



**COLUMBUS CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE PERIOD FEBRUARY 1, 2014 - MARCH 31, 2015**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Columbus City School District  
Franklin County  
270 East State Street  
Columbus, OH 43215

We have performed the procedures enumerated below, with which the Board of Education and the management of the Columbus City School District (the School District) agreed, solely to assist the Board of Education in evaluating for the period February 1, 2014 through March 31, 2015, the corrective actions taken to address the Auditor of State's Special Audit report issued for the period July 1, 2010 through June 30, 2011, released January 28, 2014. Management and the Board of Education are responsible for complying with the compliance requirements and ensuring policies and procedures are developed to address these requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### 1) Alternative Pathway Program

- a. We inquired of management and inspected the Alternative Pathway Checklist to determine if formal policies and procedures were developed over School District objectives and directives pertaining to the Alternative Pathway Program. Policies and procedures were developed by the Ohio Department of Education and adopted by the Board of Education in April 2007.
- b. We haphazardly selected 3 of the 15 students from the Alternative Pathway Applicants Report for the period February 1, 2014 through March 31, 2015 showing all students who received a waiver of the Ohio Graduation Test (OGT) requirement to determine:
  - i. Student had a 97% attendance rate in each of their last 4 school years and any absences changed from unexcused to excused were properly supported, as defined in step 8 below, in determining the attendance rate. We noted no exceptions.
  - ii. Student maintained a cumulative GPA of 2.5 out of 4.0 across the last 4 school years as evidenced by student grade transcripts in the subject area of the OGT test being waived. We noted no exceptions.
  - iii. Student's record is free of expulsions in the last 4 school years. We noted no exceptions.

**2) Individualized Education Program (IEP):**

- a. We inquired of management and inspected the CCS Procedures Regarding Responsibility for Individualized Education Programs (IEP) and the CCS IEP Checklist to determine if formal policies and procedures were developed over School District objectives and directives pertaining to the Individualized Education Program. Policies and procedures were developed by the Ohio Department of Education July 8, 2013 and adopted by the Board of Education on April 1, 2015.
- b. We haphazardly selected 60 of the 9,700 students from the Special Education Data Report for the period February 1, 2014 through March 31, 2015, showing all special education students to determine:
  - i. An IEP was completed by a School District Teacher, or other District Special Education personnel, for the student annually. We noted 1 of 60 students (1.7%) tested did not have an IEP completed during the period.
  - ii. Required IEP meetings took place and were documented in the Student file. We noted 1 of 60 students (1.7%) tested did not have documentation of required IEP meetings because no IEP was completed during the period.
  - iii. Teacher was informed the student had an IEP and the CCS Regular Education Teacher Access to IEP Form was maintained in the Student file. We noted 2 of 60 students (3.3%) tested did not have documentation in their Student file for their teacher being informed of the IEP. We further noted for all 60 students tested, no CCS Regular Education Teacher Access to IEP Form was maintained.

**3) Maintenance of Documentation Supporting Letter Grade Changes:**

- a. We inquired of management and inspected the Guidelines for Processing Academic Grade Changes to determine if formal policies and procedures were developed over School District objectives and directives pertaining to the grade changes. Policies and procedures were developed by the Board of Education and adopted on October 16, 2014.
- b. We haphazardly selected 8 of the 63 changes from the Report of Grade Changes showing all grade changes made during the period October 1, 2014 through March 31, 2015, focusing on the grades changed from a failing grade to a D to determine:
  - i. Grade changes in the Infinite Campus system matched to the teacher's grade book. We noted no exceptions.
  - ii. Notification to teachers for any grade changes made by School District administrators are documented, in compliance with the Columbus Education Association (CEA) Master Agreement. We noted no exceptions.

**4) Methodology of Determining Final Grades:**

- a. We inquired of management and inspected the Determination of Grades Board Policy 5171.1 to determine if formal policies and procedures were developed over School District objectives and directives pertaining to the uniformity in the method used to determine final grades. Policies and procedures were developed by the Board of Education and adopted on April 22, 2014, effective beginning 2014-2015 school year.

**Note:** We were unable to haphazardly select final grade computations and determine whether the grades were computed in accordance with School District policy, since the policy became effective outside of the period tested. We will follow-up on compliance with this policy in the next regularly-scheduled financial audit.

**5) Procedures for Grade Level Changes:**

- a. We inquired of management and inspected the Guidelines for Grade Level Change to determine if formal policies and procedures were developed over School District objectives and directives specifically pertaining to governing student grade level changes. Policies and procedures were developed by the Board of Education and adopted in March 2014.
- b. We inspected the GR Status Report for the period February 1, 2014 through March 31, 2015 to determine if any students had grade level changes from GR (Graduated) to Twelfth Grade to determine the following:
  - The change was supported by a Central Enrollment Grade Level Change Form approved via signature by the Supervisor of Central Enrollment maintained in the Student File.
  - The students were actually in attendance or had an excused absence during the count months (October, December, and March).
  - We scanned the GR Status Report to determine if a significant amount (more than 10) of the changes were being performed by one individual.

No such grade changes were noted in the GR Status Report and therefore no exceptions were noted.

**6) Maintenance of Documentation Supporting Virtual Credit Advancement Program (VCAP) Participation:**

- a. We inquired of management and inspected the VCAP Grade Verification Process to determine if formal policies and procedures were developed over School District objectives and directives specifically pertaining to the Virtual Credit Placement Program. Policies and procedures were developed by the Board of Education and adopted in March 2014.
- b. We haphazardly selected 60 of the 4,012 students enrolled into VCAP from the List of VCAP Students report for the period February 1, 2014 through March 31, 2015 to ensure the following:
  - i. Student is approved for the VCAP (i.e. has completed application). We noted 7 of 60 students (11.7%) tested were not approved for VCAP (i.e. no completed application) or were erroneously enrolled in VCAP in the School District's system based on documentation in the Student's file.
  - ii. Each student that completed the VCAP course had the Course Credit Verification Form (used to document completion of VCAP courses and document grades) maintained on file. We noted no exceptions.
  - iii. Course Credit Verification Form agrees to student's transcript (i.e. proper credit received for VCAP course). We noted no exceptions.

**7) Approval and Maintenance of Records for Home Education:**

- a. We inquired of management and inspected the Guidelines for Processing Home Education Notifications to determine if formal policies and procedures were established over School District objectives and directives specifically pertaining to maintaining approval documentation. Policies and procedures were developed by the Board of Education and adopted in July 2014.
- b. We haphazardly selected 60 of the 710 students enrolled into the home education program from the Home Education Students Report for the period July 1, 2014 through March 31, 2015 to ensure the following:
  - The student was approved for the home education program as evidenced by a letter from the School District's Office of Accountability and a completed Home Education Notification Form maintained in the Student file. We noted no exceptions.
  - The student was properly included/excluded in the quarterly enrollment count submitted to ODE (i.e. excluded from count if approved for home education program and included in count if not approved for home education program). We noted no exceptions.

**8) Noncompliance – ORC 3317.031, ORC 3321.04(C), OAC 3301-69-02(B), Average Daily Membership (ADM) Resource Guide and School District Board Policy Section 5131.3:**

- a. We inquired of management and inspected the Attendance Board Policy 5131.3 and Guidelines for Correcting Attendance Data Errors to determine if formal policies and procedures were developed for the above compliance requirements specifically pertaining to maintaining documentation. Policies and procedures were developed by the Board of Education and adopted in May 2014.
- b. We haphazardly selected 60 of the 1,592 students with changes of 2 or greater absences from unexcused to excused absences during the first enrollment count required by the Ohio Department of Education in fiscal year 2015 from the Report of Absences Changed From Unexcused to Excused and tested as follows:

- The student file included proper supporting documentation for the changes, including but not limited to written or verbal (any verbal communication was documented by the School District in writing to indicate phone call, in-person meeting, etc.) documentation as defined in Board Policy 5131.3, copy of the student's attendance record prior to the change, any logs for late arrival or early leave, written notification to the principal of the change, written doctor's excuse, or a written note from a parent/guardian. We noted 3 of 60 students (5%) tested did not have documentation maintained to support a change from unexcused to excused absence.

The change from unexcused to excused absence was made within 7 days of the absence, if requested by a parent/guardian or within 30 days if made as an internal School District change if the exceptions defined in the Policy and Guidelines referenced above were met as evidenced by the electronically logged date on the Report of Absences Changed from Unexcused to Excused. We noted 1 of 60 students (1.7%) tested had changes that were not timely in accordance with the guidelines noted above.

- The student was properly included/excluded in the December 23, 2014 enrollment count report to ODE (i.e. excluded from count if absence lacks proper supporting documentation as defined in step 8b, bullet one and included in count if absence has proper supporting documentation to support the change to an excused absence). We noted no exceptions.

**9) Noncompliance – ORC 3321.13(B) and CCS Board Policy Section 5131.3 Reporting of Student Drop Outs Due to Truancy; Withdrawal Codes and Effective Withdrawal Dates for Student Drop Outs; Timeliness of Recording Withdrawals:**

- a. We inquired of management and inspected the Withdrawal of Students Board Policy 5131.31, Truancy Board Policy 5132 and the Guidelines for Processing Re-enrollment of Students Within Two Weeks of Withdrawal to determine if formal policies and procedures were established over School District objectives and directives to follow the above compliance requirements specifically pertaining to maintaining documentation, changing enrollment status including timeliness, and the governing of dropouts, withdrawals, and truant students. Policies and procedures were developed by the Board of Education and adopted in May 2014 and September 2014.
- b. We haphazardly selected 60 of the 2,323 students with the Drop-Out code of 71 thru 79 from the List of Students Withdrawn to Drop-Out Codes Report for the period February 1, 2014 through March 31, 2015 to determine the following:

- The proper withdrawal code was used as determined from the guidance in Chapter 2 of the EMIS Manual applicable for the period February 1, 2014 through March 31, 2015. We noted 8 of 60 students (13.3%) tested had an incorrect withdrawal code.
- Supporting documentation, as defined in Chapter 2 of the EMIS Manual applicable for the period February 1, 2014 through March 31, 2015 and the Board Policy, existed as maintained in the Student file for the student withdrawal (including required notification to the registrar and county, if applicable). We noted 45 of 60 students (75%) tested lacked the 15-day checklist required by Board Policy and notification to the registrar and county, however, were otherwise supported by required documentation per Chapter 2 of the EMIS Manual.

Supporting documentation, as defined in Chapter 2 of the EMIS Manual applicable for the period February 1, 2014 through March 31, 2015 and the Board Policy, in the Student file corroborated the effective dates, which documented the withdrawal process was started timely (timeliness will focus on the withdrawal process being started within 30 days, rather than completed due to the unpredictable timeframe it takes to determine truancy). We noted 2 of 60 students (3.3%) tested had withdrawal dates that were unsupported.

**10) Timeliness of Erased Absences; Maintenance of Documentation of Erased Absences:**

- a. We inquired of management and inspected the Attendance Board Policy 5131.3 to determine if policies and procedures were established over School District objectives and directives specifically pertaining to modifications of absences (including erasing absences) and establishing a time period (within 30 days of erased absence or within 30 days of support provided) threshold for these modifications. Policies and procedures were developed by the Board of Education and adopted in May 2014.
- b. We haphazardly selected 60 of the 1,075 students from the Absences Erased report during May and June 2014 showing one or more erased absences to determine the following:
  - The student files or other provided documentation supported valid reasoning, as defined in the Attendance Board Policy, for the absence being erased. We noted 3 of 60 students (5%) tested did not have supported valid reasoning for the erased absence.
  - The erasure was made timely based on comparing the date of erasure to the date of the absence being erased. Greater than 30 days would be considered untimely. We noted 19 of 60 students (31.7%) tested did not have timely erasures.

**11) Noncompliance – ORC 3321.19 Due Process for Truant Students; Noncompliance – ORC 2151.01; ORC 2152.02; ORC 3313.62 and ORC 3321.191 Lack of Due Process Prior to Withdrawal; Noncompliance – 20 U.S.C; 20 U.S.C 1400; 20 U.S.C 1232(f); ORC 3313.672 and ORC 3317.031 Maintaining Official Student Attendance Reports; Noncompliance – 20 U.S.C 6316(a) and b(1), (7) and (8) [Title I Section 1116(a) and (b)(1), (7) and (8)]; 20 U.S.C 6311(h)(2) [Title I Section 1111(h)(2)]; 20 U.S.C 6316(a)(1)(C) [Title I Section 1116(a)(1)(C)]; 34 CFR Sections 200.30 through 200.34 and 34 CFR Sections 200.36 through 200.38 Adequate Yearly Progress for Title I Schools; EMIS Training; Documentation of Student Withdrawals and Enrollments:**

- a. We inquired of management and inspected the Withdrawal of Students Board Policy 5131.31, dated May 2014 and the Guidelines for Processing Re-enrollment of Students Within Two Weeks of Withdrawal, dated September 2014, to determine if policies and procedures were established over School District objectives and directives specifically pertaining to maintaining documentation supporting all withdrawal and enrollment codes (specifically when the withdrawal is followed by an enrollment). Policies and procedures were developed by the Board of Education and adopted on the respective dates noted in the procedure.
- b. We inspected the List of Students with Breaks in Enrollment query report for May and June 2014, listing any student with changes or breaks in their enrollment status at the end of the school year that would affect the School District's report card to determine the following:
  - The code used for the break in enrollment and the student file contained supporting documentation, as defined in Chapter 2 of the EMIS Manual applicable for the period February 1, 2014 through March 31, 2015 to support the code used and the break in enrollment (i.e. enrollment, moved to another school, truancy, etc).



- The supporting documentation in step 11b, bullet one validated the effective dates of withdrawals and enrollments.  
No such breaks in enrollment were noted in the List of Students with Breaks in Enrollment query report and therefore no exceptions were noted.

**12) Training Provided and Attended by Proper Personnel**

- a. We inquired of management and inspected training schedules and agendas to determine if training opportunities were provided relating to use of the Student Information System (Infinite Campus), the Home Education Program, and Educational Management Information System (EMIS). Training was offered in areas relating to Infinite Campus, Home Education and EMIS.
- b. We inquired of management and inspected policies, as described in steps 1-11 above, to determine if those employees the Board of Education identified as a result of those policies should have attended training and whether proper documentation was maintained to support all required employees attended training, as follows:
  - i. All building principals and secretaries as well as substitute secretaries were identified that should have attend Infinite Campus Training.
    - We haphazardly selected 60 of the 303 employees from the Columbus City Schools Phone and Fax Directory dated March 30, 2015 in the position of building principal, building secretary, or substitute secretary to ensure that Sign-In Sheets were maintained to support the employee attended Infinite Campus training during the period February 1, 2014 through March 31, 2015. While there were sign-in sheets provided for training previously received, we noted 4 of the 60 employees (6.7%) tested did not receive Infinite Campus Training during the period tested.
  - ii. There were 4 employees who worked in the Home Education department identified that should have attended Home Education Training.
    - We reviewed statements dated January 5, 2014 for Kay Garner, April 1, 2014 for Maritta Komula, July 3, 2014 for Lynn Heineman, and October 9, 2014 for Amber Eddy provided by the trainers that each employee attended the training based on the training being one-on-one and specialized. We noted no exceptions.
  - iii. There were 3 employees who work in the EMIS department identified that should have attended EMIS training.
    - We reviewed the certificates of attendance on May 16, 2014, July 16, 2014, September 30, 2014, October 31, 2014, December 9, 2014, January 21, 2015, and March 3, 2015 for each employee. We noted no exceptions.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the School District's corrective actions taken to address the Special Audit report recommendations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, the Board of Education, the Audit and Accountability Committee, and others within the School District, and is not intended to be, and should not be used by anyone other than these specified parties. The School District has responded to the items discussed in this Agreed-Upon Procedures Report. A copy of the responses may be obtained from Dr. Dan Good, Superintendent, at (614) 365-5888.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

May 29, 2015



# Dave Yost • Auditor of State

**COLUMBUS CITY SCHOOL DISTRICT**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 30, 2015**