhere to:

Policy AC: Non-Discrimination, which states, Tucson Unified School District is committed to a policy of nondiscrimination based on disability, race, color, religion/religious beliefs, sex, sexual orientation, gender identity or expression, age, or national origin. This policy will prevail in all matters concerning Governing Board, District employees, students, the public, educational programs and services, and individuals with whom the Board does business." [42]

AC-R Complaint Procedures – "Any Administrator who receives a discrimination or harassment complaint or who has knowledge of a possible violation of this policy shall conduct an "intake interview" and shall complete Form AC-E." [43]

Policy CF: Leadership Principles – "Tucson Unified School District is committed to create and maintain a positive, educational and employment environment/culture. TUSD believes this culture is fostered from the Superintendent's Office and moves through the organization by the behavior/conduct of every administrator, manager, supervisor, and lead staff person."[44]

Policy GBEB: Staff Conduct -states, "All employees and volunteers of the District (hereinafter "employees") are expected to conduct themselves in a manner consistent with effective and orderly education and to protect students and District property.

- No employee shall, by action or inaction, interfere with, or disrupt any District activity, or encourage any such disruption...

- All employees shall at all times attempt to maintain order, abide by the policies, rules, and regulations of the District, and carry out all applicable orders issued by the Superintendent. See Regulation GBEB-R Staff Conduct." [45]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

- Lack of effective leadership, supervision, management, absence of standardized procedures for task assignment and communication, inadequate support systems, organizational culture, and the absence of perceived proper functioning channels for addressing employee concerns may have contributed to:

- The lack of trust and fractured status among several of the interviewed staff in the EDI department. Meetings were conducted with fourteen individuals to learn more about their positions and activities.• Eleven of the fourteen EDI employees openly shared their experiences, challenges, and frustrations related to the following working conditions:

- Lack of guidance, support, and processes.

- Ongoing efforts by their supervisor to circumvent and/or find workarounds of established policies.

- Last-minute assignments, inequitable treatment of employees, non-written instructions with inconsistent/shifting requirements on provided assignments, unclear and undefined expectations, unrealistic timelines with no clear instructions of expectations, and limited support and resources for requested tasks.

- Overspending on events, rental of hotel conference rooms, using funds to purchase unallowable items (i.e., Desegregation funds for food consumption expenses, grant funds for unqualified expenses, etc.).

- Eleven out of the fourteen interviewed staff members expressed concerns regarding TUSD's current employee complaint process.

    a. The consensus was that the process is ineffective, lacks objectivity, follow-up, an escalation clause, and follow-through of filed complaints.

    b. The main issue was stated as a lack of closure (i.e., no changes, no updates on the filed complaint, perceived as a waste of effort due to minimal communication after initiating the process).

- Several EDI employees opted not to initiate the complaint process based on their co-workers' experiences and potential retaliation.

    a. Some of the EDI employees who brought their concerns forward shared their experiences of a lack of response, delayed replies, and limited support from leadership, as well as issues with accessibility.

Recommendations:

1. EDI staff should follow the current process to ensure their complaints are recorded and filed, providing the responding parties with an opportunity to conduct their investigation.

2. Implement management training programs and establish clear protocols for task assignment and communication.

3. The district should consider implementing the following:

4. Establishing an independent third party to process and manage complaints, conduct regular climate surveys to address workplace issues. Reports from this service should be provided and evaluated by the audit committee to maintain objectivity and independence.

5. Providing ongoing training and holding staff accountable to existing district policies, specifically non-retaliation and ethical behavior.

6. Review the current complaint-filing processes and procedures to detect areas for improvement while preemptively minimizing the risk of discrimination, harassment, and fear of retaliation.

7. The superintendent and his staff should be more accessible to employees who wish to voice or escalate their concerns.

8. At minimum, the superintendent's staff should be present at their office during regular business hours.

2. ASSIGNED ADDED DUTIES

Condition: Some EDI employees were required to perform duties without proper resources, support, or added compensation.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Policy DKC: Expense Authorization/Reimbursement – School employees who incur expenses in carrying out their authorized duties shall be reimbursed by the District upon submission of allowable supporting receipts, provided that prior authorization has been granted by the Superintendent or designee.

Reimbursement amounts shall not exceed the maximum amounts established by the Department of Administration of the State of Arizona."[46]

Policy GBEA: Staff Ethics – states,

- "All employees of the District are expected to maintain high standards in their school relationships. These standards must be idealistic and at the same time practical, so that they can apply reasonably to all staff members.

- The employees acknowledge that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, every employee assumes responsibility for providing leadership in the school and community.

- This responsibility requires the employee to maintain standards of exemplary conduct. It must be recognized that the employee's actions will be viewed and appraised by the community, associates, and students.

To these ends, the Board adopts the following statements of standards...

The school employee:

- Supports the principle of due process and protects the civil and human rights of all individuals.

- Maintains just, courteous, and proper relationships with students, parents, staff members and others.

- Strives for the maintenance of efficiency and knowledge of developments in the employee's field of work.

- Implements the Governing Board's policies and administrative rules and regulations.

- Fulfills job responsibilities with honesty and integrity…

- Honors all contracts until fulfillment or release."[47]

LABOR: Fair Labor Standards Act (FLSA) -Title 29 Labor §B-778.110, state, "(a) Hourly rate employee - (a) Earnings at hourly rate exclusively. If the employee is employed solely on the basis of a single hourly rate, the hourly rate is the "regular rate." For overtime hours of work, the employee must be paid, in addition to the straight time hourly earnings, a sum determined by multiplying one half the hourly rate by the number of hours worked in excess of 40 in the week." [48]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

Some employees were informed of their added duties and were expected to implement them with minimal training, time, and resources.

Some employees were compensated for added duties, while others were not.

Potential consequences could include, but are not limited to:

- Decreased efficiency

- Employee dissatisfaction

- Potential operational errors

- Resentment and reduced work quality

- Increased stress on employees

- Potential legal risks

Recommendations:

1. Ensure employees receive proper training, resources, and support before assigning new duties.

2. Review and revise job descriptions to accurately reflect current responsibilities.

3. Provide necessary training for new or expanded roles.

4. Ensure appropriate compensation for all duties performed.

5. Employees should be adequately informed, regarding any added duties to be performed outside their designated and negotiated roles.

3. **PROACTIVITY AND PLANNING**

Condition: Lack of planning from direct supervisor and supporting departments towards EDI that led to last-minute tasks.

Applicable Criteria *(includes, but is not necessarily limited to):*

Departments should proactively plan and allocate tasks in a timely manner. Proper planning and timely execution of tasks should be standard practice across all departments.

Policy DBC: Budget Planning, Preparation and Schedules, states, – "Annual Budget Preparation Schedule:

Each school year the Superintendent shall prepare and disseminate a budget preparation schedule to accomplish all required budgetary actions for the following school year.

This schedule will, as a minimum, provide specific dates for the accomplishment of all state-mandated actions." [49]

Policy DBC-R: Budget Planning, Preparation and Schedules, states, "Schedule of Budget Deadlines is Required.

The Finance Department will prepare a schedule of budget deadlines for presentation to the Superintendent each year. This schedule will cover all actions necessary to prepare the budget for the following school year."

Optional Items to be Included in Schedule

- Specific date for receipt of unit budgets from administrators.

- Date for initial meeting on the budget with appropriate staff members...

- Prior to July 5: Publication of Proposed Budget/Truth in Taxation Notice.

The Governing Board shall not later than July 5 of each year or no later than the publication of notice of the public hearing and board meeting as required by A.R.S. 15-905(A): Publish or mail to each household in the District a copy of the proposed budget or a summary of the proposed budget for consideration of the residents or taxpayers of the District, and a notice of the public hearing and Board meeting. The publishing of the proposed budget and notice of the hearing and meeting shall be in accordance with A.R.S. 15-905....

- No later than July 18-File Adopted Budget" [50]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

Inadequate planning and foresight by EDI's leadership and the collaborating departments led to ineffective and inefficient performance, management, and completion of critical tasks in a timely manner.

The lack of management, communication, and inaction led to:

- This includes last-minute assignments given to newly appointed directors.

- Incoming supervisors being tasked with meeting unrealistic tasks and deadlines.

- Budgets with less money than originally presented.

- High levels of stress due to new positions and lack of transparency from supervisors in communicating the elimination of three court-mandated positions.

Unknown expenses being deducted from budgets for vacated employee positions.

- New employees being informed and expected to complete Performance Impact Analyses (PIAs) that were due in March 2023, despite their start date being July 1, 2023.

- Lack of accountability from management in failing to complete pending tasks in a timely manner.

- No accountability from the collaborating department responsible for overseeing budget timelines.

- Poor leadership and management skills, reflected by the lack of guidance, communication, and assistance provided to new employees.

- Inefficient management of the department's tasks and timely completion of responsibilities.

Recommendations

Management should:

1. Follow District policies:
    - Make sure policy DBC is being followed.
2. Ensure and maintain clear roles and responsibilities:
    - Define the specific roles and responsibilities of supporting departments in promoting EDI within the relevant policies.
3. Encourage and promote interdepartmental collaboration:
    - Establish protocols for regular collaboration and communication between departments to ensure proactive engagement with EDI goals.
4. Perform regular goal planning:
    - Implement a system for evaluating the EDI initiatives to prevent last-minute tasks and ensure continuous improvement.
5. Provide training and professional development:
    - Provide ongoing training and development for staff, especially newly appointed directors, to equip them with the skills and knowledge needed to support EDI efforts effectively.
6. Set accountability measures:
    - Create accountability measures to ensure that all departments are actively contributing to EDI goals and are held responsible for their performance.

4. INCONSISTENT PROCESSES FOR ACCEPTING DONATIONS

Condition: Inconsistencies were found regarding the processing of donations within the departments.

Applicable Criteria *(includes, but is not necessarily limited to):*

TUSD's – KCD- "District Property- All gifts, grants, and bequests accepted by the District shall become the property of the District and subject to the policies of the District.

Policy KCD:

District Property- All gifts, grants, and bequests accepted by the District shall become the property of the District and subject to the policies of the District.

No gift, grant, or bequest may be returned without approval of the Superintendent, and all are subject to the same controls regulations, as are other property of the District.

All gifts shall be recorded in appropriate inventory listings) and property records." [51]

Policy– KCD-R: Public Gifts and Donations to Schools- states, "Employees are responsible for disclosing and reporting any gifts they receive.

The report shall state:

Who the donor is and their relation to the employee, if any;

What the gift is;

What the gift's estimated value is if it is a physical item; and

What the gift's purpose or proposed use is.

Gifts above the nominal value made specifically to the employee must relate to achieving the District's goals..."[52]

USFR VI-C- Accounting Procedures – Cash- Introduction, states "...Because of the relatively high risk associated with transactions involving cash, districts should establish and maintain effective policies and procedures to safeguard cash, prevent loss or misuse, provide prompt and intact depositing, and ensure accurate recording. Effective internal control not only helps safeguard monies, but can protect employees involved in handling those monies from accusations of misuse....

Internal control should be tailored to each district's specific needs...

Cash received by a district should be promptly recorded and accurately classified in accordance with §III, Chart of Accounts....

Evidence of receipt should be prepared for each cash payment received...

Cash received is to be deposited intact daily, when significant, or at least weekly... recorded the same day of the day it is received." [53]

Furthermore,

Arizona Department of Revenue –Publication 707, Receipt to Taxpayers-Taxpayer needs a receipt in order to claim a tax credit. The receipt needs to include the school site CTDS number (County Code, Type Code, District Code & Site Number), public school name, school district name, taxpayer name and address, amount contributed or fees paid, date contributed or paid, and a description of the extracurricular activity, program or purpose being supported.[54]

Asset misappropriation –" Is the most common type of occupational fraud and includes theft of cash on hand, cash receipts, and inventory." Per the Association of Certified Fraud Examiners, 2014 "Report to the Nations on Occupational Fraud and Abuse". [55]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

The EDI Department and its sectors do not have written processes in place regarding the receipting and recording of donated funds.

• Each Director manages their department as they see fit.

The lack of consistency in processes and non-adherence to written processes has led to a lack of internal controls that could result in:

- Confusion and frustration regarding acceptance of donations

- Use of third parties to accept and process donations by some but not others

- Unrecorded acceptance of donations

- Undocumented receipts of accepted and delivered donations

- Increased risk of misappropriation, fraud, or misuse

- Claims and allegations of mismanagement of donations.

Additionally, none of the interviewed staff mentioned or referenced the District Cashier or the District's Student Services processes and procedures.

Failure to have consistent internal controls regarding the management of gifts and donations could further result in scrutiny, penalties, and possible discipline due to failure to adhere to:

- District written processes and procedures.

- The Uniform Systems of Financial Records for Arizona School Districts (USFR)

- Adequate record-keeping of accepted donations

- Management, accountability, and transparency of receipted funds

- Inquiry of processes by collaborating departments, donors, or employees

This could result in a lack of trust and support from stakeholders.

Recommendations

Management should:

1. Adhere to District policies, processes, and procedures.

2. Request donations to be made directly to Enrichment Education Foundation (EEF).

5. NO EDI DEPARTMENT MANUAL OR STANDARD OPERATING PROCEDURES

Condition: The EDI does not have an employee manual or standard operating procedures.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Best practices: There are several important reasons to have an employee manual and operating procedures, such as:

- Consistency and quality control: Employee manuals and Standard Operating Procedures (SOPs) ensure that critical tasks and processes are performed consistently across the department, maintaining quality standards in educational services and programs.

- Additionally, they reduce employee training time, avoid loss of knowledge, increase productivity, accountability, and regulatory compliance.

- Having an employee manual and SOPs would help the EDI department operate more efficiently, maintain consistent quality in its programs, and better serve the diverse student population it supports.

Effect / Potential Risk *(includes, but is not necessarily limited to):*

The lack of written employee manuals and/or standard operating procedures has resulted in:

- Impact to staff's operating efficiency,

- eliminated potential training tools for new employees,

- led to loss of knowledge retention,

- prevented clarity of operating expectations,

- hindered compliance and consistency in processes, and

- reduced accountability for activities.

Recommendations:

Create and distribute a detailed employee manual and SOPs specific to the EDI department.

VII. EMPLOYEE MANAGEMENT

1. IMPROPER PAYMENT PRACTICES

Condition: Payments were made prior to receiving merchandise.

Applicable Criteria *(includes, but is not necessarily limited to)*:

It's important for the district to have clear guidelines in place to ensure that payments are not made before goods are received, as this practice helps protect the district's financial interests and ensures compliance with proper accounting and procurement standards.

Policy DIF: Audits/Financial Monitoring: This policy covers financial oversight and monitoring, it states,

"Procurements:
The procurement of the necessary services shall be consistent with the District's policies on bidding and purchasing procedures, including the provisions of the audit committee charter. Any allocation of costs for the services shall conform to the requirements of the Uniform System of Financial Records (USFR)." [56]

Districts should not pay for goods or services in advance, except for certain allowable prepaid expenditures, such as insurance or professional association membership dues.

USFR, Section VI-G-8: Expenditures- states, "Items not meeting the prepayment specifications of A.R.S. §15-905(N) man be paid only after received." [57]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

Policy DJE: Purchasing Procedures outlines the proper procedures for purchasing; however, it does not address that payments should be approved only after goods or services have been received.

Purchasing procedures typically include guidelines on when payments should be made in relation to receiving goods or services.

Making payments prior to receiving goods led to:

Not receiving paintings from one of the presenters at the EDI Student Summit, who requested, "...I would ship prints as soon as I receive payment post Summit. I will cover the shipping. I do not want to travel to the Summit with the prints as they are valuable and I don't want them to get damaged in the process. I can properly pack and ship them when I get back home. I will collect shipping addresses for the students I have selected as the winners of the prints."

The payment was for three prints, totaling $2,046.00.Communication between the EDI department and vendor after payment was issued has been unsuccessful. The prints were never shipped by the vendor as agreed. An image of one of the art prints, titled "The Professor," is below:
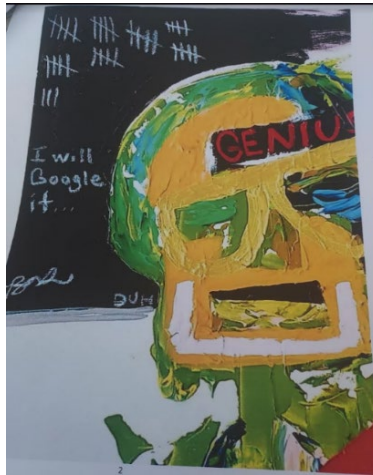
The payment for these paintings should not have been issued until the goods were received.

This transaction resulted in a financial loss with accountability issues, potential for fraud, and inefficient use of district resources.

Recommendations:

1. Follow existing District policies and procedures.

2. The EDI Department should consider implementing stronger internal controls and develop internal processes to prevent premature payments, including:

    a. Training staff on proper purchasing procedures.

    b. Establishing a system of checks and balances in their departmental procurement and accounts payable processes.

2. MANAGEMENT OF EMPLOYEES

Condition: Lack of accountability for performance of existing employees, evaluations, and whereabouts.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Policy GCO: Evaluation of Professional Staff Members -states, "The process of evaluation for certificated professional staff members shall lead to improvement of the quality of instruction and the strengthening of the abilities of the professional staff.

Certain elements in an effective evaluation process shall be emphasized:

- Evaluation shall be a cooperative endeavor between evaluator and evaluatee.

- Open communication shall be considered essential.

- The agreed-upon purpose of evaluation shall be to work toward common goals for the improvement of education. This shall include attention to student and staff success, which shall include all certificated staff members.

- Evaluation shall be continuous, flexible, and sensitive to need for revision.

- The result of evaluation(s) shall be courses of action for the improvement of instruction. These courses of action shall be set in motion by specific recommendations mutually reviewed by the evaluator and the evaluatee.

- Evaluation shall be considered one aspect of effective management, rather than a discrete entity.

- Effective evaluation depends on accurate information; therefore, input from all appropriate sources shall be used." [58]

Policy GCAB-R: Remote Work- states, "Generally, the Tucson Unified School District believes that its goals and objectives are best served when employees work in-person on District premises. However, the District recognizes remote work assignments to be a viable, flexible work option when both the employee and the job function are suited to such an assignment...

Working remotely is not an entitlement, it is not a District-wide benefit, and it in no way changes the terms and conditions of employment with the Tucson Unified School District.

The ability to work remotely is completely and solely at the discretion of the District. Except where specifically provided by an applicable collective bargaining agreement, employees will not be permitted to file a grievance as a result of a denial of their request to work remotely. Employees working remotely are subject to all TUSD policies and regulations...

The supervisor will evaluate the remote work assignment and make recommendations for continuance or modifications. Evaluation of employee performance while working remotely will be consistent with that received by employees working on-site in both content and frequency and will focus on work output and completion of objectives....

Supervisors must ensure that teleworking decisions are made for appropriate, non-discriminatory reasons." [59]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

The EDI department lacks structured performance management in several areas of operations. It is missing adequate performance management measures, including but not limited to:

o Employee evaluations, guidance, and discipline

o Set expectations, goals, and commitments

o Attendance and office presence monitoring, resulting in:

- Flexible working hours without proper oversight

- Unverifiable agreements for remote work

- Potential misuse of time by employees

- Lax supervision of employee office presence

- Lack of accountability for work production or lack thereof

o Clear responsibilities, goals, and expectations

o Adherence to District standards and responsibilities

The above issues have impacted the EDI's operation, effectiveness, and efficiency.

Recommendations

If no performance requirements exist, management should:

1. Develop and implement a comprehensive performance system that clearly states the department's expectations, alignment with District policies, applicable regulations, and requirements.

2. Conduct timely performance reviews with regular evaluations and clear accountability measures.

3. Document agreements and monitor employees' performance, and achievements of set goals.

4. Perform improvement reviews, during agreed timelines with employees, to evaluate, guide, and assist them with their progress on the communicated area(s) for improvement.

3. OVERSTAFFING AND MINIMAL SUPERVISION

Condition: Three staff members in the EDI department were found to be performing minimal work, provided with minimal training, and minimal supervision.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Training is necessary and crucial for employee effectiveness and maximizing efficiencies of a department's staff. New employees to the department should receive adequate training, be provided with guidance, a set of clear objectives, expectations, and supervision.

Policy Code: GA – Personnel Goals/Priority Objectives – states, "The Board recognizes that dynamic and efficient staff members dedicated to education are necessary to maintain a constantly improving educational program. The Board is interested in its personnel as individuals, and it recognizes its responsibility for promoting the general welfare of the staff members....

Deployment of the available personnel to ensure that they are utilized as effectively as possible within budgetary constraints.

Human relationships necessary to obtain maximum staff performance and satisfaction..."[60]

Effect / Potential Risk *(includes, but is not necessarily limited to)*:

Insufficient analysis of a department's needs may lead to duplication of efforts, with more than one individual performing equal or similar duties.

- Inadequate management and ineffective training may lead to unprepared employees and potential operational failures.

- Individuals in three different positions were found to have:

  o Received minimal training

  o Been given limited direction regarding expected accomplishments

  o Performed minimal job responsibilities

  o Lacked accountability for their activities

- Specific findings:

  o One position had overlapping activities and tasks partially performed by other EDI staff and the finance department.

  o Another position lacked defined goals, a strategic plan, and set expectations.

  o The third position provided limited value to the EDI department and would be better aligned with a department that matches their knowledge, dedication, and expertise.

Recommendations

Management should:

1. The EDI department should reassess and potentially redefine some of its positions, their responsibilities, and requirements to ensure alignment with departmental goals.

2. Re-evaluate the three identified positions, and management should act in the best interest of the employee, the EDI department, and the district.

3. Develop and implement comprehensive training protocols, including setting measurable guidelines and clear objectives.

4. Increase employee effectiveness and efficiency by setting clear expectations, goals, review processes, and deadlines.

4. EMPLOYEE PERFORMANCE EVALUATIONS

Condition: - Performance evaluations for eight out of ten EDI employees have not been conducted.

Applicable Criteria *(includes, but is not necessarily limited to):* Regular performance evaluations are essential for employee development and organizational accountability.

POLICY CF: LEADERSHIP PRINCIPLES –"…All Administrators/Managers/Supervisors/Lead Staff will… Complete performance evaluations as required on all subordinates in a timely manner and place in official personnel file."[61]

POLICY GA: PERSONNEL GOALS/PRIORITY OBJECTIVES: "…An employee appraisal program (evaluation) that will contribute to the continuous improvement of staff performance. Professional development and in-service training programs for employees that will improve their rates of performance and retention.

Deployment of the available personnel to ensure that they are utilized as effectively as possible within budgetary constraints." [62]

POLICY GCO: EVALUATION OF PROFESSIONAL STAFF MEMBERS - This policy emphasizes the importance of regular evaluations and documentation of staff performance, which should be considered before making any staffing changes. "The process of evaluation for certificated professional staff members shall lead to improvement of the quality of instruction and the strengthening of the abilities of the professional staff.

- Certain elements in an effective evaluation process shall be emphasized:

- Evaluation shall be a cooperative endeavor between evaluator and evaluatee.

- Open communication shall be considered essential…"[63]

Effect / Potential Risk (INCLUDES, BUT IS NOT NECESSARILY LIMITED TO):

Not performing employee evaluations inhibits assessments of employee performance, the ability to identify areas for improvement, and the provision of constructive feedback.

• Potential decline in employee performance, morale, and professional development.

• Non-compliance with district policies on performance management.
• Lack of evaluations impacts employees' records and their professional advancement.

Recommendations

Management should:

1. Adhere to the standardized evaluation process with scheduled performance reviews for all EDI employees.

2. Establish accountability measures for the timely completion of employee evaluations and compliance with District policies.

5. EMPLOYEES AS PRESENTERS

Conditions: Staff members of the EDI department were paid to present during an EDI student summit.

Applicable Criteria *(includes, but is not necessarily limited to)*:

This raises the question of whether employees are permitted to act as vendors/presenters while being compensated for such roles.

POLICY GBEAA: Staff Conflict of Interest – states, "Employees must avoid any conflict of interest between their personal interests and their official responsibilities. Employees should not engage in activities that could result in personal financial gain from their position within the district. Any potential conflicts of interest must be disclosed and managed according to district policies."[64]

POLICY DJ: Purchasing Ethics Policy – states, "Ensures ethical behavior in all purchasing activities, including the selection of vendors and presenters. Employees should not use their position to secure personal financial benefits. There must be transparency and fairness in the selection process for vendors and presenters."[65]

POLICY GBEA: Staff Ethics -states, "Employees are expected to uphold high ethical standards in their professional conduct. Employees should avoid situations where their personal interests could conflict with their professional duties."[66]

Effect / Potential Risk *(includes, but is not necessarily limited to)*:

The EDI department's lack of clearly defined guidelines or oversight mechanisms resulted in:

1. A conflict of interest, by allowing employees to be compensated as vendors/presenters without proper disclosure or management of potential conflicts.

2. Potential Legal Issues: Engaging in activities that present a conflict of interest could lead to legal challenges against the district.

3. Financial Penalties: The district could face financial repercussions if found in violation of ethical standards or conflict of interest policies.

4. Non-Compliance with Policies: Failure to adhere to district policies on conflicts of interest and ethical behavior could result in disciplinary actions against involved employees and damage to the district's reputation.

Recommendations:

1. Establish Clear Guidelines: Develop and disseminate clear guidelines regarding the roles and responsibilities of employees when acting as vendors/presenters, ensuring compliance with conflict-of-interest policies.

2. Mandatory Disclosure: Implement a mandatory disclosure process for any potential conflicts of interest, requiring employees to report and obtain approval before engaging in activities that could result in personal financial gain.

3. Training and Awareness: Conduct regular training sessions for all employees on ethical behavior, conflict of interest policies, and the importance of transparency and fairness in all district-related activities.

4. Oversight Mechanisms: Establish oversight mechanisms to monitor and review instances where employees are compensated for roles outside their primary responsibilities, ensuring adherence to district policies and ethical standards.

5. Audit and Review: Periodically audit and review the processes and practices within the EDI department to ensure ongoing compliance with established guidelines and policies, addressing any identified issues promptly.

6. WEBSITE COMPLIANCE

Condition: Some school websites are non-compliant and missing required items based on court orders.

Applicable Criteria *(includes, but is not necessarily limited to):*

School websites must comply with court orders and maintain required information. The United States District Court For The District of Arizona – N. CV-74-00090-TUC-DCB (Lead Case), Doc: 2386, states, "The websites provide updated school newsletters, calendars for school and district events and meetings, and contact information2 for the various school and district organizations, committees, and groups. The Court has reviewed the District's Appendix 4: Compliance Chart and finds full compliance. The only remaining concern is that the websites be kept up to date. as agreed with. All school websites should comply with court-ordered requirements and maintain up-to-date information... The District shall conduct a compliance check, using the Compliance Chart, twice a year, once for each semester...."[67]

Effect / Potential Risk *(includes, but is not necessarily limited to):*

- Based on the 'TUSD June 2024 FACE Website Audit Report,' the required audit was performed by the Communications Department and shared with the EDI Department, which oversees the Department of Family and Community Engagement (FACE).

- The FACE web audit report listed non-compliance by schools and the items required to be maintained based on court orders.

- Based on the "TUSD June 2024 FACE Website Audit Report, the required audit was performed by the Communications Department and shared with the EDI Department, which oversees the Department of Family and Community Engagement (FACE).

  The reported results from the FACE report were stated as follows:

  > "2023: 55% of schools were completely compliant, 90% of the 2288 items were posted

  > These numbers do not include Title 1 items which are required but not part of the court mandate..."[68]

Findings from the provided, FACE Website Audit Report, for TUSDD's 89 school sites, along with the results, is illustrated in the table below:

Summary of TUSD June 2024 FACE Website Audit Report		
Required Categories	Compliance	Details
Welcome Letter on Home Page	89/89 =100%	All schools have a Welcome Letter
Mo. Newsletters or Comm. To Parents Posted by the 20th of each Mo.	82/89 = 92%	Item(s) posted by the 20th of each Mo.
School Site Council	85/89 = 96%	Members list: Qtr. meetings on the calendar, and min. and/or explanation
Family Engagement Team	69/89 = 78%	List of members, Qtr. meetings in the school calendar, minutes posted, or exp. if missing
Parent Organizations	83/89 = 93%	Purpose of Org. list at least one contact
Links to the nine required items within the District Website Pages	89/89 = 100%	District Calendar, District School Menus, District Website, Code of Conduct, Family Centers, Governing Board, SCPC, Safety, & Transportation
Meetings for Governing Board	89/89 = 100%	Posted on school website calendars
Results from the TUSD June 2024 FACE Website Audit Report		
Overall Compliance by School Sites	49 out of 89 = 55%	In compliance with **all** requirements
Overall Non-Compliance by School Sites	40 out of 89 = 45%	School websites that are missing required items.
Exclusions: Title 1 items	All	These items are not a court mandate.

- Non-compliance with legal requirements could lead to potential legal issues due to non-compliance with court orders, distrust, and inadequate information dissemination to stakeholders.

Recommendations

Management should:

1. Implement regular website monitoring and compliance reviews to specifically assist the Family Engagement Team in their performance and compliance with court requirements.

2. Continue providing support to schools and ensure compliance with all required webpage components, as agreed.

7. INACCURATE AND OUTDATE INFORMATION

Condition: Some of the information provided by the department had errors and outdated information.

Applicable Criteria *(includes, but is not necessarily limited to)*:

Best practices: Written documentation that is published or provided as substantiation evidence should be accurate and contain up-to-date information in order to be effective in its intended purpose.

Effect / Potential Risk *(includes, but is not necessarily limited to):*

Departmental information should be accurate and up-to-date to prevent miscommunication and operational inefficiencies. Inaccuracies, outdated information, and a lack of verification processes could lead to:

- Misinformation

- Inefficient operations

- Potential communication breakdowns

- Reduced credibility of the department

Errors in information provided included, but were not limited to:

1. Incorrect and outdated employee contact lists

2. Errors in information, including an incorrect phone number in the MASSD image provided

3. Outdated employee lists for AASSD

Recommendations

Management should:

1. Implement regular data verification processes to ensure accuracy and currency of information.

2. Develop a regular schedule for reviewing and updating all departmental information.

3. Assign clear responsibility for maintaining and updating departmental information.

4. Establish a centralized system for storing and managing departmental information to ensure consistency across all platforms and documents.

5. Implement a quality control process to check for errors before publishing or distributing information.

6. Provide training to staff responsible for maintaining departmental information to ensure they understand the importance of accuracy and know how to properly update and verify information.

8. UNDEFINED PURPOSE AND STRATEGIC PLAN

Condition: The EDI department has not defined purpose or strategic plan in place.

Applicable Criteria *(includes, but is not necessarily limited to):*

While it is not a requirement for each department to have a mission or vision, it is ideal for employees within the department to understand its purpose.

- District Policy A - District Vision, Mission, and Values - has a well-defined mission, vision, and values that provide individuals with a general idea of what the District stands for.

- Additionally, the District has a Strategic Plan that delineates what it intends to accomplish within a set length of time.

Effect / Potential Risk *(includes, but is not necessarily limited to):*

- Lack of purpose, measurable improvement, and expectations for students, teachers, schools, the district, and the community.

- The EDI department does not have a strategic plan that states its goals, expectations, or how it supports the programs under its division.

- The current EDI department's preamble, mission, and vision do not adequately convey its purpose or how it incorporates, supports, and aligns its efforts with the schools it serves. This lack of understanding has resulted in challenges and pushback from some schools regarding student service staff who reside on their campus and dedicate their time and effort to servicing students daily.

- Some of this pushback and lack of support from school sites impacts students' opportunities for equality and inclusiveness, reducing the effectiveness, accessibility, and impact they may have on student outcomes.

Recommendations

Management should:

1. Develop a strategic plan to incorporate the department's goals and future endeavors.

2. Define and communicate the EDI department's purpose as it relates to supporting students, schools, the district, families, and the community.

3. Develop and communicate a clear purpose that aligns with the mission and vision statement, existing EDI student services, and the district's strategic plans.

4. Develop and implement mandatory cultural sensitivity training for all employees who interact with migrant students and their families.

CONCLUSION

The purpose of this audit was to assess the overall efficiency and effectiveness of the Equity, Diversity, and Inclusiveness (EDI) Department, focusing on its processes and practices related to student services and the TUSD community. Specific objectives were developed to guide the review of the EDI's performance, goals, and expectations. The audit was conducted through meetings with EDI Directors and interviews with selected staff members from the administrative office and supporting student services sectors.

The audit revealed significant areas requiring improvement to address the department's deficiencies in serving students and engaging the community. Key findings indicate a pressing need to clarify the department's purpose and align it with the District's mission. Additionally, the audit identified needs to strengthen internal controls and financial management, improve organizational structure, enhance accountability and planning processes, foster interdepartmental collaboration, and ensure compliance with court orders. These changes are essential to cultivate an environment that better serves, students, staff, and the fulfillment of the District's responsibilities to the community.

Addressing these areas will significantly enhance the EDI Department's performance and effectiveness in serving TUSD's students and community. Follow-up on completion of these items will be July 30, 2025.

Acknowledgment

The Office of Internal Audit wishes to express its appreciation and acknowledge all EDI employees and other departments for their time, assistance, support, and collaboration during this audit.

Due to ongoing technological issues that were resolved on Friday, July 26, 2024, the preliminary internal audit report was delivered on July 29, 2024, later than the intended date of July 22, 2024.

Report No. 006-SY 2023-2024 was provided to the Superintendent, Legal Counsel, and Mr. Taravati, Senior Director of Magnet and designated Point of Contact for this audit, on Monday, July 29, 2024.

The final internal audit report is scheduled to be emailed to previous recipients and the Governing Board on August 13, 2024.

Martha Smith   7/29/2024
Martha Smith   Date
Internal Auditor

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TUCSON UNIFIED SCHOOL DISTRICT
ORGANIZATIONAL CHART 2023-2024

TUCSON UNIFIED SCHOOL DISTRICT

Legend:
- Superintendent Leadership Team
- Executive Director / Senior Director / Director
- Coordinator / Manager

GOVERNING BOARD

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- Director Student Relations — Anna Warmbrand
- Director Family & Community Engagement — Lacey Grijalva

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- Dropout Prevention Coordinator — Debbie Ferryman
- Principal, Tucson Unified Virtual Academy — Michelle Sigafus

Assistant Superintendent Region 1 — Brian Lambert
Assistant Superintendent Region 2 — Mark Alvarez
Assistant Superintendent Region 3 — Richard Sanchez
Assistant Superintendent Region 4 — Shawna Rodriguez
Assistant Superintendent Region 5 — Holly Hummel

REFERENCES

1. POLICY Code A: Foundation and Basic Commitments: "The Districts' mission, in partnership with parents and the greater community, is to assure each pre-K through 12th grade student receives an engaging, rigorous and comprehensive education. The District is committed to inclusion and non-discrimination in all District activities." http://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-A

2. EDI Webpage: Community to Equity, Diversity, and Inclusiveness.

   The District is fundamentally committed to equity, diversity and inclusion for the entire community that constitutes the District. The District's commitment stretches all the way back to the late 1940s and early 1950s, when the District led the charge to change the statute that required all school districts in Arizona to segregate some students from others. Once that statute was changed, the District voluntarily integrated, closing its one primary school for African American students, and reassigning them to other schools without regard for race.

   That commitment has continued, through state-mandated open enrollment and the rise of state-funded charter schools, through magnet programs to attract students across the District to create diversity within schools,...

   The District has recently emerged from a long period of federal court control and supervision over almost all aspects of its operation. While under court control, the District developed a series of plans for operation of various programs aimed at improving equity, diversity and inclusiveness for all members of its community..." https://www.tusd1.org/equity-diversity-and-inclusiveness

3. Mission

   To serve our students and families to the highest potential, ensuring the learning, development, and academic success for every student.

   We will achieve our mission by pursuing diversity through desegregation, integration, and equity of opportunity districtwide, and by eliminating the manifestations of racism, discrimination, and prejudice.

   Vision:

   Anchoring our work in our core values, we will model, advocate, support and develop integrative systems of programs and practices to ensure equitable learning opportunities and school communities of care and support in which every TUSD student experiences a world class education and succeeds. https://www.tusd1.org/equity-diversity-and-inclusiveness

4. POLICY Code: CH -Policy Implementation- states, "The Superintendent has the responsibility for carrying out, through administrative regulations, the policies established by the Board. The administrative regulations shall specify required actions and reflect the detailed arrangement under which the District will be operated." https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-CH

5. Policy Code: CF-R -Leadership Principles-, which state, "As role models, all Administrators/Managers/Supervisors/Lead Staff shall demonstrate the following:

   - Treatment of each employee as an individual.
   - Management of financial and capital resources responsibly and effectively.

   Assisting employees in seeing the full scope of their job." https://govboard.tusd1.org/Policies-and-Regulations/Regulation-Code-CF-R

6. PRINCIPLE 3 – FUNDING FOR SPECIFIC USP OR COURT ORDER ACTIVITIES AT SPECIFIC SCHOOLS AND AT THE DISTRICT LEVEL. Integration efforts to be paid for with 910(G) funds must focus on integration and/or academic achievement of the two plaintiff classes, African American and Latino students. In

addition, 910(G) funds are to be used to provide supplemental funding to promote academic achievement in the two plaintiff classes and reduce the level of racial concentration at racially concentrated schools...

As the District moves forward in Unitary Status, the assumption is that all expenditures will be consistent with "activities that were required or permitted by a court order of desegregation or administrative agreement with the United States Department of Education Office for Civil Rights directed toward remediating alleged or proven racial discrimination that are specifically exempt in whole or in part from the revenue control limit and district additional assistance" (A.R.S. §15-)." Pg. 239. usp-post-unitary-status-reporting-accountability-plan.pdf (tusd1.org)

7. AASSD – Image of the Department's Organizational Structure.
https://deseg.tusd1.org/Portals/TUSD1/Deseg/docs/main/AASSD%20Statis%20Report%20and%20Plans.pdf

8. MASSD – Image of the Department's Organizational Structure.
https://deseg.tusd1.org/Portals/TUSD1/Deseg/docs/main/MASSD%20Status%20Report%20and%20Plans.pdf

9. POLICY DBC: Annual Budget Preparation Schedule - Each school year the Superintendent shall prepare and disseminate a budget preparation schedule to accomplish all required budgetary actions for the following school year.

This schedule will, as a minimum, provide specific dates for the accomplishment of all state-mandated actions." https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-DBC

10. POLICY CF: Leadership Principles, state, "Tucson Unified School District is committed to create and maintain a positive, educational and employment environment/culture. TUSD believes this culture is fostered from the Superintendent's Office and moves through the organization by the behavior/conduct of every administrator, manager, supervisor, and lead staff person." https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-CF

11. POLICY BDFB: Audit Committee Complaint Procedures, state, "TUSD AUDIT COMMITTEE COMPLAINT PROCEDURES FOR ACCOUNTING, FRAUD OR AUDITING MATTERS

Tucson Unified School District will treat complaints regarding accounting, internal accounting controls, auditing, or questionable financial practices (collectively "accounting matters"), seriously and expeditiously.

Complaint

Any person may make a complaint regarding questionable accounting matters as set forth below. Wherever possible, the Audit Committee encourages complainants to report any accounting matters first to the appropriate TUSD supervisor.

Example of accounting matters complaints include:

- theft of district assets

- improper TUSD district expenditures

- violation of applicable procurement codes

- fraud or deliberate error in any TUSD financial records

- substantial misstatement in the classification of TUSD income or expenses

  - Complaints may be sent to:

    "Confidential, To Be Opened by TUSD Audit Committee Only"
    TUSD Audit Committee
    P.O. Box 191
    Tucson, Arizona 85701

Complaints should provide as much detail as possible concerning the exact nature of the issue and district personnel alleged to be involved.

To help the Audit Committee gather information quickly and efficiently, complainants are encouraged to provide their name and contact information. Anonymous complaints will be reviewed, but if an anonymous complaint contains insufficient information to proceed, it may not be pursued further.

Any person who would like to discuss his or her complaint with a member of the Audit Committee should indicate this in the submission and include a phone number or email address...."

12. POLICY DIFC: Fraud Risk Prevention – states, " Scope of Policy
This policy applies to the fraudulent acts of employees, volunteers, and other parties with a business relationship, paid or unpaid, with the District, such as agents, vendors and contractors."
https://govboard.tusd1.org/Policy-Code-DIFC

13. POLICY: GBEA: Staff Ethics – states, "All employees of the District are expected to maintain high standards in their school relationships. These standards must be idealistic and at the same time practical, so that they can apply reasonably to all staff members. The employees acknowledge that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, every employee assumes responsibility for providing leadership in the school and community. This responsibility requires the employee to maintain standards of exemplary conduct. It must be recognized that the employee's actions will be viewed and appraised by the community, associates, and students." Policy-Code-GBEA (tusd1.org).
https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-GBEA

14. POLICY DIF: Audits/Financial Monitoring – states, "The Superintendent shall implement procedures that assure District compliance with all state and federal requirements for financial monitoring and audits. Such requirements may include, but are not limited to, procedural reviews by the Office of the Auditor General and the federal Single Audit Act Amendments and Office of Management and Budget (OMB) Compliance Supplement June 2016." Policy-Code-DIF (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-DIF

15. POLICY CF: Leadership Principles, states, "Tucson Unified School District is committed to create and maintain a positive, educational and employment environment/culture. TUSD believes this culture is fostered from the Superintendent's Office and moves through the organization by the behavior/conduct of every administrator, manager, supervisor, and lead staff person." https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-CF

16. POLICY CF-R: Leadership Principles Regulation - As role models, all
"Administrators/Managers/Supervisors/Lead Staff shall demonstrate the following: ...Management of financial and capital resources responsibly and effectively." https://govboard.tusd1.org/Policies-and-Regulations/Regulation-Code-CF-R

17. POLICY DBC: Budget Planning, Preparation and Schedules- states, "Annual Budget Preparation Schedule – states, "Each school year the Superintendent shall prepare and disseminate a budget preparation schedule to accomplish all required budgetary actions for the following school year.

•This schedule will, as a minimum, provide specific dates for the accomplishment of all state-mandated actions." Policy-Code-DBC (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-DBC

18. POLICY GBEA: All employees of the District are expected to maintain high standards in their school relationships. These standards must be idealistic and at the same time practical, so that they can apply reasonably to all staff members...

The employees acknowledge that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, every employee assumes responsibility for providing leadership in the school and community...

This responsibility requires the employee to maintain standards of exemplary conduct. It must be recognized that the employee's actions will be viewed and appraised by the community, associates, and students. To these ends, the Board adopts the following statements of standards."
https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-GBEA

19. POLICY ACC- Commitments to Diversity, Inclusion and Equity- states, "As described in detail in other existing Governing Board Policies A, AC, ADF, and JB, the District has a fundamental policy against discrimination among individuals based on race, ethnicity, disability, religion/religious beliefs, sex, sexual orientation, gender identity or expression, age, or national origin. These policies prevail in all matters concerning Governing Board, District employees, students, the public, educational programs and services, and individuals and businesses with whom the District interacts.

20. Beyond non-discrimination, it is the policy of the District actively to support integration, diversity, inclusion and equity for all students, staff, teachers, administrators, and the community. It is the policy of this District to create and foster a systemic educational environment that respects the cultural diversity and inherent cultural wealth of the various District communities and cultures that the District serves, and to ensure that all aspects of policies, regulations, practices, programs, and services promote understanding and value for that diversity. In furtherance of that overarching policy, the following more specific provisions are adopted as the policy and guiding principles of this District.

Diversity

Because of the educational benefits of diversity in educational settings, consistent with state and federal law and Constitutional requirements, the District will maintain and promote diversity in student enrollment, both broadly across the District, and within each school. The District will promote diversity in its teaching, paraprofessional and administrative staff, both broadly across the District, and within each school, through its human resources practices and procedures.

Transportation

The District will continue to use transportation as a tool to support equitable access to its diversity and academic achievement programs as appropriate.

Academic Achievement and Educational Opportunities

The District is committed to improving the academic achievement and educational opportunities of all students, regardless of race, ethnicity or socioeconomic status, and to reduce any disparities in access, participation and performance in academic achievement and educational opportunities, including, but not limited to, advanced learning opportunities and dual language programs, across all communities served by the District." https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-ACC

21. The AASSD Annual Status Report SY: 2020-2021, stated, "Primary responsibility for support and instruction for EL students of all racial and ethnic groups lies with the TUSD Language Acquisition Departments. The AASSD provides supportive and additional services for African American students, addressing program distinctions necessary to foster culturally relevant and responsive family outreach and engagement and student support services being provided to "at-risk" EL students requiring additional resources for positive educational outcomes.)." AASSD Statis Report and Plans.pdf (tusd1.org). https://deseg.tusd1.org/Portals/TUSD1/Deseg/docs/main/AASSD%20Statis%20Report%20and%20Plans.pdf

22. The MASSD Annual Status Report SY: 2020-2021, stats, "The MASSD Operations Plan calls for integrated comprehensive support services that move away from a deficit-based direct-services model and shift to an

asset-based approach using program specialists, which is designed to positively impact student achievement and behavior district-wide with a more effective use of resources. To the extent that department staff provide services to individual students, they operate within the parameters of the District's MTSS system, with MTSS having a gatekeeping role for the delivery of direct student services for at risk Mexican American students, including ELL students...

Through annual meetings with the Assistant Superintendent for Equity, Diversity, and Inclusiveness (EDI) the Director assesses services, outcomes, and develops improvements for the following year to determine operational changes as needed. In order to effectively support English Learners (ELs), quarterly collaboration with the Directors of the Language Acquisition Department, Family and Community Engagement (FACE) and Refugee Student Services provides input for program adjustments in alignment with the MASSD strategic plan." MASSD Status Report and Plans.pdf (tusd1.org) . https://deseg.tusd1.org/Portals/TUSD1/Deseg/docs/main/MASSD%20Status%20Report%20and%20Plans.pdf

23. POLICY GBEAA: Staff Conflict of Interest – states, "A school employee's position in the District shall not be used to influence parents or students to purchase books or other merchandise, except for materials approved by the Superintendent or designee for use in the classroom.

    Staff-member solicitation(s) of other employees, students, and/or parents for any profit, nonprofit, or charitable groups, institutions, or organizations must have the approval of the Superintendent or designee in advance.

    No other solicitations shall be made by or of employees during official duty time." Policy-Code-GBEAA (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-GBEAA

24. USFR VI-C-1 (¶ 3) -Introduction- states, "Because of the relatively high risk associated with transactions involving cash, districts should establish and maintain effective policies and procedures to safeguard cash, prevent loss or misuse, provide prompt and intact depositing, and ensure accurate recording....
    USFR VI-C-1 (1) - Accounting Procedures- Cash-handling and record-keeping functions should be separated among employees to safeguard cash...
    USFR VI-D-1 (¶1), reads "Districts should maintain proper separation of responsibilities between record-keeping and custodial functions...
    Summarizing USFR VI-A (¶ 2-3), notates than an effective accounting system can also help safeguard district assets from fraud, theft, or misuse. Accounting system policies and procedures formally documented and adopted by the governing board should provide separation of responsibilities, adequate internal checks and balances, and sufficient records to support financial transactions." USFR062824.pdf (SECURED) (azauditor.gov). https://www.azauditor.gov/sites/default/files/2024-07/USFR062824.pdf

25. Image from the TUSD1.org website for A Legacy of Excellence.

26. POLICY DJ: Purchasing Ethics Policy, states, "The District's Governing Board members and employees shall not use their offices or positions to receive any valuable things or benefits that would not ordinarily accrue to them in the performance of duties if the things or benefits are of such value or character as to manifest a substantial and improper influence upon the performance of their duties....

    A *gift or benefit* does not include food or beverage, expenses or sponsorships related to a special event or function related to individuals identified in this policy, nor does this include an item of nominal value such as a greeting card, mug or pen." https://govboard.tusd1.org/PoliciesandRegulations/Policy-Code-DJ

27. POLICY Code: GCBB – Administrators Contracts – " The Board will enter into an individual contract with each member of the administrative staff commensurate with the requirements of the position. All terms and conditions of contracts with administrative staff members are to conform to the requirements of the

Arizona Revised Statutes." Policy-Code-GCBB (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-GCBB

28. 2023-2024 Employee Agreement for Non-Bargaining Employees - Article Three -Contracts from Exempt Administrators – Section D. Administrators covered by this Agreement are employed by individual contracts on an annual basis, or pro-rata annual basis, as applicable." Employee Agreement for Non-Bargaining Employees - 2023-2024.pdf (tusd1.org)

TUSD's 2023-2024 "Employee Agreement for Non-Bargaining Employees (July 1, 2023, through June 30, 2024):

Section D: Fringe Benefits

"Article Six -Section D: Fringe Benefits -Medical Insurance, states, …

3. If the full-time employee works less than their full contract year, the District contribution will be prorated based on the portion of the contract year worked.

4. Employees who terminate before the last duty day in the school year shall terminate the District's further contribution to District-sponsored single-coverage medical insurance."

Section E: Separation Benefit for Except Administrators, Exempt Coordinators, and Supervisory/Confidential Employees – Vacation Payout. Article Seven

Article Seven: Leave of Absence with Pay – Vacation

… 3. Vacation Days For Exempt Administrators

a) Administrators receive twenty (20) days (160 hours) of vacation entitlement each year. Vacation entitlement is accrued on a bi-monthly pro-rata basis starting with the first day of employment.

b) Administrators separating from the District will receive payment for any unused vacation leave at their existing daily rate of pay at the time of separation.

4. Vacation Leave Usage a) Employees having earned vacation may take vacation in increments as approved by the immediate supervisor and/or site administrator. b) The immediate supervisor shall grant or deny vacation request in writing within ten (10) days of receipt. Denial of an employee's vacation request shall be put in writing and a copy forwarded to Human Resources.

c) Twelve (12) month employees may accumulate up to and no more than 160 hours (or prorated cap) of vacation at any given time. No more than 160 hours or four weeks of vacation may be rolled over into the next fiscal year. Vacation must be scheduled with the employee's supervisor no less than four weeks in advance, except in cases of emergency.

d) If a holiday occurs during an employee's vacation, said holiday shall not be deducted from accumulated vacation leave." Employee Agreement for Non-Bargaining Employees - 2023-2024.pdf (tusd1.org)

29. POLICY DGA: Authorized Signatures – states, "All intergovernmental agreements and any amendments to them, must be approved by the Governing Board…
A contract (which includes, but is not limited to, a letter or memorandum of agreement or understanding, participation agreement, or affiliation agreement, separation agreement, settlement agreement) or other legal document that does not require approval of the Governing Board may be signed on behalf of the District only by:
• the Superintendent;
• an Assistant Superintendent;
• the Chief Financial Officer;
• the Chief Operations Officer;

• the Chief Human Capital Officer;

• the General Counsel; or

• an administrator who has specific budgetary authority for any expenditure of funds required by the contract or, if the contract does not involve any expenditure, who has supervisory authority over the staff and/or resources required to implement the contract." https://govboard.tusd1.org/Policy-Code-DGA

30. POLICY DIF: Audits/Financial Monitoring - states, "The Superintendent shall implement procedures that assure District compliance with all state and federal requirements for financial monitoring and audits. Such requirements may include, but are not limited to, procedural reviews by the Office of the Auditor General and the federal Single Audit Act Amendments and Office of Management and Budget (OMB) Compliance Supplement June 2016." https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-DIF

31. Global Technology Audit Guide (GTAG) – Auditing Application Controls - "Application controls that pertain to the scope of individual business processes or application systems, including data edits, separation of business functions, balancing of processing totals, transaction logging, and error reporting. Therefore, the objective of application controls is to ensure that:

Input data is accurate, complete, authorized, and correct.

Data is processed as intended in an acceptable time period.

Data stored is accurate and complete.

Outputs are accurate and complete.

A record is maintained to track the process of data from input to storage ad to the eventual output....

Access Controls - ...In most cases, the user and administrative access rights (e.g., read, write, and delete) are built using the inherent security platform and tools within the application. The strategies employed to determine which logical access rights will be assigned to user vary from a need-to know basis to a need -to-withhold basis. Regardless , the access rights should be granted based on the suer's job functions and responsibilities..." Retrieved on 1.12.24, from: https://nextstepac.com/wp-content/uploads/2018/06/GTAG8.pdf.

32. POLICY ACC -Commitments to Diversity, Inclusion and Equity – states, "Supervisory and management staff will work to take prompt and effective action in response to any violation of this policy regardless of the manner in which the District becomes aware of the conduct. Administrators or supervisors who fail to report a known or reported complaint of discrimination, harassment or retaliation, or otherwise fail to comply with the District's policies and regulations regarding discrimination, harassment, or retaliation, will be subject to appropriate discipline, pursuant to such policies." Policy-Code-ACC (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-ACC

33. POLICY BDFB: Audit Committee Complaint Procedures: states "TUSD AUDIT COMMITTEE COMPLAINT PROCEDURES FOR ACCOUNTING, FRAUD OR AUDITING MATTERS –

Tucson Unified School District will treat complaints regarding accounting, internal accounting controls, auditing, or questionable financial practices (collectively "accounting matters"), seriously and expeditiously.

 Complaint

Any person may make a complaint regarding questionable accounting matters as set forth below. Wherever possible, the Audit Committee encourages complainants to report any accounting matters first to the appropriate TUSD supervisor.

Example of accounting matters complaints include:

theft of district assets

improper TUSD district expenditures

violation of applicable procurement codes

fraud or deliberate error in any TUSD financial records

substantial misstatement in the classification of TUSD income or expenses

Complaints may be sent to:

"Confidential, To Be Opened by TUSD Audit Committee Only"

TUSD Audit Committee

P.O. Box 191

Tucson, Arizona 85701Complaints should provide as much detail as possible concerning the exact nature of the issue and district personnel alleged to be involved.

Any person who would like to discuss his or her complaint with a member of the Audit Committee should indicate this in the submission and include a phone number or email address.

The Audit Committee Chair, or whichever member of the Audit Committee first receives a complaint, shall first discuss the complaint with one other Audit Committee member, and may then discuss the issue with the external auditors, with any TUSD internal auditor or other appropriate TUSD staff member, set the matter on the TUSD Audit Committee agenda, refer the matter to the Governing Board, or take other actions as appropriate." Policy-Code-BDFB (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-BDFB

34. POLICY AC-R3 – Procedures for Open and Active Discrimination Claims - states, "Responsibility - Supervisory and management staff is responsible for taking prompt and equitable action against any violation of this policy regardless of the manner in which the District becomes aware of the conduct and will be subject to discipline for failure to do so." https://govboard.tusd1.org/Policies-and-Regulations/Regulation-Code-AC-R3

35. Accordingly, suggestions for using ARP Homeless II – Entitlement funds to support students experiencing homelessness include: ● increasing outreach and identification by adding additional staff; ● enhancing communication options with students and families; ● increasing counseling and social work services; ● facilitating the enrollment and retention of students experiencing homelessness; ● hiring "systems navigators" to help families and youth access education; ● contracting with community-based organizations to provide services to students and assistance to districts in specific regions; ● providing academic coaching, in-person enrichment opportunities, and access to summer learning; ● offering early childhood education services for young children experiencing homelessness; ● making systems and processes more McKinney-Vento friendly; ● helping meet rising mental health needs; ● providing more and better transportation options; and ● providing homeless children and youth with wrap-around services to address the challenges of COVID-19. ARP Homeless II - Entitlement_ Consortium Guidance and Resources (1).pdf (azed.gov)

https://www.azed.gov/sites/default/files/2022/05/ARP%20Homeless%20II%20-
%20Entitlement_Consortium%20Guidance%20and%20Resources%20%281%29.pdf

36. ARP Homeless II Entitlement Grant -PPP -May 23_2022_ARP II Meeting Presentation.pdf (azed.gov). https://www.azed.gov/sites/default/files/2022/05/May%2023_2022_ARP%20II%20Meeting%20Presentation.pdf

37. DJE-R: Purchasing Procedures – "Quotation Procedures:

Under $10,000

A. Fiscal Year Cumulative District Purchases Costing Under $10,000

Obtain a current price quotation from a reasonable source, including a sales representative's email quote, a vendor internet price, a sales flyer, or other suitable alternative. Solicit a firm quotation with shipping and tax whenever practicable to assure maximum value.

Prepare and document on the requisition: complete description of the material(s) or service(s), quantity, date of the quotation, quoter's name, firm price(s), freight charge, percent of sales tax, and any other pertinent information.

Electronically attach all information and documentation to the requisition.$10,000 to $99,999

B. Cumulative District Purchases Costing at least $10,000, but less than $100,000

Solicit 3 or more current written quotations on vendor letterhead. Quotes must be documented on a Written Quote Summary (Form PUR1006) with an attached recommendation as to the selected quote from the using department.

Prepare and document on the requisition: complete description of the material(s) or service(s), quantity, date of quotation, quoter's name, firm price(s), freight charge, percent of sales tax, and any other pertinent information.

Electronically attach all the original written quotations and/or forms to the requisition. Regulation-Code-DJE-R (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Regulation-Code-DJE-R"

38. POLICY DDA: Funding Sources Outside the School System – states, "The following approval limits apply to all grants, other than ADE and US DOE:

$50,000.00 or less Superintendent

Greater than $50,000.00 Governing Board Approval Required

The Governing Board will receive quarterly summary reports of all grants approved, including the amount of each grant." Policy Code DDA (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-DDA

39. POLICY DIFC - The Superintendent will be responsible for acting as a role model for the District, establishing and enforcing professional standards to foster an ethical environment where fraud risks are low and employees are likely to report any potential fraud that does occur. The Superintendent will review and recommend policies, systems and procedures to ensure that they are fair, equitable, and known to employees. In managing fraud risks, the Superintendent will:

1. Designate qualified and knowledgeable employee to assess fraud risks in the District.

2. Design, implement, and monitor a program of internal controls to identify and reduce the influence of factors that encourage and enable fraud, ensure employees detect and report fraudulent activity in an accurate and timely manner, and substantiate allegations of fraud with evidence after the act occurs;

3. Implement and oversee procedures to investigate allegations of fraud without regard to the suspected wrongdoer's length of service, position/title, or relationship to the District;

4. Follow-up substantiated allegations of fraud by pursuing the appropriate consequences, such as making a report to the state authorities for criminal activity, taking legal action, or using disciplinary measures such as termination...;" [38]   https://govboard.tusd1.org/Policy-Code-DIFC

40. POLICY DJE -Verification of Expenditures: "Purchases of less than ten thousand dollars ($10,000) may be made at the discretion of the Superintendent. Such procurements are not subject to competitive purchasing requirements, however reasonable judgment should be used to ensure the purchases are advantageous to the District. See Regulation DJE-R." Policy-Code-DJE (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-DJE

525 Auxiliary Operations funds. These types of funds are defined by the Auditor general as "Accounts for revenues and expenditures arising from bookstore operations, athletic operations, and miscellaneous district-related operations. Revenues may include the sale or rental of books, supplies and materials; course fees; fees for optional, noncredit, educational, or recreational activities; deposits for the use of district supplies; athletic gate receipts and concession sales; and other miscellaneous receipts..." These are discretionary funds that may be used as finance as needed. USFR062824.pdf (azauditor.gov)

41. Policy AC: Non-Discrimination, which states, Tucson Unified School District is committed to a policy of nondiscrimination based on disability, race, color, religion/religious beliefs, sex, sexual orientation, gender identity or expression, age, or national origin. This policy will prevail in all matters concerning Governing Board, District employees, students, the public, educational programs and services, and individuals with whom the Board does business." https://govboard.tusd1.org/Policies-and-

42. Policy AC-R Complaint Procedures – "Any Administrator who receives a discrimination or harassment complaint or who has knowledge of a possible violation of this policy shall conduct an "intake interview" and shall complete Form AC-E." https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-AC

43. Policy CF: Leadership Principles – "Tucson Unified School District is committed to create and maintain a positive, educational and employment environment/culture. TUSD believes this culture is fostered from the Superintendent's Office and moves through the organization by the behavior/conduct of every administrator, manager, supervisor, and lead staff person."

44. Policy GBEB: Staff Conduct -states, "All employees and volunteers of the District (hereinafter "employees") are expected to conduct themselves in a manner consistent with effective and orderly education and to protect students and District property.

    No employee shall, by action or inaction, interfere with, or disrupt any District activity, or encourage any such disruption...

    All employees shall at all times attempt to maintain order, abide by the policies, rules, and regulations of the District, and carry out all applicable orders issued by the Superintendent. See Regulation GBEB-R Staff Conduct." Policy-Code-GBEB (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-GBEB

45. Policy DKC: Expense Authorization/Reimbursement – School employees who incur expenses in carrying out their authorized duties shall be reimbursed by the District upon submission of allowable supporting receipts, provided that prior authorization has been granted by the Superintendent or designee.

    Reimbursement amounts shall not exceed the maximum amounts established by the Department of Administration of the State of Arizona."51

46. Policy *GBEA: Staff Ethics* – "All employees of the District are expected to maintain high standards in their school relationships. These standards must be idealistic and at the same time practical, so that they can apply reasonably to all staff members.

    The employees acknowledge that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, every employee assumes responsibility for providing leadership in the school and community.

    This responsibility requires the employee to maintain standards of exemplary conduct. It must be recognized that the employee's actions will be viewed and appraised by the community, associates, and students.
    To these ends, the Board adopts the following statements of standards...

    The school employee:
    Supports the principle of due process and protects the civil and human rights of all individuals.
    Maintains just, courteous, and proper relationships with students, parents, staff members and others.
    Strives for the maintenance of efficiency and knowledge of developments in the employee's field of work.
    Implements the Governing Board's policies and administrative rules and regulations.
    Fulfills job responsibilities with honesty and integrity...

    Honors all contracts until fulfillment or release."

47. LABOR: Fair Labor Standards Act (FLSA) -Title 29 Labor §B-778.110 - "Hourly rate employee - (a) Earnings at hourly rate exclusively. If the employee is employed solely on the basis of a single hourly rate, the hourly rate is the "regular rate." For overtime hours of work, the employee must be paid, in addition to the straight time hourly earnings, a sum determined by multiplying one half the hourly rate by the number of hours worked in excess of 40 in the week." Chapel Hill Advanced FLSA Outline 2016-17_1.pdf (unc.edu). https://www.sog.unc.edu/sites/www.sog.unc.edu/files/course_materials/Chapel%20Hill%20Advanced%20FLSA%20Outline%202016-17_1.pdf

48. POLICY DBC: Budget Planning, Preparation and Schedules, states, – "Annual Budget Preparation Schedule: Each school year the Superintendent shall prepare and disseminate a budget preparation schedule to accomplish all required budgetary actions for the following school year.

    This schedule will, as a minimum, provide specific dates for the accomplishment of all state-mandated actions." https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-DBC

49. POLICY DBC-R: Budget Planning, Preparation and Schedules, states, "Schedule of Budget Deadlines is Required.

    The Finance Department will prepare a schedule of budget deadlines for presentation to the Superintendent each year. This schedule will cover all actions necessary to prepare the budget for the following school year."

    Optional Items to be Included in Schedule

    Specific date for receipt of unit budgets from administrators.

    Date for initial meeting on the budget with appropriate staff members...

    Prior to July 5: Publication of Proposed Budget/Truth in Taxation Notice.

    The Governing Board shall not later than July 5 of each year or no later than the publication of notice of the public hearing and board meeting as required by A.R.S. 15-905(A):Publish or mail to each household in the District a copy of the proposed budget or a summary of the proposed budget for consideration of the residents or taxpayers of the District, and a notice of the public hearing and Board meeting. The publishing of the proposed budget and notice of the hearing and meeting shall be in accordance with A.R.S. 15-905....No later than July 18-File Adopted Budget" https://govboard.tusd1.org/Policies-and-Regulations/Regulation-Code-DBC-R

50. POLICY KCD: District Property- All gifts, grants, and bequests accepted by the District shall become the property of the District and subject to the policies of the District.
    No gift, grant, or bequest may be returned without approval of the Superintendent, and all are subject to the same controls regulations, as are other property of the District.
    All gifts shall be recorded in appropriate inventory listings) and property records. " Policy-Code-KCD (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-KCD

51. POLICY– KCD-R: Public Gifts and Donations to Schools- states, "Employees are responsible for disclosing and reporting any gifts they receive.
    The report shall state:
    Who the donor is and their relation to the employee, if any;
    What the gift is;
    What the gift's estimated value is if it is a physical item; and
    What the gift's purpose or proposed use is.
    Gifts above the nominal value made specifically to the employee must relate to achieving the District's goals..."
    Regulation Code - KCD-R (tusd1.org)

52. USFR VI-C- Accounting Procedures – Cash- Introduction, states "…Because of the relatively high risk associated with transactions involving cash, districts should establish and maintain effective policies and procedures to safeguard cash, prevent loss or misuse, provide prompt and intact depositing, and ensure accurate recording. Effective internal control not only helps safeguard monies, but can protect employees involved in handling those monies from accusations of misuse….

    Internal control should be tailored to each district's specific needs…
    Cash received by a district should be promptly recorded and accurately classified in accordance with §III, Chart of Accounts….
    Evidence of receipt should be prepared for each cash payment received…
    Cash received is to be deposited intact daily, when significant, or at least weekly… recorded the same day of the day it is received." USFR062824.pdf (SECURED) (azauditor.gov). https://www.azauditor.gov/sites/default/files/2024-07/USFR062824.pdf

53. Arizona Department of Revenue –Publication 707, Receipt to Taxpayers-Taxpayer needs a receipt in order to claim a tax credit. The receipt needs to include the school site CTDS number (County Code, Type Code, District Code & Site Number), public school name, school district name, taxpayer name and address, amount contributed or fees paid, date contributed or paid, and a description of the extracurricular activity, program or purpose being supported. PUBLICATION_707.pdf (azdor.gov). https://azdor.gov/sites/default/files/2023-03/PUBLICATION_707.pdf

54. Asset misappropriation –" Is the most common type of occupational fraud and includes theft of cash on hand, cash receipts, and inventory." Per the Association of Certified Fraud Examiners, 2014 "Report to the Nations on Occupational Fraud and Abuse". 2024-Report-to-the-Nations.pdf (acfe.com). https://www.acfe.com/-/media/files/acfe/pdfs/rttn/2024/2024-report-to-the-nations.pdf

55. POLICY DIF: Audits/Financial Monitoring: This policy covers financial oversight and monitoring, it states, "Procurements:

    The procurement of the necessary services shall be consistent with the District's policies on bidding and purchasing procedures, including the provisions of the audit committee charter. Any allocation of costs for the services shall conform to the requirements of the Uniform System of Financial Records (USFR)." https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-DIF

56. USFR, Section VI-G-8: Expenditures- states, "Items not meeting the prepayment specifications of A.R.S. §15-905(N) man be paid only after received."https://www.azauditor.gov/sites/default/files/2024-07/USFR062824.pdf

57. POLICY GCO: Evaluation of Professional Staff Members -states, The process of evaluation for certificated professional staff members shall lead to improvement of the quality of instruction and the strengthening of the abilities of the professional staff.

    Certain elements in an effective evaluation process shall be emphasized:

    Evaluation shall be a cooperative endeavor between evaluator and evaluatee.

    Open communication shall be considered essential.

    The agreed-upon purpose of evaluation shall be to work toward common goals for the improvement of education. This shall include attention to student and staff success, which shall include all certificated staff members.

    Evaluation shall be continuous, flexible, and sensitive to need for revision.

    The result of evaluation(s) shall be courses of action for the improvement of instruction. These courses of action shall be set in motion by specific recommendations mutually reviewed by the evaluator and the evaluatee.

Evaluation shall be considered one aspect of effective management, rather than a discrete entity.

Effective evaluation depends on accurate information; therefore, input from all appropriate sources shall be used. Policy-Code-GCO (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-GCO

58. POLICY GCAB-R: Remote Work- states, "Generally, the Tucson Unified School District believes that its goals and objectives are best served when employees work in-person on District premises. However, the District recognizes remote work assignments to be a viable, flexible work option when both the employee and the job function are suited to such an assignment...

Working remotely is not an entitlement, it is not a District-wide benefit, and it in no way changes the terms and conditions of employment with the Tucson Unified School District.

The ability to work remotely is completely and solely at the discretion of the District. Except where specifically provided by an applicable collective bargaining agreement, employees will not be permitted to file a grievance as a result of a denial of their request to work remotely. Employees working remotely are subject to all TUSD policies and regulations...

The supervisor will evaluate the remote work assignment and make recommendations for continuance or modifications. Evaluation of employee performance while working remotely will be consistent with that received by employees working on-site in both content and frequency and will focus on work output and completion of objectives....

Supervisors must ensure that teleworking decisions are made for appropriate, non-discriminatory reasons." Regulation-Code-GCAB-R (tusd1.org). https://govboard.tusd1.org/Regulation-Code-GCAB-R

59. POLICY Code: GA – Personnel Goals/Priority Objectives – states, "The Board recognizes that dynamic and efficient staff members dedicated to education are necessary to maintain a constantly improving educational program. The Board is interested in its personnel as individuals, and it recognizes its responsibility for promoting the general welfare of the staff members....

Deployment of the available personnel to ensure that they are utilized as effectively as possible within budgetary constraints.

Human relationships necessary to obtain maximum staff performance and satisfaction..." Policy-Code-GA (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-GA

60. POLICY CF: LEADERSHIP PRINCIPLES –..." All Administrators/Managers/Supervisors/Lead Staff will... Complete performance evaluations as required on all subordinates in a timely manner and place in official personnel file." Policy-Code-CF (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-CF

61. POLICY GA: PERSONNEL GOALS/PRIORITY OBJECTIVES: ... An employee appraisal program (evaluation) that will contribute to the continuous improvement of staff performance. Professional development and in-service training programs for employees that will improve their rates of performance and retention. Deployment of the available personnel to ensure that they are utilized as effectively as possible within budgetary constraints." Policy-Code-GA (tusd1.org). https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-GA

62. POLICY GCO: EVALUATION OF PROFESSIONAL STAFF MEMBERS - This policy emphasizes the importance of regular evaluations and documentation of staff performance, which should be considered before making any staffing changes. "The process of evaluation for certificated professional staff members shall lead to improvement of the quality of instruction and the strengthening of the abilities of the professional staff.

- Certain elements in an effective evaluation process shall be emphasized:

- Evaluation shall be a cooperative endeavor between evaluator and evaluatee.

- Open communication shall be considered essential..."

63. POLICY GBEAA: Staff Conflict of Interest - states, "Employees must avoid any conflict of interest between their personal interests and their official responsibilities. Employees should not engage in activities that could result in personal financial gain from their position within the district. Any potential conflicts of interest must be disclosed and managed according to district policies." ." Policy-Code-GBEAA (tusd1.org) https://govboard.tusd.org/Policies-and-Regulations/Policy-Code-GBEAA

64. POLICY DJ: Purchasing Ethics Policy – states, "Ensures ethical behavior in all purchasing activities, including the selection of vendors and presenters. Employees should not use their position to secure personal financial benefits. There must be transparency and fairness in the selection process for vendors and presenters." ." Policy-Code-DJ (tusd1.org) https://govboard.tusd.org/Policies-and-Regulations/Policy-Code-DJ

65. POLICY GBEA: Staff Ethics -states, "Employees are expected to uphold high ethical standards in their professional conduct. Employees should avoid situations where their personal interests could conflict with their professional duties." Policy-Code-GBEA (tusd1.org) https://govboard.tusd.org/Policies-and-Regulations/Policy-Code-GBEA

66. The United States District Court For The District of Arizona – N. CV-74-00090-TUC-DCB (Lead Case), Doc: 2386, states, "The websites provide updated school newsletters, calendars for school and district events and meetings, and contact information2 for the various school and district organizations, committees, and groups. The Court has reviewed the District's Appendix 4: Compliance Chart and finds full compliance. The only remaining concern is that the websites be kept up to date. as agreed with . All school websites should comply with court-ordered requirements and maintain up-to-date information... The District shall conduct a compliance check, using the Compliance Chart, twice a year, once for each semester...." Policy-Code-GCO (tusd1.org) https://govboard.tusd.org/Policies-and-Regulations/Policy-Code-GCO

67. TUSD District Website Editor - TUSD June 2024 FACE Website Audit Report: School Website Requirements:

    1. Welcome Letter on Home Page in School Information Module
    2. Monthly Newsletters or Communication to Parents is posted by the 20th of each Month
    3. School Site Council
        a. Member List with at least 1 Contact
        b. Per quarter Meeting entered in school calendar
        c. Minutes posted or explanation for lack thereof
    4. Family Engagement Team
        a. Member List with at least 1 Contact
        b. Per quarter Meeting entered in School Calendar
        c. Minutes posted or explanation for lack thereof
    5. Parent Organizations
        a. Purpose of Organization
        b. At least 1 Contact
    6. Links to the Following District Website Pages
        a. District Calendar
        b. District School Menus
        c. District Website
        d. Code of Conduct
        e. Family Centers
        f. Governing Board
        g. SCPC
        h. Safety
        i. Transportation
    7. Meetings for Governing Board and SCPC posted on all school website calendars

Results: 2023: 55% of schools were completely compliant, 90% of the 2288 items were posted
These numbers do not include Title 1 items which are required but not part of the court mandate. These figures are not the results that existed on the site on the last day of school. A number of items were added after school ended.

All Items were submitted by the schools and posted by the Digital Content Team this year.

- Item 1 –Posted 100%:
    - All schools have a welcome letter
- Item 2 – Posted 92%:
- Item 3 – Posted 96%:
    - If a meeting did not fulfill Quorum requirements it was noted in the minutes section.
- Item 4 – Posted 78%:
    - Eleven schools posted no activity for Family Engagement Teams
- Item 5 – Posted 93%
    - Most schools had a page on which parent organization descriptions and contact information is posted or if the school has no organization the contact to help form one is included.
- Item 6 – Posted 100%
    - From the beginning of the year, a tab is located on the menu of every school website called "District Links". Links to all the pages listed in item 5 above were located through this tab.
- Item 7 – Posted 100%
    - From the beginning of the year a calendar tab exists in the menu of every school website. This calendar is a combination of the District Event Calendar and the Individual School Calendar. As meetings for the Governing Board and SCPC are added to the District calendar they are automatically reflected on the School Websites' combined calendars.

All applicable files will be archived to SharePoint during the month of June 2024.

GLOSSARY

Ableism: Beliefs or practices that rest on the assumption that being able-bodied is "normal" while other states of need to be "fixed" or altered. This can result in devaluing or discriminating against people with physical, intellectual or psychiatric disabilities. Institutionalized ableism may include or take the form of un/intentional organizational barriers that result in disparate treatment of people with disabilities. https://adminvc.ucla.edu/equity-glossary

Accessibility: The "ability to access" the functionality of a system or entity and gain the related benefits. The degree to which a product, service, or environment is accessible by as many people as possible. Accessible design ensures both direct (unassisted) access and indirect access through assistive technology. Universal design ensures that an environment can be accessed, understood, and used to the greatest extent possible by all people. https://adminvc.ucla.edu/equity-glossary

Accounting – "Manages the District-wide budget development, monitoring and reporting." DOG -Assets – Pg. 1. https://tusd1.sharepoint.com/sites/EmployeeNetwork/Shared%20Documents/DOG.pdf

Affirmative Action: Policies and practices aimed at increasing the representation of marginalized groups in various areas such as employment and education. https://adminvc.ucla.edu/equity-glossary

Affirmative Action: The practices or policies that focus on improving opportunities for groups of individuals, like women and minorities, who have been historically excluded in United States' society. In which procedures designed to eliminate unlawful discrimination among applicants, remedy the results of such prior discrimination, and prevent such discrimination in the future. https://adminvc.ucla.edu/equity-glossary

Affirmed Gender: An individual's true gender, as opposed to their gender assigned at birth. This term should replace terms like new gender or chosen gender, which imply that an individual's gender was chosen. https://adminvc.ucla.edu/equity-glossary

American Institute of Certified Public Accountants: "Is the national professional organization of Certified Public Accountants in the United States, with more than 418,000 members in 143 countries in business and industry, public practice, government, education, student affiliates and international associates." https://www.aicpa.org/

Anti-Racism: The practice of actively opposing racism by advocating for changes in political, economic, and social life. https://adminvc.ucla.edu/equity-glossary

Asian Americans and Pacific Islanders (**AAPI**). The acronym is widely used by people within these communities but is not as well known outside of them. Spell out the full term; use AAPI only in direct quotations and explain the term. (Associated Press, 2020)

Assets: "Things you own. These can be cash or something you can convert into cash such as property, vehicles, equipment and inventory." https://business.gov.au/finance/financial-tools-and-templates/key-financial-terms

Assurance Services – "An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Audit Committee – "A committee of the board charged with recommending to the board the approval of auditors and financial reports." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Audit Observations – "Any identified and validated gap between the current and desired state arising from an assurance engagement." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Audit Sampling – "The application of an audit procedure to less than 100 percent of the items in a population for the purpose of drawing an inference about the entire population." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Best Practice - "A procedure that has been shown by research and experience to produce optimal results and that is established or proposed as a standard suitable for widespread adoption." Defined by Merriam Webster

Bias Training: Professional development aimed at recognizing and mitigating unconscious biases in educational settings. https://adminvc.ucla.edu/equity-glossary

BIPOC: Black, Indigenous and People of Color (BIPOC) is used to highlight the unique relationship to whiteness that Indigenous and Black (African Americans) people have, which shapes the experience of and relationship to white supremacy for all people of color within a U.S. context. https://adminvc.ucla.edu/equity-glossary

Cisgender: Identifying with the same gender that one was assigned at birth. A gender identity that society considers to "match/align" the biological sex assigned at birth (e.g., man and male.). The prefix cis- means "on this side of", in reference to the gender binary model. A term used to identify people who are not trans, and the experiences of privilege granted based on being cisgender. (Sometimes the shortened "cis" is used.) https://adminvc.ucla.edu/equity-glossary

Code-Switching: The ability to switch one's style of speech, appearance, behavior, and expression in ways that will optimize the comfort of others in exchange for fair treatment, quality service, and employment opportunities. Code-switching comes with a psychological cost for employees who have to mute or hide aspects of who they are to fit in and succeed at work, and can sometimes result in their being ostracized by members of their own group who do not choose to code-switch themselves. https://adminvc.ucla.edu/equity-glossary

Compliance – "Adherence to policies, plans, procedures, laws, regulations, contracts, or other requirements." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Condition – "The factual evidence that the internal auditor found in the course of the examination (what does exist)." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Contract - Defined by Arizona state legislature: "means all types of state agreements, regardless of what they may be called, for the procurement of materials, services, construction, construction services or the disposal of materials." https://www.azleg.gov/viewdocument/?docName=https://www.azleg.gov/ars/41/02503.htm

Control – "Any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goal will be achieved." https://www.theiia.org/

Cost Benefit Analysis –" It is a process used to make decisions. It takes into account both quantitative and qualitative factors for analysis of the value for money for a particular project or investment opportunity. Benefits to costs ratio and other indicators are used to conduct such analyses. The objective is to ascertain the soundness of any investment opportunity and provide a basis for making comparisons with other such proposals." https://economictimes.indiatimes.com/definition/cost-benefit-analysis

Criteria - "The standards, measures, or expectations used in making an evaluation and/or verification of an observation (what should exist)." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Cultural Competency: The ability to understand, communicate with, and effectively interact with people across cultures. https://adminvc.ucla.edu/equity-glossary

Cultural Proficiency: The ability to effectively interact with people from different cultures and backgrounds, and to integrate this understanding into policies and practices. https://adminvc.ucla.edu/equity-glossary

Culturally Responsive Teaching: An instructional approach that recognizes and incorporates students' cultural backgrounds into the teaching process.

Discrimination: Any impermissible actions based wholly or in part on membership in a protected class, which conscious or unconscious prejudice that favor one group over others in the provision of goods, services or opportunities that attempt to undermine a person's sense of reality or sanity. In a work context, it usually means behaviors that undermine the success, self-confidence, self-esteem, or well-being of the target. https://adminvc.ucla.edu/equity-glossary

Diversity: The presence of differences within a given setting, including race, ethnicity, gender, sexual orientation, socioeconomic status, and more.

Diverse Learning Needs: The varying academic, social, and emotional requirements of students from different backgrounds and abilities.

Due Diligence – "Due diligence is the process of obtaining and reviewing documentation to verify that the procuring entity procured contracts pursuant to the School District Procurement Rules and determining that the contract price and terms are favorable to the district to receive the best value for the good or service desired.

Whether administering or purchasing from a cooperative purchasing agreement, districts are responsible for ensuring that procurements are done in accordance with School District Procurement Rules." Defined by HG Legal Resources https://www.hg.org/legal-articles/what-is-the-relevance-of-industry-standards-under-the-law-36794

Effect - "The risk or exposure the organization and/or others encounter because the condition is not consistent with the criteria (the consequence of the difference)." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Ethnicity: Ethnicity refers to the social identity and mutual belongingness that defines a group of people on the basis of common origins, shared beliefs, and shared standards of behavior/culture.

Equity: Ensuring fair treatment, opportunities, and advancement for all individuals while striving to identify and eliminate barriers that have historically led to unequal treatment.

Equity Audit: An evaluation process to assess how equitable practices are within an organization or educational setting.

Equity Champions: Individuals within an organization who advocate for and drive efforts related to equity, diversity, and inclusiveness.

Equity, Diversity, and Inclusion (EDI): Equity is the process; equality is the result. Diversity is the demographic mix of the community, with a focus on the representation of equity-deserving groups. Inclusion is the creation of an environment where everyone feels welcome, is treated with respect, and is able to fully participate.

Equity Gap: Disparities in access, opportunities, or outcomes between different groups, often based on race, ethnicity, gender, or socioeconomic status.

General Accepted Auditing Standards (GAAS): "Are sets of standards against which the quality of audits are performed and may be judged. Several organizations have developed such sets of principles, which vary by territory." https://www.aicpa.org/Research/Standards/AuditAttest/DownloadableDocuments/AU-00150.pdf

Generally Accepted Government Auditing Standards (GAGAS): "Also known as the Yellow Book, are the guidelines for audits created by the Comptroller General and the audit agency of the United States Congress, the Government Accountability Office." https://www.gao.gov/yellowbook/overview

Governance – "The combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Implicit Bias: Also known as social cognition. Unconscious attitudes or stereotypes that affect our understanding, actions, and decisions.

Inclusion: Creating environments in which any individual or group can be and feel welcomed, respected, supported, and valued.

Independence – "The freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Industry Standard – "Is the average by which those in a particular field govern themselves. It is the ordinary manner of doing things in that field and can serve to establish different things in various legal settings." Defined by HG Legal Resources https://www.hg.org/legal-articles/what-is-the-relevance-of-industry-standards-under-the-law-36794

Infinite Visions - (iVisions): "Infinite Visions is TUSD's ERP system. Infinite Visions is comprised of integrated financial, human resources, payroll, purchasing, warehouse, and fixed asset applications. Key functionality includes position control and inventory, Personnel Action Requests (PARs), contract management, insurance tracking, tracking of employee demographics and certifications and more. iVisions web portal helps everyone in the district work and communicate more efficiently through convenient employee self-services and comprehensive school site functionality. With 24/7 anytime, anywhere access, district employees can view their personal data such as vacation and sick-leave balances, payroll history, and insurance and benefit plan details." https://www.tylertech.com

Institutional Racism: Racism at the institutional level is reflected in the policies, laws, rules, norms, and customs enacted b organizations and social institutions that advantage whites as a group and disadvantage groups of color. Such institutions include, religion, government, education, law, the media, the health care system, and businesses/employment.

Internal Auditing – "IIA's definition "Internal auditing is an independent, objective, assurance and consulting activity designed to add value and improve an organization's operations.   At its simplest, internal audit involves identifying the risks that could keep an organization from achieving its goals, making sure the organization's leaders know about these risks, and proactively recommending improvements to help reduce the risks." Additionally, "Internal auditors are explorers, analysts, problem-solvers, reporters, and trusted advisors. They bring objectivity and a variety of skills and expertise to the organization." https://global.theiia.org/about/about-internal-auditing/pages/about-internal-auditing.aspx

Internal Control – "A plan of organization under which employees' duties are arranged, and records and procedures are designed, to make it possible to exercise effective control over processes. Internal control procedures which call for proper authorizations by designated officials for all actions performed that must be specified and followed." https://global.theiia.org

Intersectionality: A framework for understanding how various aspects of a person's identity (such as race, gender, class, and sexuality) intersect and impact their experiences of discrimination or privilege.

Management Controls – "Actions carried out by management to assure the accomplishment of their objectives, including the setting up of oversight for an objective and the alignment of people, processes, and technology to accomplish that objective." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Marginalization: A social process by which individuals or groups are (intentionally or unintentionally) distanced from access to power and resources and constructed as insignificant, peripheral, or less valuable/privileged to a community or "mainstream" society. This term describes a social process, so as not to imply a lack of agency. Marginalized groups or people are those excluded from mainstream social, economic, cultural, or political life.

Microaggressions: Everyday, subtle, unintentional, and oftentimes dismissive interactions or behaviors that reinforce stereotypes or offend marginalized groups.

Objectives – "What an entity desires to achieve. When referring to what an organization wants to achieve, these are called business objectives, and may be classified as strategic, operations, reporting, and compliance. When referring to what an audit wants to achieve, these are called audit objectives or

engagement objectives." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Observation – "A finding, determination, or judgment derived from the internal auditor's test results from an assurance or consulting engagement." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Organizational Chart – "Organizational charts are the presentation of reporting relationships and employee roles in an enterprise. A well-structured organizational structure would help improve productivity, but a poor organizational structure can weak the organization."   https://www.orgcharting.com/poor-organizational-structure/

Overall Opinion - The rating, conclusion, and/or other description of results provided by the chief audit executive addressing, at a broad level, governance, risk management, and/or control processes of the organization. An overall opinion is the professional judgment of the chief audit executive based on the results of a number of individual engagements and other activities for a specific time interval." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Purchase requisitions –"A document used by a department to request the purchase of supplies, merchandize, etc."

The Institute of Internal Auditors (IIA) – "Is an international professional association; it is a worldwide leader, authority, and principal educator for internal auditing professionals." https://global.theiia.org

Reasonable Assurance – "A level of assurance that is supported by generally accepted auditing procedures and judgments. Reasonable assurance can apply to judgments surrounding the effectiveness of internal controls, the mitigation of risks, the achievement of objectives, or other engagement-related conclusions." https://global.theiia.org

Recommendation - The auditor's call for action to correct or improve operations. A recommendation may suggest approaches to correcting or enhancing performance as a guide for management in achieving desired results. The recommendation answers the question, "What is to be done?" https://global.theiia.org

Residual Risk – "The portion of inherent risk that remains after management executes its risk responses (sometimes referred to as net risk)."

Risk - "The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood." https://global.theiia.org

Risk Appetite – "The level of risk that an organization is willing to accept." https://global.theiia.org

Risk Management – "A process to identify, assess, manage, and control potential events or situations to provide reasonable assurance regarding the achievement of the organization's objectives." https://global.theiia.org

Risk Mitigation – "An action, or set of actions, taken by management to reduce the impact and/or likelihood of a risk to a lower, more acceptable level." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Risk Tolerance – "The acceptable variation relative to performance to the achievement of objectives." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Restorative Practices: Approaches that focus on repairing relationships and fostering a sense of community, rather than solely punishing misbehavior. https://adminvc.ucla.edu/equity-glossary

Social Justice: Efforts to address and correct inequities and injustices within society, particularly concerning marginalized groups. https://adminvc.ucla.edu/equity-glossary

Socio-economic status (SES): The social standing or class of an individual or group. It is often measured a as a combination of education, income and occupation. Examinations of socioeconomic status often reveal inequities in access to resources, plus issues related to privilege, power and control.

Standard –"A professional pronouncement promulgated by the International Internal Audit Standards Board that delineates the requirements for performing a broad range of internal audit activities, and for evaluating internal audit performance." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Statistical Sampling – "A sampling technique that allows the auditor to define with precision how representative the sample will be. After applying the technique and testing the sample, the auditor can state the conclusion in terms of being "%" confident that the error rate in the population is less than or equal to "%."https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Stereotype: An oversimplified generalization about a person or a group. These can be about both negative and positive qualities but regardless, they lump people together. Stereotypes are cognitive shortcuts and become a bias when you apply the stereotype to an action. They go beyond necessary and useful categorizations and generalizations in that they are typically negative, are based on little information and are highly generalized. https://adminvc.ucla.edu/equity-glossary

System of Internal Controls – "Comprises the five components of internal control—the control environment, risk assessment, control activities, information and communication, and monitoring—that are in place to manage risks related to the financial reporting, compliance, and operational objectives of an organization. https://global.theiia.org

Tolerance – "The boundaries of acceptable outcomes related to achieving business objectives." https://adminvc.ucla.edu/equity-glossary

Tone at the Top –"The entity-wide attitude of integrity and control consciousness, as exhibited by the most senior executives of an organization. Also see Control Environment." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Top-Down Approach – "To begin at the entity level, with the organization's objectives, and then identify the key processes critical to the success of each of the organization's objectives." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Tracing – "Taking information from one document, record, or asset forward to a document or record that was prepared later. For example, if auditors count inventory, they would trace their count forward to the client's inventory records to verify the completeness of the records. https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Under-represented Minority (URM): An abbreviation for Under-Represented Minorities. Some institutions have defined sub-groups within larger racial/ethnic minority groups that are particularly under-represented relative to their size. For example, in a given field, Mexican-Americans may be an under-represented minority, even if Hispanic people are otherwise proportionately represented. https://adminvc.ucla.edu/equity-glossary

Virtualization – "When a physical IT component is partitioned into multiple "virtual" components; for example, when a physical server is logically partitioned into two virtual servers. https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf

Vouching – "The act of taking information from one document or record backward to an asset, document, or record that was prepared earlier. For example, auditors might vouch information on a computer report to the source documents from which the information was input to the system to verify the validity of the information." https://www.theiia.org/globalassets/documents/certifications/the-iia-official-glossary/official-iia-glossary-english.pdf