



## EXCEPTIONAL EDUCATION DEPARTMENT (Ex Ed) *Internal Audit Report*



REPORT #: 005\_SY: 2023-2024  
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## List of Acronyms

<b>Abbreviation</b>	<b>Definition</b>
AAC	Arizona Administrative Code
ADL	Activities of Daily Living
ACT	Advance Community Transition
ADOE	Arizona Department of Education
AMIP	Arizona Medicaid Policy Manual
A.R.S.	Arizona Revised Statutes
CBI	Community Based Instruction
DOE	Department of Education
DOG	District Operating Guide
ExEd	Exceptional Education
FAPE	Free Appropriate Public Education
IIA	Institute of Internal Auditors
IDEA	Individuals with Disabilities Educating Act
IEP	Individualized Education Plan (IEP)
iVEE	Infinite Visions Enterprise Edition, powers ERP software, (aka iVisions)
LAPR	Library, Archives and Public Records.
MEP	Migrant Education Program
MET	Multidisciplinary Education Team
MRC's	Management Responses & Commitments
MSBC	Medicaid School Based Claiming
MTSS	Multi-Tiered Systems of Support
OIA	Office of Internal Audit
PHLOTE	Primary Home Language Other Than English
PLAAFP	Present Levels of Academic Achievement and Functional Performance
TUSD	Tucson Unified School District
TSW	Transition School to Work
TUVA	Tucson Unified Virtual Academy
USFR	Uniform System of Financial Records

## EXECUTIVE SUMMARY

The Office of Internal Audit (OIA) is pleased to inform you that the performance audit of the Exceptional Education (Ex Ed) Department has been completed, as scheduled in the Annual Audit Plan for the 2023-2024 school year. The Ex Ed Department is dedicated to identifying and supporting students who require additional assistance to excel in their educational journey. It ensures that all students receive the necessary resources and support to succeed academically and reach their full potential.

The Ex Ed Department oversees the education of approximately 7,000 students with disabilities, providing services at different school sites and through various programs to meet their needs. Each Ex Ed student has an Individualized Education Plan (IEP) as required by the Arizona Department of Education (ADE). Ex Ed students have access to a Free Appropriate Public Education (FAPE), as mandated by the Individuals with Disabilities Education Act (IDEA). The department is entrusted to implement, follow, and verify that IEPs comply with the required guidelines and applicable governance.

Based on the department's web page, Ex Ed is managed by the Senior Director, five Regional Assistant Directors, one Ombudsperson, one Professional Development Academic Trainer, and six Program Coordinators. Additional staff serve at various school sites. The department has nine learning programs listed under TUSD's Discover Our Schools in the Programs section, with additional programs provided at the school sites.

The Ex Ed Department utilizes several software programs to carry out its activities. The primary system employed by the majority of the department to develop the Individualized Education Plan (IEP), record, and track the progress of students in their designated programs and activities is Synergy, which is used by the school's personnel. Another key system, Parent Vue, is used by the school sites to facilitate communication between parents and their child's school(s). These two systems operate independently and are not synchronized to share information.

The purpose of this audit was to review the overall processes and practices of the department, required services, and procedures to determine if they are being performed as intended and if the department is following applicable policies and regulations. Several auditing objectives were developed to assist with the evaluation of the selected programs, the review of their functions, and guidelines, to determine their overall efficiency and effectiveness.

The objectives of this performance audit were to determine:

1. General compliance with TUSD policies, legal requirements, and applicable governance.
2. Proper implementation of Individualized Education Program (IEP) services.
3. Staff qualifications, segregation of duties, and training.
4. Parental involvement and communication regarding their child's education decision-making.
5. Transition and community-based services to prepare students for independent living.
6. Monitoring, updates, and documentation of student's needs, improvements, and progress.
7. Management of department records for required content and retention periods.

During the entrance meeting, internal audit was informed that the Arizona Department of Education (ADE) was conducting a file review of the Ex Ed Department. To assist the department in meeting the ADE deadlines, adjustments, modifications, and changes were made to the internal audit timelines.

Excluded from this audit were site visits for the following programs: Infant and Early Learning Centers, Kindergarten, Preschool Programs, Child Find, and meetings with the Transition from School to Work (TSW) program coordinator. This was done to ensure timely completion of the internal audit.

Observations included in this audit:

1. ADE folder review for MET and IEP findings and Management Responses and Commitment (MRCs).
2. Activities of Daily Living (ADLs).
3. Duplication of efforts in transition programs.
4. Ex Ed TUVA reporting of attendance.
5. Rights and accesses in iVisions.
6. Management of cumulative student files.
7. Employee roles and titles.
8. Updates, mistakes, and errors in some Ex Ed-materials.

The audit scope covered the current school year (SY) 2023-2024, from August 3, 2023, through May 13, 2024. The methodology used was interval selection, random sampling, and a combination thereof. Audit findings were obtained through a combination of meetings, observations, and review of documents.

**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."<sup>1</sup>

The Exceptional Education Department (Ex Ed) is dedicated to identifying and supporting students who require additional assistance to excel in their educational journey. Based on the department's organizational chart, Ex Ed is managed by the Senior Director, five Regional Assistant Directors, six Program Coordinators, seven Section Leads, eight Support Staff, five EECM Assignments Staff, one Ombudsperson, and one Professional Development Academic Trainer. Additionally, approximately 1,224 staff members serve at various school sites.

Ex Ed oversees the education of approximately 7,000 students with disabilities and ensures these students have access to a Free Appropriate Public Education (FAPE), as mandated by the Individuals with Disabilities Education Act (IDEA). This includes a wide range of needs, from learning the English language to using mobile devices for communication. The department ensures that all students receive the necessary resources and support to succeed academically and reach their full potential.

Our staff works with general education staff and administrators to create programs and plans for the success of all students eligible for special education services under IDEA, the federal law governing special education.

The purpose of IDEA is to "ensure that all children with disabilities have available to them a free appropriate public education [FAPE] that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living" [34 C.F.R. § 300.1(a)]."

Furthermore, 34 CFR § 300.101(c) states that each State must ensure that a FAPE is available to any individual child with a disability who needs special education and related services, even though the child has not failed or been retained in a course or grade and is advancing from grade to grade" [Letter to Clarke, 48 IDELR 77 (OSEP 2007)]. The threshold for suspecting a disability is relatively low; inquiry is not whether the student actually qualifies, but whether the student should be referred for [an] evaluation" [Scottsdale Unified School District, Arizona State Educational Agency, 03F-II02025-ADE (SEA February 12, 2003), citing Dep't of Ed. State of Hawaii v. Carl Rae S., 158 F. Supp. 2d 1190, 1195 (D. Haw. 2001)]."<sup>2</sup>

Ex Ed's responsibilities encompass developing Individualized Education Plans (IEPs) tailored to each student's unique needs, collaborating with teachers and parents to monitor progress, and implementing specialized programs and interventions. By providing comprehensive services and fostering an inclusive environment, Ex Ed plays a crucial role in promoting equitable education for all students within the district. The department's commitment to excellence and continuous improvement reflects its dedication to helping every student achieve their educational goals.

The district uses a platform called Synergy as its Student Information System (SIS). According to the District's Operating Guide (DOG), "Synergy provides capabilities for registering students in courses,

documenting grades via Gradebook, managing homework assignments, transcripts, student assessments, schedules, attendance, and other student-related data needs at our campuses. Synergy also serves as the primary source of student information, enabling other applications such as Food Services, Student Finance via Intouch, Parent Link, School City, and Transportation to interface with it and provide additional functionality." <sup>3</sup>

Note: Parent Vue is the updated version of Parent Link. Information entered into Parent Vue is not synchronized into Synergy.

## **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.), and Arizona Department of Education (DOE).

## **AUDIT PURPOSE, OBJECTIVES, AND METHODOLOGY**

The purpose of this audit was to review the overall processes and practices of the department, required services, and procedures to determine if they are being performed as intended and if the department is following applicable policies and regulations. The following audit objectives were developed to assess the overall efficiency and effectiveness of the reviewed processes and procedures to determine:

1. General compliance with TUSD policies and legal requirements, including but not limited to the Individuals with Disabilities Education Act (IDEA), FERPA, and other relevant state and federal rules.
2. Implementation of Individualized Education Program (IEP) services, including the extent to which services, accommodations, and modifications outlined in the IEPs are provided to qualified students.
3. Staff qualifications, segregation of duties, and training: Verify that all staff members working in the Exceptional Education Department possess appropriate qualifications, perform assigned duties that are properly segregated, and receive regular training to effectively support students with diverse needs.
4. Parental involvement and communication: Evaluate the department's efforts to involve parents/guardians in the IEP process, including communication, collaboration, and opportunities for meaningful participation in decision-making regarding their child's education.
5. Transition services: Assess the provision of transition services for students with disabilities, focusing on the department's efforts to prepare students for post-secondary education, employment, and independent living as outlined in their IEPs.

6. Monitoring and continuous improvement: Review the department's processes for monitoring student progress, collecting data, and using evidence-based practices to inform decision-making and improve outcomes for students with exceptionalities.

Management of student records: Verify the department is following the state's requirements for maintaining student folders, required content, retention period, and disposal of set documentation.

The above objectives were accomplished by conducting meetings with TS staff, meeting with ATs at their schools' sites, collected, analyzed, and reviewed stratified samples retrieved during sites visits which were compared against Arizona Department of Education (ADE) records through their (AzEDS) portal.

#### **AUDIT SCOPE, AND EXCLUSIONS**

Audit scope was current School Year (SY) 2023-2024, from August 3, 2023, through May 13, 2024.

Excluded from this audit were site visits for the following programs: Infant and Early Learning, Section 504, Centers, Kindergarten, Preschool Programs, Child Find, and meeting with Transition from School to Work (TSW) program coordinator.

#### **GENERAL INTERNAL AUDIT DISCLAIMER**

All audits contain inherent limitations, such as mistakes caused by time constraints, limited resources, human errors, potential fraud, illegal acts, or instances of noncompliance that go undetected. The reasons behind these risks are numerous, including lack of resources, inadequate controls, changes in conditions, employees circumventing set processes, management overriding systems, and changes in leadership.

General Uniform System of Financial Records (USFR) – Introduction: The Uniform System of Financial Records (USFR) has been developed by the Office of the Auditor General and the Arizona Department of Education pursuant to Arizona Revised Statutes (A.R.S.) §15-271. The USFR prescribes the minimum internal control policies and procedures to be used by Arizona school districts for accounting, financial reporting, budgeting, attendance reporting, and various other compliance requirements. These policies and procedures are in conformity with generally accepted practices and federal and state laws.

Districts may use alternative policies and procedures if they provide the same level of internal control over accounting, financial reporting, and compliance with state and federal laws. The requirements of the USFR are based on the Arizona Constitution; Arizona Revised Statutes; Arizona Attorney General Opinions; the Codification of Governmental Accounting and Financial Reporting Standards, published by the Governmental Accounting Standards Board (GASB); Financial Accounting for Local and State School Systems 1990, issued by the United States Department of Education, Office of Educational Research and Improvement; relevant sections of the Code of Federal Regulations; and other federal requirements.

*Note:* Observation #1 is a summary of the findings from the ADE file review -written as provided- by Ex Ed's Compliance Coordinator during the testing meeting conducted by internal audit on May 20, 2024. Internal audit did not conduct a direct review of IEP files to avoid duplication of efforts.



## AUDIT OBSERVATIONS

1. **ADE Folder Review** -displayed as provided- by Ex Ed Compliance Coordinator.

"MET Findings:

1. Address Home Language clearly for student who may have been identifies as English Level Learners (ELL) via the PHLOTE or previous evaluation information.
  - a. Process changes to include information parents that documents are in English and if that is okay with them and it not noting their preferred language for translation of Meeting notes and PWN's in the comment section of the Meeting note, within the MET and on the PWN.
  - b. We are also looking at configuring the meeting notices and /or the MET cover page to identify this information.
  - c. Ensure that the preferred language of student and clear statement of assessment tools are evident.
2. Ensure that statements related to the Disability Impact statement are clear and tied to how it presents for the scholar not just including a general boiler plate definition of the disability.
3. Ensure that supporting documents that is current and relevant to a student's disability category is clearly stated and substantiated.
4. Permission to Evaluate is incomplete
  - a. The document has gone under review and is not more thorough in its explanation of what the areas of testing will entail. (Already active in system)
5. Lacking team's consideration of additional accommodations and modifications to meet student needs
6. Extended periods of time where updated data was not collected to ensure substantiating information aligns with current disability category. (Primarily or HS students)

**Ex Eds Corrective Plan:**

1. Design and present updates staff training to all psychologists and related service providers to ensure that they are up to date on ADE Guidesteps and expectations of what needs to be included and taken into consideration in MET reports.
2. Exploring implementation of new department policy around the expectation of when comprehensive METs must take place. I.e. at least once in Elementary and HS.
3. Implementation of validation rules to ensure that all areas of the MET are completed and not inadvertently overlooked.
4. Update internal compliance checklists and process to assure alignment with updated requirements.

**IEP Findings:**

1. Transition Plans and Assessments: Lack thoroughness and alignment with goals and activities as well as statements that included student strengths and weaknesses.
  - a. Required in -depth training will be provided at the site level as well as at quarterly PDs.
2. Address Home Language clearly for students who may have been identified as ELL via the PHLOTE or previous evaluation/IEP information.
  - a. Process changes to include information parents that documents are in English and if that is ok with them and if not noting their preferred language for translation of Meeting notice and PWN's in the comment section of the Meeting notice, within the MET and on the PWN.
  - b. Ensure statement is clear in either Additional Information section of the Present Level of Academic Achievement and Functional Performance (PLAAFP) or Special considerations section.
  - c. Clearly state level and type of ELD services the scholar receives if student qualifies for ELL services.
  - d. Include AZELLA scores in PLAAFP section
3. Goals: Ensure goals are measurable and concrete in targeting one skill areas and align with student's present levels of performance and functional needs.
4. SID: Ensure that statement includes what the teacher will do.
5. LRE Extent Statement is lacking the individualized student WHY they will not be with their same age peers in the general education setting.
6. PWN: The proposed and rejected sections of the IEP use boiler point statements that seem to be contradictory in nature and are not realistic in their statements (i.e. proposed to not have student receive speed services and rejected because he still qualifies.)

**Ex Ed Corrective Plan:**

1. Extensive and targeted required staff training on the above identified areas in during quarterly PDs.
2. Training Ambassadors and district IEP writers to provide targeted support to case managers that may be struggling more (i.e. international or novice teachers).
3. Update internal compliance checklists and process to assure alignment with updated requirements.
4. Train EECM's (Ex Ed Compliance Monitors) on all compliance related issues so they can support teachers during the document reviews.
5. Implement Quarterly Internal File Reviews at the site and regional level utilizing E Ed Leadership."<sup>4</sup>

## 2. Activities of Daily Living (ADLs)

**CONDITION:** Some of the Individualized Education Plans (IEPs) for the ADL billable services lacked consistency between the activities being performed and billed for and the information entered in the corresponding activities section, which is required to be filled out in the IEPs' sections.

**CRITERIA:** According to the Individuals with Disabilities Education Act (IDEA) and state regulations, IEPs must accurately document the services and accommodations provided to students with disabilities, and billing should align with the documented services.

Billing documentation for ADL services should accurately reflect the activities performed and align with the corresponding sections of the required forms, as mandated by relevant regulations and funding requirements.

ADE, "Medicaid School-Based Claiming: Medical Overview, states "Many children receive covered Medicaid services through they're schools. Medicaid will reimburse schools for documented medically necessary services that are provided to children who are both Medicaid eligible and who have been identified as eligible under the Individuals with Disabilities Education Act (IDEA), 34 CFR §300.306. Currently, schools can receive reimbursement for physical therapy, occupational therapy, speech therapy, nursing services, health aides, certain transportation, and behavioral health services. These activities are considered "direct medical services," and reimbursements for these services are handled through the Direct Service Claiming (DSC) program...

Schools are often involved in informing families of there potential eligibility for Medicaid or in helping them arrange medical appointments for children. These activities are considered Medicaid outreach and are administrative costs; schools are able to receive reimbursement through the Medicaid Administrative Claiming (MAC) program for these activities...

Both types of claiming must comply with federal and state guidelines related to provider qualifications, covered services, claiming requirements, and documentation."<sup>5</sup>

**Consequences/Effects:** While the billing minutes for assisting students with Activities of Daily Living (ADL) matched the activities being billed, inconsistencies were found in the required form that did not align with the "motor" section activities. Inaccurate documentation in billing information can lead to compliance issues, potential fines or legal actions, and a failure to provide appropriate services to students with disabilities.

- Inconsistencies in documentation related to billing can lead to compliance issues, potential audits or investigations by regulatory agencies, and potential denial or recoupment of funding for ADL services. Additionally, it can undermine the credibility and transparency of the billing process.
- Potential Penalties: Failure to maintain accurate and consistent billing documentation for ADL services can result in penalties and legal implications, including denial or recoupment of funding, monetary fines, and penalties imposed by regulatory agencies, and potential legal actions from parents or advocacy groups. Image from Ex Ed's GRTT, Case Management tab in Share Point.<sup>6</sup>

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- *SUPPORTING EVIDENCE / OBSERVATIONS (INCLUDED, BUT IS NOT NECESSARILY LIMITED TO):*

A combination of interval and random selection was used to verify ADL services. Ten folders were selected to review the number of minutes of service provided, activities performed, and billed for.

Results:

- All minutes billed matched the submitted minutes for reimbursement.
- Six of the ten reviewed documents had inconsistent information between the services provided section and the listed activities in the specific service sections of the document.
- One out of the ten ADL forms contained appropriate information in the activities section but missed entering one out of the three performed activities in the service section.
- Three out of the ten ADL forms contained consistent information.

#### RECOMMENDATIONS:

1. Provided added training on the required forms and documentation procedures for ADL billing and emphasize the need for continuum and consistency of information throughout the form in related areas.
2. Implement regular audits and quality control measures to ensure IEP documentation and billing align with services provided. Provide comprehensive training to staff on IEP documentation and billing requirements.

### 3. Duplication of Efforts in Transition Programs

**CONDITION:** Duplication of efforts was identified between the Transition from School to Work (TSW) program and the Community-Based Instruction (CBI).

**CRITERIA:** Programs and services should be coordinated and streamlined to avoid redundancy and ensure efficient use of resources.

The Individuals with Disabilities Act (IDEA) and its 2004 reauthorization mandate that student activities “promote movement from school to post-school activities, including postsecondary education, adult services, independent living, or community participation.”

**POLICY CODE: Section G: Personnel, Policy Title: Personnel Goals/Priority Objectives: GA,** 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.

Duties of these staff members shall be outlined and assigned by the Superintendent. Additionally, the Board establishes, as personnel service goals, the following:

- Recruiting, selecting, and employing the best-qualified personnel to staff the school system...
- 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...”<sup>7</sup>
- **CONSEQUENCES/EFFECTS:** Duplication of efforts can lead to inefficient use of resources, increased costs, and potential confusion for students and families.

A lack of training, awareness, and understanding among positions overseeing Ex Ed staff regarding set requirements and obligations may lead to non-compliance, a failure to provide appropriate services to students with disabilities, and a risk of potential legal issues.

- *SUPPORTING EVIDENCE / OBSERVATIONS (INCLUDED, BUT IS NOT NECESSARILY LIMITED TO):*
  - Both the TSW under the Ex Ed Department and site-based CBI offer services to qualified TUSD students to develop necessary skills and facilitate the students’ transition from school to adult living.
  - Both programs are supposed to have job developers; however, unlike TSW, which is overseen by the Ex Ed Department, the following four high schools do not have CBI job developers, which are funded by each individual school site.

Position	Vacant
CBI Job Developer	Catalina High School
CBI Job Developer	Pueblo High School
CBI Job Developer	Santa Rita High School
CBI Job Developer	Sahuaro High School

*Note:* The TSW job developer is covering for Pueblo.

**RECOMMENDATIONS:**

1. Conduct a comprehensive review of transition programs to identify areas of overlap and streamline services.

2. Establish clear communication channels and coordination mechanisms between program administrators.
3. Consider developing a collaborative focus between TSW and CBI to efficiently and effectively utilize limited department and school site resources for services provided to students.
4. Implement yearly required training for school site supervisors and evaluators of Ex Ed staff on the importance of complying with requirements, mandates, constraints, risks, and penalties for non-compliance with applicable Ex Ed governance.

#### 4. Ex Ed TUVA Reporting of Attendance

**CONDITION:** Inconsistencies were found between the reported attendance in the Tucson Unified Virtual Academy in Synergy and the Arizona Department of Education (ADE) reporting.

**CRITERIA:** Attendance data reported to ADE must be accurate and consistent with internal records to ensure proper funding and compliance with state regulations.

"Arizona Revised Statutes (ARS), 15-802 – School instruction: exceptions; violations; classification; definitions., states, "A. Every child between the ages of six and sixteen years shall attend a school and shall be provided instruction in at least the subjects of reading, grammar, mathematics, social studies and science. The person who has custody of the child shall choose a public, private or charter school or a homeschool as defined in this section to provide instruction or shall sign a contract to participate in an Arizona empowerment scholarship account pursuant to section 15-2402.

B. The parent or person who has custody shall do the following:

1. If the child will attend a public, private or charter school, enroll the child in and ensure that the child attends a public, private or charter school for the full time school is in session. In accordance with guidelines adopted by the department of education, school districts and charter schools shall require and maintain verifiable documentation of residency in this state for pupils who enroll in the school district or charter school. If a child attends a school that is operated on a year-round basis, the child shall regularly attend during school sessions that total not less than one hundred eighty school days or two hundred school days, as applicable, or the equivalent as approved by the superintendent of public instruction...

E. Unless otherwise exempted in this section or section 15-803, a parent of a child between six and sixteen years of age or a person who has custody of a child, who does not provide instruction in a homeschool and who fails to enroll or fails to ensure that the child attends a public, private or charter school pursuant to this section or fails to sign a contract to participate in an empowerment scholarship account pursuant to section 15-2402 is guilty of a class 3 misdemeanor. A parent who fails to comply with the duty to file an affidavit of intent to provide instruction in a homeschool is guilty of a petty offense."<sup>8</sup>

Parents and/or children who have excessive absences or are habitually truant could be issued a citation for a violation of A.R.S. §15-802 and/or §15-803.

The Department of Education provides funding for most Full Time Enrolled (FTE) students, the amount of the funding varies based on the school level of each student, these funds are

calculated by EDS using a formula based on the cumulative number minutes, hours, and days of a fiscal year. Accurate documentation of student’s attendance and their supporting documentation are essential for the districts funding.”<sup>8</sup>

**CONSEQUENCES/POTENTIAL RISKS** (INCLUDED, BUT IS NOT NECESSARILY LIMITED TO): Inaccurate attendance reporting can lead to funding discrepancies, compliance issues, and potential fines or penalties from ADE. The student attendance activities are managed by the Tucson Unified Virtual Academy. All information was obtained through electronic access to Synergy and ADE’s portal.

- *SUPPORTING EVIDENCE / OBSERVATIONS (INCLUDED, BUT IS NOT NECESSARILY LIMITED TO):*
  - Using interval sampling, thirty out of 260 Ex Ed students enrolled in Tucson Unified Virtual Academy were analyzed to verify the number of minutes in the total attendance section of Synergy and compared against the reported student attendance records in the ADE system.

The table below is a summary of the findings

Item No.	Synergy Student Enrolled TUVA		ADE Reported Student Attendance	
	Days Enrolled	Total Attend. In Days	ADE Info: No of Days Reported	Report: ABSATT-10: No of Minutes (399/day)
1	261	260	120.91	48,242
2	261	254	134	49,595
3	261	260	139	45,211
4	24	23	9	2,461
5	125	0	14	480
6	80	79	6	1,038
7	261	260	148	53,998
8	80	79	35	7,943
9	141	140	139	40,215
10	261	254	148	51,313

**RECOMMENDATIONS:** Implement robust data validation and reconciliation processes to ensure consistency between internal attendance records and ADE reporting. Provide training to staff on attendance reporting procedures and requirements.

5. Rights and Accesses in iVisions

**CONDITION:** Four staff members have full access in the iVisions system.

**CRITERIA:** Access to sensitive systems and data should be restricted based on the principle of least privilege, ensuring that users have only the minimum necessary access to perform their job functions.

- System Controls: Global Technology Audit Guide (GTAG) – Auditing Application Controls.
  - GTAG: “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.”<sup>9</sup>
- USFR -IX-3- General Controls – Access Controls – “Special attention should be paid to security-related controls over access to IT systems and data. Physical and logical access controls help ensure that only those individuals authorized by management to access and use IT systems and data are able to do so.”<sup>10</sup>

**CONSEQUENCES/POTENTIAL RISK (INCLUDED, BUT IS NOT NECESSARILY LIMITED TO):** Excessive system access increases the risk of unauthorized access, data breaches, and potential misuse or manipulation of sensitive information.

○ *SUPPORTING EVIDENCE / OBSERVATIONS (INCLUDED, BUT IS NOT NECESSARILY LIMITED TO):*

Three individuals are assigned 'Remote User' roles, which provide full access in iVisions, listed according to their position/job title in the department’s organizational chart:

Position	User Role iVisions	Role in Synergy	Dpt. Org. Chart
Senior Director	Remote User	Ex Ed Leadership	Senior Director
Sr. Adm. Assistant	Remote User	Ex Ed District Office	Support Staff
Dpt. Accounting Spec.	Remote User	Ex Ed District Office	Support Staff
Ex Ed Program Coordinator	Remote User	Ex Ed Leadership	Not in Org. Chart

**RECOMMENDATIONS:** Implement a comprehensive access control policy and conduct regular access reviews to ensure that system access is granted based on job responsibilities and the principle of least privilege.

## 6. Management of Cumulative Student Files

**CONDITION:** Student comprehensive folders contained disorganized and inconsistent information. Some folders were for students who did not enroll or attend, while others contained minimal documentation or an excessive amount of documentation.



**CRITERIA:** Best practices, student records, comprehensive and permanent folders, should be maintained in an organized and consistent manner, containing all relevant and necessary documentation for enrolled students, as per the requirements of the Individuals with Disabilities Education Act (IDEA) and state regulations.

Arizona Library, states "ARS § 41-1351: Determination of value; disposition Every public officer who has public records in the public officer's custody shall consult periodically with the state library and the state library shall determine whether the records in question are of legal, administrative, historical or other value. Those records determined to be of legal, administrative, historical or other value shall be preserved. Those records determined to be of no legal, administrative, historical or other value shall be disposed of by such method as the state library may specify. A report of records destruction that includes a list of all records disposed of shall be filed at least annually with the state library on a form prescribed by the state library."<sup>11</sup>

**CONSEQUENCES/EFFECTS:** Incomplete or disorganized student records can lead to compliance issues, potential legal challenges, and a failure to provide appropriate services and accommodations to students with disabilities. Additionally, it can result in inefficient use of resources and difficulties in accessing necessary information.

Potential Penalties: Failure to maintain accurate and complete student records can result in penalties and legal implications, including loss of federal and state funding for special education programs, monetary fines and penalties imposed by regulatory agencies, and potential lawsuits from parents or advocacy groups.

o *SUPPORTING EVIDENCE / OBSERVATIONS (INCLUDED, BUT IS NOT NECESSARILY LIMITED TO):*

Twenty random files were reviewed from over one thousand files held in one of two rooms.

- Eight were found to contain limited information, such as an application or expressed interest, but no indication of enrollment, acceptance of services, or declination.
- Twelve were found to contain an overwhelming number of documents:
  - Five of the reviewed folders included assessments, tests, and relevant documents.
  - Seven student files contained a mixture of relevant and random documents, not directly related to the student, but more like placeholders for the documents themselves

**RECOMMENDATIONS:**

1. Design a standardized list of anticipated documents and information to be included and retained in the student's cumulative folder.
2. Develop a standardized list of items required to be retained in the permanent student's file to ensure only necessary and required documentation are retained and stored.

**7. EMPLOYEE ROLES AND TITLES**

**CONDITION:** Inconsistencies were found between employees' positions/titles, in the departments organizational chart, and Synergy.

**CRITERIA:** Best practices, employee positions and titles should be aligned with job responsibilities, roles, rights, and system privileges within the department.

**POLICY CODE: Section G:** Personnel, Policy title: Personnel Goals/Priority Objectives: GA, 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.

Duties of these staff members shall be outlined and assigned by the Superintendent. Additionally, the Board establishes, as personnel service goals, the following:

- Recruiting, selecting, and employing the best-qualified personnel to staff the school system.
- 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.
- Human relationships necessary to obtain maximum staff performance and satisfaction.
- A staff compensation program sufficient to attract and retain qualified employees within the fiscal limitations of the District.”<sup>12</sup>

**Consequences/Potential Risks:** Inconsistencies in employee roles/titles between organizational chart, and Synergy could lead to unauthorized access rights for individuals with the same role/titles, inconsistencies between activities, and potential compliance issues.

○ *SUPPORTING EVIDENCE / OBSERVATIONS (INCLUDED, BUT IS NOT NECESSARILY LIMITED TO):* Twenty six randomly selected employees were reviewed to determine consistencies between their positions, titles, and assigned Roles, and Tasks in Synergy.

Position	Role in Synergy	Task in Synergy
Admin Assistant	Ex Ed District Office	Medicare
Adm. Assistant	Ex Ed District Office	None
Coordinator -Ex Ed Program	Ex Ed Compliance Tech; Role: Ex Ed Leadership	None
Ex Ed Teacher	Ex Ed Teacher; Ex Ed Leadership	None
Ex Ed Itinerant Teacher	Ex Ed Teacher	SE Evaluator
Ex Ed Itinerant Teacher	SE Evaluator	None
Ex Ed Program Coordinator	Ex Ed Leadership	None
Ex Ed Resource Support Spec.	Ex Ed. Techer	None
Ex Ed Compliance Monitor	Ex Ed. Compliance Tech.	None
Ex Ed Teacher Assistant	Not found	None

**RECOMMENDATIONS:**

1. Conduct a comprehensive review of employee roles, responsibilities, and access rights.
2. Implement a formal access management process, including regular reviews and updates to ensure alignment between job functions and system access.

**8. Mistakes and Errors on Some Ex Ed Materials**

**CONDITION:** Several outdated information, inconsistencies and/or errors within some of the provided information.

**CRITERIA:** Best business practices identify reference materials, such as department manuals, instruction guides, written operating procedures, etc., as an important tool that contains key elements to effectively manage a department, train staff, and assist with steps necessary to perform essential activities. If the referencing documents are outdated, noncompliant, irrelevant, contradictory, and/or any combination thereof, their functionality is diminished.

**Consequences/Potential Risks:**

- a. Errors in reference materials create a lack of consistency throughout a process.
  - b. Reliable reference material should be free of errors and inconsistencies.
  - c. Inconsistencies may develop due to outdated reference materials, and potentially due to updates in one document not being reflected in related information in different documents or sites.
- o *SUPPORTING EVIDENCE / OBSERVATIONS (INCLUDED, BUT IS NOT NECESSARILY LIMITED TO):*
- The sixteenth revision of the TUSD Exceptional Education’s Parent/Student Guide to Transition (image below). Does not reflect current Governing Board members, and Ex Ed staff.

**Governing Board**

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**Director, Exceptional Education**

**Jess Banhie, M.Ed., Cara Gabor, M.Ed., and Greer Martin-Parish, M.Ed.**

**Assistant Directors of Secondary Schools, Exceptional Education**

- Misspelling on TUSD IEP Spanish pamphlet “Compliance Guidance and References” (image below).

Current



**Sugerencias sobre cómo su hijo/a puede participar en su (IEP):**

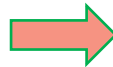
- Haga invitaciones para la reunión
- Participe en las reuniones de planificación del IEP
- Haga una lista de fortalezas y retos

Misspelling



**Sugerencias sobre cómo su hijo/a puede participar en su (IEP):**

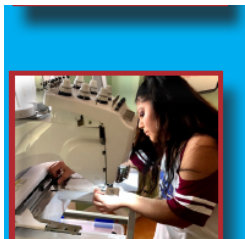
- Haga invitaciones para la reunión
- Participe en las reuniones de **planificación** del IEP
- Haga una lista de fortalezas y retos



▪ The sixteenth

revision of the TUSD Exceptional Education’s Parent/Student Guide to Transition (image below). To reflect current Governing Board members, and Ex Ed staff.

Current

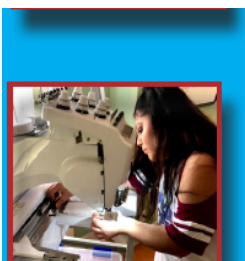


**Transition from School to Work (TSW)**

TSW is a Rehabilitation Servcies Administration (RSA) Vocational Rehabilitation (VR) partnership with Tucson Unified School District (TUSD) designed to provide enhanced transition services to high school students with disabilities, grades 9 through 12. The goal of the TSW Program is to increase student self-determination, career awareness and competitive employability. Students participating in the TSW program will receive a coordinated set of enhanced transition services that includes:



Misspelling



**Transition from School to Work (TSW)**

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**RECOMMENDATIONS:**

- Review and ensure that written materials (i.e., processes, procedures, pamphlets, etc.) and information are consistent and accurate prior to publishing or providing them to employees.
- Develop a list of existing documents and ensure updates are made in a timely manner.

CONCLUSION

The purpose of the internal audit was to review the overall performance of the Ex Ed Department and determine its efficiency and effectiveness by assessing selected programs and activities.

The internal audit findings provide areas for improvement, as noted in the observation section of this report.

It is important to note that non-compliance with the Individuals with Disabilities Education Act (IDEA), state regulations, and other relevant laws and regulations can result in various penalties and legal implications, such as loss of funding, monetary fines, lawsuits, corrective action plans, increased monitoring, and reputational damage.

Addressing these findings through corrective actions, such as implementing robust processes, providing comprehensive training, and ensuring compliance with relevant regulations, is essential to maintain the integrity of the department's operation of its programs and ensure the appropriate provision of services to students with disabilities.

In addition to the verified findings listed in this audit report, observations from the ADE file review audit will be incorporated into two tentative future follow-up audits, scheduled to be conducted in six and twelve months from the date of the final internal audit report.

Based on the observations and current practices performed by the Ex Ed Department, the Office of Internal Audit can provide limited assurance to the Governing Board regarding the efficiency, effectiveness, and reliability of the audited processes and procedures.

Acknowledgment

he Office of Internal Audit wishes to express its appreciation to the Ex Ed Department for their assistance and cooperation during this audit.

Distribution of the preliminary internal audit report No. 005-SY 2023-2024 was done on May 28, 2024.

The final internal audit report is scheduled to be e-mailed to the Governing Board on June 11, 2024.

<u>Martha Smith</u>	<u>5/28/2024</u>
Martha Smith	Date
Internal Auditor	

REPORT DISTRIBUTION

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TUCSON UNIFIED SCHOOL DISTRICT  
ORGANIZATIONAL CHART 2023-2024

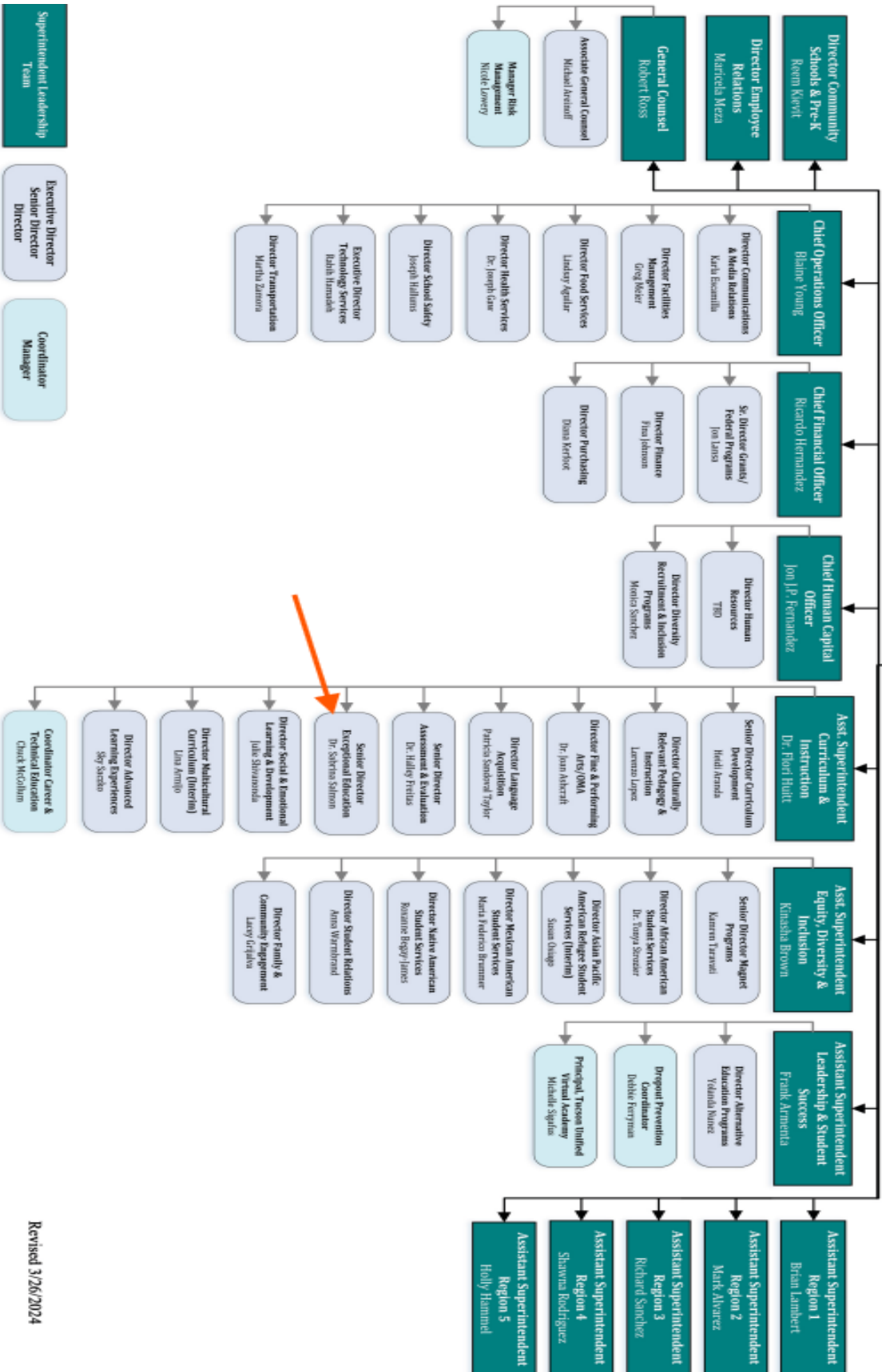


Figure -1

Revised 3/26/2024

## 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." Reviewed on 1.3.23, Retrieved on 10.15.23, from <http://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-A>
2. **Exceptional Education (Ex Ed) Department** – Share Point page, Ex Ed Share Point: Myth Busting - Can students who are passing their classes qualify for IDEA services? -The purpose of the IDEA is to "ensure that all children with disabilities have available to them a free appropriate public education [FAPE] that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living. [34 C.F.R. § 300.1(a)]." 34 CFR §300.101(c) Children advancing from grade to grade. (1) Each State must ensure that FAPE is available to any individual child with a disability who needs special education and related services, even though the child has not failed or been retained in a course or grade and is advancing from grade to grade. (2) The determination that a child described in paragraph (a) of this section is eligible under this part, must be made on an individual basis by the group responsible within the child's LEA for making eligibility determinations. (Approved by the Office of Management and Budget under control number 1820-0030) (Authority: 20 U.S.C. 1412(a)(1)(A))." <https://tusd1.sharepoint.com/sites/ExceptionalEducation2/SitePages/Compliance-Library.aspx> .
3. **District Operating Guide (DOG)** – "Synergy provides capabilities for registering students in courses, documenting grades via Gradebook, managing homework assignments, transcripts, student assessments, schedules, attendance, and other student-related data needs at our campuses. Synergy also serves as the primary source of student information, enabling other applications such as Food Services, Student Finance via Intouch, Parent Link, School City, and Transportation to interface with it and provide additional functionality." <http://intranet/Documents/DOG.pdf>
4. **Arizona Department of Education (ADE)**- Observation # 1 -written as provided- by Ex Ed's Compliance Coordinator during the testing meeting conducted by internal audit on May 20, 2024.
5. **ADE**, "Medicaid School-Based Claiming: Medicaid Overview. "Medicaid School-Based Claiming (MSBC) is a joint federal and state program that offers reimbursement for both the provision of covered medically necessary school-based services and for the costs of administrative activities, such as outreach activities to identify eligible students and enroll them in the program, that support the Medicaid school-based program. Schools may provide a wide range of health care and related services to they're students, which may or may not be reimbursable under the Medicaid program.

Many children receive covered Medicaid services through they're schools. Medicaid will reimburse schools for documented medically necessary services that are provided to children who are both Medicaid eligible and who have been identified as eligible under the Individuals with Disabilities Education Act (IDEA), 34 CFR §300.306. Currently, schools can receive reimbursement for physical

therapy, occupational therapy, speech therapy, nursing services, health aides, certain transportation, and behavioral health services. These activities are considered “direct medical services,” and reimbursements for these services are handled through the Direct Service Claiming (DSC) program.

Schools are often involved in informing families of their potential eligibility for Medicaid or in helping them arrange medical appointments for children. These activities are considered Medicaid outreach and are administrative costs; schools are able to receive reimbursement through the Medicaid Administrative Claiming (MAC) program for these activities.

Both types of claiming must comply with federal and state guidelines related to provider qualifications, covered services, claiming requirements, and documentation.

Public education agency (PEA) participation in the Medicaid School-Based Claiming program is voluntary. If school districts wish to participate in the MAC program, they are required to also participate in the DSC program. School districts cannot participate solely in MAC.”

<https://www.azed.gov/specialeducation/medicaid-school-based-claiming>

6. **Guidance, Resources, & Teacher Treasures (G.R.T<sup>2</sup>)** -Image.
7. **Policy Code: Section G; Personnel, Policy Title: Personnel Goals/Priority Objectives: GA** - “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.
  - Duties of these staff members shall be outlined and assigned by the Superintendent. Additionally, the Board establishes, as personnel service goals, the following:
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  - 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.
  - Human relationships necessary to obtain maximum staff performance and satisfaction.
  - A staff compensation program sufficient to attract and retain qualified employees within the fiscal limitations of the District.” Retrieved on 1.2.24 from <https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-GA>.
8. **Arizona Revised Statute 15-802.** School instruction; exceptions; violations; classification; definitions - “A. Every child between the ages of six and sixteen years shall attend a school and shall be provided instruction in at least the subjects of reading, grammar, mathematics, social studies and science. The person who has custody of the child shall choose a public, private or charter school



or a homeschool as defined in this section to provide instruction or shall sign a contract to participate in an Arizona empowerment scholarship account pursuant to section 15-2402.

B. The parent or person who has custody shall do the following:

1. If the child will attend a public, private or charter school, enroll the child in and ensure that the child attends a public, private or charter school for the full time school is in session. In accordance with guidelines adopted by the department of education, school districts and charter schools shall require and maintain verifiable documentation of residency in this state for pupils who enroll in the school district or charter school. If a child attends a school that is operated on a year-round basis, the child shall regularly attend during school sessions that total not less than one hundred eighty school days or two hundred school days, as applicable, or the equivalent as approved by the superintendent of public instruction...

E. Unless otherwise exempted in this section or section 15-803, a parent of a child between six and sixteen years of age or a person who has custody of a child, who does not provide instruction in a homeschool and who fails to enroll or fails to ensure that the child attends a public, private or charter school pursuant to this section or fails to sign a contract to participate in an empowerment scholarship account pursuant to section 15-2402 is guilty of a class 3 misdemeanor. A parent who fails to comply with the duty to file an affidavit of intent to provide instruction in a homeschool is guilty of a petty offense."

<https://www.azleg.gov/viewdocument/?docName=https://www.azleg.gov/ars/15/00802.htm>

9. **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:
  - i. Input data is accurate, complete, authorized, and correct.
  - ii. Data is processed as intended in an acceptable time period.
  - iii. Data stored is accurate and complete.
  - iv. Outputs are accurate and complete.
  - v. A record is maintained to track the process of data from input to storage and 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 user's job functions and responsibilities..." Retrieved on 1.12.24, from:

<https://nextstepac.com/wp-content/uploads/2018/06/GTAG8.pdf>.

10. **USFR – IX-3 – Access Controls**—Special attention should be paid to security-related controls over access to IT systems and data. Physical and logical access controls help ensure that only those individuals authorized by management to access and use IT systems and data are able to do so." <https://www.azauditor.gov/sites/default/files/USFR21122.pdf>

11. **ARIZONA STATE LIBRARY, ACHIEVES AND PUBLIC RECORDS, ALL STATE AND LOCAL AGENCIES HUMAN RESOURCES/PERSONNEL RECORDS** - "ARS § 41-1351: Determination of value; disposition Every public officer who has public records in the public officer's custody shall consult periodically with the state library and the state library shall determine whether the records in question are of legal, administrative, historical or other value. Those records determined to be of legal, administrative, historical or other value shall be preserved. Those records determined to be of no legal, administrative, historical or other value shall be disposed of by such method as the state library may specify. A report of records destruction that includes a list of all records disposed of shall be filed at least annually with the state library on a form prescribed by the state library."

Schedule Number: ( CS-1137: Records Series Numbers: 3523035349): Department of Education/Education Services/Special Education. Example of Records Series Number: 35350-35349 (Image). [HTTPS://AZLIBRARY.GOV/SITES/DEFAULT/FILES/ALL\\_GENERAL\\_SCHEDULES\\_SEARCHABLE.PDF](https://azlibrary.gov/sites/default/files/all_general_schedules_searchable.pdf).

**General Records Retention Schedule Issued to:  
All Arizona School Districts and Charter Schools  
Student Records**

**Schedule Number: GS-1074 Rev. 2**

Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
21196	<b>Special Education Census Records</b>	5 Years	After fiscal year created or received.		8/30/2011
21195	<b>Special Education Records</b> Including placement records, referrals, evaluations, testing data, and other related records.	4 Years	After fiscal year of final enrollment in program (Parents must be notified prior to destruction of special education records).		8/30/2011
21186	<b>Standardized Test Score Sheets</b> Including AIMS.	3 Years	After scores transferred to permanent student records.		8/30/2011
21187	<b>Student Records: Activities</b> Including extracurricular activities, awards, recommendations, and other related records.	4 Years	After fiscal year of last attendance.		8/30/2011
21197	<b>Student Records: Insurance</b>	4 Years	After fiscal year of last attendance.		8/30/2011
21206	<b>Student Records: Non-permanent, All Other</b>	4 Years	After fiscal year of last attendance.		8/30/2011

**General Records Retention Schedule Issued to:  
All Arizona School Districts and Charter Schools  
Student Records**

**Schedule Number: GS-1074 Rev. 2**

Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
21194	<b>Student Records: Permanent</b> Including personal identifying information (name, student identification number, etc.), transcript of final grades, summary of attendance, and standardized test scores.	Permanent	Preserve pursuant to A.R.S. § 39-101.	A.R.S. § 39-101	8/30/2011
21198	<b>Student Population Studies</b>	3 Years	After fiscal year created or received.		8/30/2011
21193	<b>Student Withdrawal Notices</b>	4 Years	After fiscal year of withdrawal.		8/30/2011

12. **Policy Code: Section G; Personnel, Policy Title: Personnel Goals/Priority Objectives: GA** - "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.
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## 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>

**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/>

**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

**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>

**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>

**Consent.** “34 CFR §300.300 Consent for initial evaluation Your school district cannot conduct an initial evaluation of your child to determine whether your child is eligible under Part B of the IDEA to receive special education and related services without first providing you with prior written notice of the proposed action and without obtaining your consent as described under the heading Parental Consent. Your school district must make reasonable efforts to obtain your informed consent for an initial evaluation to decide whether your child is a child with a disability. IDEA Part B Procedural Safeguards Notice for the State of Arizona 3 Your consent for initial evaluation does not mean that you have also given your consent for the school district to start providing special education and related services to your child. If your child is enrolled in public school or you are seeking to enroll your child in a public school and you have refused to provide consent or failed to

respond to a request to provide consent for an initial evaluation, your school district may, but is not required to, seek to conduct an initial evaluation of your child by utilizing the Act's mediation or due process complaint, resolution meeting, and impartial due process hearing procedures (unless required to do so or prohibited from doing so under State law). Your school district will not violate its obligations to locate, identify and evaluate your child if it does not pursue an evaluation of your child in these circumstances, unless State law requires it to pursue the evaluation."

<https://asdb.az.gov/sites/default/files/documents/files/ProceduralSafeguards.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>

**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>

**Free Appropriate Public Education (FAPE)** – "In March 2017, the US Supreme Court, in *Endrew F. v. Douglas County School District* clarified the FAPE standard and ruled unanimously that IEPs must be "reasonably calculated to enable a child to make progress in light of the child's circumstances." The Court rejected the petitioner's view that the IDEA requires schools to provide educational opportunities for children with disabilities that are "substantially equal to the opportunities afforded [to] children without disabilities." However, the Court also rejected the view that schools, in order to meet their obligations under the IDEA, only have to provide "merely more than de minimis" education program to a student with a disability. The Court ruled that the "de minimis" test is not demanding enough, and said cogently that "[i]t cannot be right that the IDEA generally contemplates grade-level advancement for children with disabilities who are fully integrated in the regular classroom, but is satisfied with barely more than de minimis progress for children who are not." <https://www.azed.gov/specialeducation/general-idea-information>

**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-iiia-official-glossary/official-iiia-glossary-english.pdf>

**General – 34 CFR §300.502-** "As described below, you have the right to obtain an independent educational evaluation (IEE) of your child if you disagree with the evaluation of your child that was

obtained by your school district. If you request an independent educational evaluation, the school district must provide you with information about where you may obtain an independent educational evaluation and about the school district's criteria that apply to independent educational evaluations. IDEA Part B Procedural Safeguards Notice for the State of Arizona 5 Definitions Independent educational evaluation means an evaluation conducted by a qualified examiner who is not employed by the school district responsible for the education of your child. Public expense means that the school district either pays for the full cost of the evaluation or ensures that the evaluation is otherwise provided at no cost to you, consistent with the provisions of Part B of the IDEA, which allow each State to use whatever State, local, Federal and private sources of support are available in the State to meet the requirements of Part B of the Act."

<https://asdb.az.gov/sites/default/files/documents/files/ProceduralSafeguards.pdf>

**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-ii-a-official-glossary/official-ii-a-glossary-english.pdf>

**Individuals with Disabilities Educational Act (IDEA)** – "The purpose of the IDEA is to "ensure that all children with disabilities have available to them a free appropriate public education [FAPE] that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living." [34 C.F.R. § 300.1 (a)]"

The IDEA and its implementing regulations require schools to provide all children with disabilities between the ages of 3 and 21 a free appropriate public education (FAPE) designed to meet their unique needs. [34 C.F.R. § 300.1 (a)] A FAPE is defined as special education and related services that are provided at public expense, under public supervision and direction, and without charge; meet the standards of the state education agency; and are provided to each child in conformity with his or her IEP. [34 C.F.R. § 300.17 (d)] An IEP is a written statement for a child with a disability that is developed, reviewed, and revised in a meeting and that must include certain content. [34 C.F.R. § 300.320(a)] Among other things, each child's IEP must include "a statement of the special education and related services and supplementary aids and services . . . that will be provided to enable the child to advance appropriately toward attaining the annual goals, and to be involved in and make progress in the general education curriculum, and the projected date for the beginning of the services, and the anticipated frequency, location, and duration of those services. [34 C.F.R. § 300.320(a)(4) and (7)] In discussing a school's responsibility to meet the amount of service time specified in a student's IEP, OSEP has stated that, "a school district is generally responsible for making alternative arrangements to provide the services set out in a student's IEP when other school-related activities make either the student or the service provider unavailable during the time the service is regularly scheduled. However, it is not obligated to do so when the student is unavailable for other reasons . . ." Letter to Balkman 23 IDELR 646 (OSEP 1995)] Thus, it is not necessary to account for days when school is not in session. However, IEP teams should carefully

describe the frequency and duration of service time in each child's IEP in order to avoid misunderstanding. [See Letter to Matthews 55 IDELR 142 (OSEP 2010) for a detailed explanation of the terms frequency and duration].” <https://www.azed.gov/specialeducation/general-idea-information>

**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-iiia-official-glossary/official-iiia-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>

**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>

**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-iiia-official-glossary/official-iiia-glossary-english.pdf>

**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-iiia-official-glossary/official-iiia-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-iiia-official-glossary/official-iiia-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-iiia-official-glossary/official-iiia-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-iiia-official-glossary/official-iiia-glossary-english.pdf>

**Risk Tolerance** – “The acceptable variation relative to performance to the achievement of objectives.” <https://www.theiia.org/globalassets/documents/certifications/the-iiia-official-glossary/official-iiia-glossary-english.pdf>

**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-iiia-official-glossary/official-iiia-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-iiia-official-glossary/official-iiia-glossary-english.pdf>

**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.”

**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-iiia-official-glossary/official-iiia-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-iiia-official-glossary/official-iiia-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 will 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-iiia-official-glossary/official-iiia-glossary-english.pdf>

**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-iiia-official-glossary/official-iiia-glossary-english.pdf>