



Dave Yost • Auditor of State

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Introduction

On February 11, 2013, the Auditor of State (AOS) issued a final report detailing a statewide examination of potential student attendance manipulation by school districts. During the statewide examination, the AOS became aware of certain information and alleged attendance and grading practices at Columbus City Schools (CCS) which led the AOS to initiate a separate investigation of CCS in July 2012. In the statewide examination report, AOS identified CCS as one of nine school districts with evidence of “scrubbed” student attendance data. By breaking the enrollment of poorly performing students, CCS was able to exclude those students’ academic performance results from its state report card, artificially inflating CCS’s performance ratings.

As the statewide project concluded, and amid allegations of intentional fraud and data rigging, the AOS believed it necessary to continue to examine CCS’s attendance and grading practices in greater depth. As such, AOS continued the special investigation into CCS and later initiated a special audit in November 2012.¹

From July 2012 until April 2013, the AOS special investigators reviewed historical data and records from CCS going back to 2002 and from ODE going back to 2005. AOS investigators also interviewed employees of CCS to learn the history of and justification for attendance data altering within CCS. AOS conducted interviews of over 40 principals and assistant principals, more than 230 teachers, the available Regional Executive Directors (REDs), over 20 secretaries and other office personnel, and 25 current and former employees of the Kingswood Data Center. Kingswood Data Center is where CCS houses all data, generates EMIS data, and where the former Executive Director of the Office of Accountability Systems, Steve Tankovich, was assigned. Investigators reviewed tens of thousands of documents, emails, and records provided by CCS in addition to the student cumulative files and electronic records. Investigators attempted to determine the origin of the student attendance data changes which occurred at CCS.

In the course of the CCS investigation, AOS investigators learned of a “culture” within CCS in which administrators believed they had to manipulate data or face consequences to their careers. AOS investigators learned that this pressure was felt on all levels: teachers, secretaries, assistant principals, and principals. Teachers and secretaries were pressured by administrators to change grades and pass students who were failing. Principals were pressured by their REDs to show continuous improvement regarding their schools’ performance index. The “improvements” were at times accomplished by manipulating data rather than by achieving real improvements in the education of students. All of those involved understood that if they did not comply there were negative consequences for their careers, including demotion or firing. Those who did comply were promoted.

Principals advised AOS investigators of the pressure to meet performance standards. Superintendent Harris created “Project 2012” as a plan to achieve certain graduation rates for the class of 2012. Superintendent Harris told administrators they must meet standards come “hell or high water.” A principal advised investigators that it was understood across the district about the consequences of not keeping the schools’ numbers up. This was reinforced to her when she discussed the performance index with her RED and was told her “career would suffer if she didn’t comply.”

The Mission Statement for the CCS states:

Our Mission: Each Student is highly educated, prepared for leadership and service, and empowered for success as a citizen in a global community.

The special investigation by the AOS determined that, over the past ten years, some CCS administrators at all levels lost sight of the Mission Statement. The true mission of CCS administrators is to educate the children of the City of Columbus. Instead, CCS and these administrators began to alter data of various types for the sole purpose of making it appear that CCS was achieving academic success at a higher level than it actually was.

¹ As a result, two separate divisions of the AOS coordinated their efforts on this CCS engagement: the AOS Special Investigative Unit and the AOS Special Audit Division. We distinguish the testing and results of work performed by these divisions throughout the report where relevant.

These administrators deliberately altered children's personal records to deceive the U.S. Department of Education, the Ohio Department of Education (ODE) and the people of the City of Columbus into believing CCS was achieving its Mission Statement and successfully educating its students. In fact, it appears that many of these children were seemingly being passed through the system without receiving an adequate education and without receiving the intervention required of CCS by Ohio law.

While we would normally expect changes to student attendance data to impact the school's funding, there was no impact to CCS during the 2010-2011 school year due to the evidence-based funding model in effect during that year. As part of this model, the state based school foundation funding on organizational units rather than individual students. Organizational units were a construct used by the model to represent typical school buildings. Additionally, ODE used the Average Daily Membership (ADM) of students for the 2009-2010 school year to compute the state foundation funding for the 2010-2011 school year if the school had less than a two percent growth in ADM between the two school years. While CCS administrators could not have anticipated these changes at the time, overstating ADM during the October 2010 count week did not impact CCS's state foundation funding.



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Auditors' Report

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As a result of the *Statewide Audit of Student Attendance Data and the Accountability System*, issued on February 11, 2013, we conducted a special audit and special investigation of the Columbus City School District (CCS) by performing the procedures enumerated in the attached Supplement to the Special Audit Report for the period July 1, 2010 through June 30, 2011 (the Period)². The objectives of our examination were solely to determine the following:

- Class grade changes made by CCS administrators were for reasonable purposes, and CCS maintained documentation supporting the nature and purpose of the change;
- Students changed from “graduated” status to “12th grade” were for reasonable purposes, CCS maintained documentation to support the purpose of the change, and the potential impact of any exceptions on CCS's school year 2010-2011 October Count Week data submitted to ODE;
- Students who participated in CCS's Virtual Credit Advancement Program (VCAP) completed applications for participation in the program, and CCS maintained supporting documentation of coursework completed, grades earned, and credits achieved through VCAP participation;
- Students who participated in Home Education (i.e. home schooling) did so in accordance with applicable state statutes and CCS policies governing Home Education, as well as the potential impact of any exceptions on CCS's school year 2010-2011 October Count Week data submitted to ODE;
- CCS maintained documentation supporting student attendance it reported to the Ohio Department of Education (ODE) for October 2010 Count Week, and the potential impact of any exceptions on CCS's school year 2010-2011 October Count Week data submitted to ODE;
- CCS maintained documentation supporting students withdrawn from CCS as “drop outs,” and the students were withdrawn using the proper code, assigned a reasonable effective date, and recorded timely;
- CCS removed student absences for reasonable purposes, maintained documentation supporting absence removals, and the potential impact of any exceptions on CCS's school year 2010-2011 report card or October Count Week data submitted to ODE;

² This was the period for the special audit. Certain investigative procedures that occurred outside this period are identified in the applicable sections of this report.

- CCS maintained documentation supporting the nature and purpose of student withdrawals and re-enrollments created on the same day during the months of May and June 2011 and the potential impact of any exceptions on CCS's school year 2010-2011 report card; and
- CCS maintained documentation supporting the nature and purpose of mid-year breaks in enrollment and other attendance events for students identified by ODE as having been omitted from CCS's state report card results and reported only at the state level.³

This engagement was conducted in accordance with Ohio Revised Code Section 117.11(B). The procedures and associated findings are detailed in the attached Supplement to the Special Audit Report.

One common denominator across the procedures we performed was a troubling lack of documentation. In addition, business rules were not followed consistently, and where sufficient records existed to make a comparison, error rates were often unacceptably high. The poor compliance with business rules, lack of documentation and error rates reasonably call into question the reliability of CCS's reported results and claims of educational improvement. The following summarizes our procedures and significant results by audit objective:

1. AOS investigators found evidence of data altering in the area of grade changes. Certain administrators, principals, and assistant principals generally directed grade changes at the school building level. As a result, we examined CCS records to determine whether CCS maintained documentation supporting quarterly and final student letter grade changes.

Significant Results – We asked CCS data center to identify a list of all grade changes made by nonteaching personnel for each CCS high school for the 2010-2011 school year. CCS provided us with a list of grading period and final grade marks made by someone other than the student's teacher during the 2010-2011 school year. The number of such grade changes identified by CCS changed over time: initially 5,460 changes, later 6,928 changes and finally 7,095 changes.

Of these changes made by someone other than the student's teacher, 39.1% (2,709) were from failing to passing. Unusually high numbers of changes were made by a few individuals, with one individual accounting for 662 changes from "F" to "D". These changes were prevalent at Marion-Franklin High School.

We examined a sample of 200 of the identified letter grade changes from "F" to various passing grades for supporting documentation and reasonableness, and noted the following:

- 83.5% (167) did not have relevant documentation supporting the grade change, and as a result, we were unable to conclude the grade change was for a reasonable purpose; and
- 16.5% (33) had relevant documentation supporting a reasonable purpose for the grade change.

The best evidence of a student's grade is the teacher's grade book. During the execution of search warrants in support of our audit and investigation, we attempted to obtain the original grade book to compare CCS records against the teachers' contemporaneous records. Of the 200 grade changes in our sample, we were unable to obtain the original grade book for 68 of the changes, reducing our sample to 132. Of that reduced sample for which we had original grade books, we found:

³ The effect of withdrawing students or breaking enrollment is that their educational records do not count at the local level when calculating school performance for Ohio's accountability system—that is, their educational records are rolled up to the state level for accountability purposes. There is a report card for the state as a whole, which would have included these students in the aggregate data for the statewide report card.

- 66 original grades of "F" were supported by the teacher's grade book;
- 19 original grades of "F" were not supported by the teacher's grade book, i.e., the grade book identified a grade other than "F"; and
- 47 could not be determined based on the examination of the teacher's grade book whether or not the original grade was "F".

We issued three management recommendations regarding maintenance of documentation supporting letter grade changes, teacher notification and methodology of determining final grades. Additionally, AOS will refer certain administrators from CCS to ODE. The AOS will also refer the evidence from Marion-Franklin High School to the Columbus City Attorney's Office, Franklin County Prosecuting Attorney, and U.S. Attorney's Office for their consideration.

2. AOS investigators were advised of a list of 132 CCS seniors from the 2010-2011 class who had not graduated and who were enrolled at CCS for the 2011-2012 school year. The individual who reported these students to investigators referred to them as "Zombie 12th Graders" and indicated there was no evidence those students were enrolled in any classes at CCS during the 2011-2012 school year.

AOS investigators obtained 2010 October Count Week data submitted to ODE from the ODE regarding these 132 students. Those records established that CCS included 80 of the 132 students during the 2011-2012 school year in the 2010 October Count Week data submitted to ODE. AOS special audit staff then obtained and reviewed the enrollment records from CCS for these 80 students. There was adequate documentation to establish 28 of these students attended a CCS school during the 2011-2012 school year. There was no documentation to establish 52 of these students attended a CCS school during the 2011-2012 school year.

AOS auditors also examined a separate population of CCS records and October Count Week data from ODE to determine whether CCS maintained documentation supporting the purpose for the change of students from "graduated" status, denoted with a GR in the Student Information System (SIS), to "12th grade"; the status changes were for reasonable purposes; and the potential impact of any exceptions on CCS's school year 2010-2011 October Count Week data.

Significant Results – CCS identified a population of 269 students who were changed from GR to 12th grade during the Period, noting 27 unique users from 20 CCS schools made the grade status changes.

From CCS-provided data, we selected a sample of 225 grade status changes for examination by choosing all students from users who made ten or more GR to 12th grade status changes. We examined ODE student data to determine whether CCS included these students in the October Count Week data submitted to ODE for the 2010-2011 school year and if so, whether CCS maintained documentation supporting each student's enrollment in CCS.

Walnut Ridge High School had the most GR to 12th grade status changes accounting for 173 of the changes during the Period. While the 173 GR to 12th grade status changes were made by five unique users at Walnut Ridge High School, one user accounted for 152 of the 173 changes.

CCS asserted the user mistakenly changed the grade level of 156 seniors manually from 12th to GR. CCS further asserted its SIS automatically changed the students' grade level from 12th to GR at the end of the school year unless the student was otherwise retained. Once the grade level status has changed from 12th to GR, the year-end transition processes automatically withdrew a student to graduated status. According to CCS, if the grade level status field was changed manually from 12th to GR prior to the year-end transition process,

SIS did not recognize the student as graduated and the automatic withdrawal would not occur. CCS asserted that upon discovering the mistake, the user reversed the grade level status for these students from GR back to 12th. CCS supported its assertions with print screens and other documents from SIS of the entries' sequencing.

For an additional 11 GR to 12th grade status changes made by another Walnut Ridge user, CCS asserted the changes were to correct other manual changes mistakenly made to GR status. CCS supported its assertion regarding the 11 students with print screens and other documents from SIS of the entries' sequencing.

For the remaining 62 students, we examined student transcripts and noted that 40 of the 62 students did not appear enrolled in a CCS school during the 2010-2011 school year, having no activity for the 2010-2011 school year reflected on the transcript provided by CCS. Four students appeared to be enrolled during the 2010-2011 school year. CCS did not provide a transcript for 17 students and one transcript provided was completely blank. CCS asserted 16 of the 17 students were special education students residing in CCS, but were being educated elsewhere, as the reason the students had no CCS transcript. CCS provided SIS print screens, court documents, and IEPs (Individualized Education Plans) documenting these students received services elsewhere and not at CCS. CCS did not provide any additional information or documentation for one of the 17 transcripts not provided.

Using ODE October Count Week submission data, we noted 47 of the 62 students were not included in the data by CCS and 13 students were included. We were unable to conclude on two students as their SSID numbers were not included in CCS provided information and could not be traced to the ODE October Count Week submission data. Of the 13 students included by CCS, nine did not appear to be enrolled in CCS as their transcript reflected no activity during the 2010-11 school year.

We issued a noncompliance citation and a management recommendation regarding procedures and training for grade level changes.

3. CCS used the Virtual Credit Advancement Program (VCAP) to provide students with an alternative method for earning high school credits. For students who needed to make up missed courses, repeat courses, or balance school with other responsibilities, VCAP offered an individualized, blended approach to earning course credit through online instruction. During the Period, VCAP courses were available to students in grades 9-12, ages 14-21. We examined CCS records to determine whether students who participated in VCAP completed applications for participation in the program and whether CCS maintained supporting documentation of coursework completed, grades earned, and credits achieved through VCAP participation.

Significant Results – CCS identified 3,061 students enrolled in 5,707 VCAP courses during the Period. Investigative interviews support a conclusion that at least some unearned course credit was granted under this program. The poor record-keeping and lack of monitoring of the VCAP program makes it ripe for abuse. Therefore, we haphazardly selected 100 VCAP courses from CCS-provided data for examination. CCS provided available documentation to support the students' participation in VCAP, completed coursework, and the grade/credit earned and recorded by CCS.

In many instances, CCS did not provide complete documentation supporting all aspects of student participation in the VCAP program. For instance, we noted CCS did not provide 66 of 100 Course Credit Verification Forms. CCS used these forms to document a student's completion of a VCAP course and the grade or credit earned. Additionally, in 80 of 100 instances, the student's transcript did not identify the VCAP course taken. Further, in several instances, we noted discrepancies between documents of the grade or credit earned with no documented reconciliation or resolution of the discrepancies. As a result, in many instances, we were unable to conclude whether participating students completed required assignments,

attained the grade or credit awarded, or accurately received course credit on student transcripts. The transcript is intended to be a complete record of a student's coursework, grades and credits. The lack of complete documentation supporting students appropriately participated in the VCAP program calls into question the integrity of these students' academic record as reported on their transcripts.

We issued a management recommendation regarding maintenance of documentation supporting VCAP participation. Additionally, AOS investigators found evidence that CCS did not properly administer VCAP according to CCS policies and procedures. We will refer the results of this report to ODE for further consideration as to the potential impacts of such findings on CCS's annual report card. As described in Ohio Revised Code Section 3301.0714(L), ODE has express authority to investigate and take certain actions.

4. We performed tests to determine whether CCS maintained appropriate supporting documentation for its home education students. We examined CCS records and student data from ODE to determine whether CCS maintained documentation supporting CCS approval for home education and whether CCS included home schooled students in October Count Week data submitted to ODE.

Significant Results – CCS identified 465 students approved for home education during the Period. We selected 100 of the 465 students to examine documentation that would support that CCS evaluated and approved home education participation. We examined student data from ODE to verify CCS did not include these students in the October Count Week data submitted to ODE.

Of the 100 students examined, 83 student files contained documentation supporting CCS-approved home education. Of the remaining 17 students examined, 15 student files did not contain documentation supporting CCS's approval for the Period, and CCS could not locate two student files. Data received from ODE indicated CCS did not include any of the 100 students examined in CCS's October 2010 Count Week data submitted to ODE.

We issued a management recommendation regarding approval and maintenance of records for home education.

5. AOS investigators were told by numerous CCS school administrators that they were subject to immense pressure from the administration to reduce the number of unexcused absences from Count Week even as late as January of the school year. Principals received documents from the administration showing the funding CCS would lose as a result of the unexcused absences from their school building. Principals all understood that Board policy required a written excuse from a parent within two days of a student's return from an absence or it was an unexcused absence. However, for Count Week absences, the Principals were pressured to obtain excuses even months after the actual absence.

We examined student data from ODE and CCS records to determine whether the CCS maintained documentation supporting student absences reported to ODE for October 2010 Count Week.

Significant Results – Using data provided by ODE, we compared student unexcused absences included in CCS's first submission of October Count Week data to ODE to CCS's final submission. We identified 5,209 students whose number of unexcused absences in the first submission was greater than in the final submission.

We randomly selected 100 students with changes of three or greater unexcused absences in the first submission to zero unexcused absences in the final submission. We stratified our selection as follows:

First Submission of Unexcused Absences October Count Week	Final Submission of Unexcused Absences October Count Week	# Selected
5	0	33
4	0	33
3	0	33
3.5	0	1

For a vast majority of students tested, CCS did not maintain proper documentation supporting the reason for changes in student absence reporting to ODE for the October 2010 Count Week. In 73 of 100 instances, CCS either provided no documentation to support the change from unexcused to excused or the documentation submitted did not support the reason for the change. For example, in certain circumstances, parental or physician notifications were provided, but did not cover the dates of the noted changes. Also, in 12 instances, it was noted a student withdrawal occurred prior to Count Week; however, CCS provided no documentation supporting the student withdrawal. In each of the 12 instances, the student was properly excluded from CCS's final Count Week submission.

AOS investigators found similar undocumented changes to unexcused absence; therefore, we issued a noncompliance citation regarding maintenance of documentation for unexcused absence changes.

- To gain insight into the practices in place during the 2010-2011 school year, we examined CCS records of students withdrawn using one of five withdrawal codes that we will collectively refer to as "drop out" codes. We performed tests to determine whether CCS maintained documentation supporting the nature and purpose of the withdrawal code selected, a reasonable basis for the withdrawal effective date, and recorded withdrawals timely.

Significant Results – CCS identified 941 students withdrawn during the Period using one of five "drop out" codes. We selected 200 students for examination. To support the withdrawals CCS provided student cumulative files and excerpts from CCS's student intervention system. In 139 instances, the documentation provided did not support the code selected. In an additional 36 instances, while there was no documentation to support the withdrawal code selected, we noted, independent of CCS, other documentation in the students' cumulative files to support another acceptable withdrawal code. In only 25 instances, did the documentation provided by CCS support the "drop out" withdrawal code recorded.

Regarding the withdrawal effective date, we noted 157 instances whereby the documentation provided by CCS did not support a reasonable basis for the effective date recorded. We noted an additional 11 instances for which the documentation provided did not support the date recorded; however, documentation in the students' cumulative files supported a reasonable basis for another effective date. In only 32 of the 200 instances did the students' cumulative files contain documentation to support a reasonable basis for the effective date recorded.

We compared effective withdrawal dates to withdrawal creation dates in data provided by CCS. For the 941 student drop outs recorded during the Period, we noted the following regarding the number of days between the effective withdrawal date and the date CCS created the withdrawal in the SIS:

Code	Description	Days Between Effective Withdrawal Date and the Date Withdrawal was Entered in the SIS					Total
		<30 days	31-60 days	61-90 days	91-120 days	>120 days	
71	Withdrew due to Truancy/Nonattendance	58	35	27	23	89	232
72	Pursued Employment/Work Permit	1	1	0	0	0	2
73	Over 18 Years of Age	9	8	6	7	9	39
74	Moved	447	102	54	18	37	658
75	Student Completed Course Requirements	0	6	2	0	2	10
	Total	515	152	89	48	137	941

We also noted the following when comparing the effective drop out date and the date the drop out was created within the SIS:

Code	Description	Total # of Students Coded as a Dropout	Range	Average Days	# of students >60 days
71	Withdrew due to Truancy/Nonattendance	232	0-267	101	139
72	Pursued Employment/Work Permit	2	26-50	38	0
73	Over 18 Years of Age	39	0-283	94	22
74	Moved	658	-6*-283	38	109
75	Student Completed Course Requirements	10	43-232	86	4
	Total	941	-	71	274

*We noted one student recorded as moved within the Student Information System six days prior to the actual date of the dropout.

We issued a noncompliance citation regarding reporting of student drop outs due to truancy. We also issued two management recommendations regarding maintenance of documentation supporting withdrawal codes and effective withdrawal dates and timeliness of recording withdrawals.

7. We examined CCS records to determine whether CCS removed student absences for reasonable purposes, maintained documentation supporting absence removals, and whether exceptions noted had a potential impact on CCS's school year 2010-2011 report card or October Count Week data submitted to ODE.

Significant Results – We believe the practice of erasing student absences is a symptom and consequence of CCS's practice of evaluating student attendance toward the end of the school year when withdrawing and readmitting certain students. Our examination of withdrawals and re-enrollments that occurred on the same day is further supported by the results of our Phase Three testing of CCS during the Statewide Attendance project. Both matters are described later in this report.

Data obtained from CCS identified 511,889 erased absences for the Period. Absences for AM and PM were accounted for separately; therefore, each individually reported erased absence represents an absence for one half of one day. Of the 511,889 absences erased, CCS erased 132,168 of them retroactively in May or June 2011. The timing of these entries is relevant in that they occurred at the end of the school year, often well after the absences actually occurred and after distribution of preliminary academic performance report card results by ODE.

We noted 455 unique users from 138 CCS schools or administration buildings created system entries erasing the absences of 19,674 unique students in May and June 2011 alone. We noted 2,420 students with more than ten absences retroactively erased during May and June 2011. We haphazardly selected 120 students with absences retroactively erased during May and June 2011 for examination.

The 120 students selected had a total of 10,440 erased absences initiated during May and June 2011, with the number of erased absences per student ranging from one to 298 absences.

CCS maintained virtually no documentation supporting the purpose of the erased absences for the students we examined. Of the 10,440 erased absences examined, CCS provided specific documentation supporting only four of the erased absences. For the remainder, CCS provided various written general explanations regarding potential reasons for erasing student absences such as cross-checking absences against reports indicating the student was present, verbal communication or physical observation by teachers or administrators, and staff advising that the student had been incorrectly marked as absent. CCS asserted there was no single or uniform method for documenting the purpose of erasing student absences or where such documentation should have been maintained. CCS further asserted that when a withdrawal was entered into the SIS, it erased all absences from the date the student was effectively withdrawn from enrollment through the withdrawal creation date, regardless of students' actual attendance. No other documentation was provided by CCS to support the erased absences.

For the 10,440 erased absences examined, we also noted the number of days elapsed between the date of the absence and the date the absence was deleted. We noted CCS erased 3,565 (34%) of the 10,440 absences 120 days or more after the date of the absence. In 8,616 (87%) of the 10,440 absences examined, CCS erased the absence more than 30 days after the date of the absence.

We issued two management recommendations regarding timeliness of erased absences and maintenance of documentation for erased absences.

8. AOS investigators found evidence that withdrawal and re-enrollment changes were systemic within CCS and were directed from the highest levels of administration within CCS. The interviews of CCS employees consistently confirmed the process of withdrawal and re-enrollment was initiated and directed by Mr. Steve Tankovich of the Kingswood Data Center as early as 2002. According to statements Steve Tankovich first directed the Kingswood Data Center staff to enter these changes to the attendance data. Eventually, his staff refused to make the changes without written instructions from Mr. Tankovich. Instead of providing written instructions to his own staff, Mr. Tankovich initiated the practice of having school principals come to Kingswood at the end of the school year and after the OGT test results were available, and Mr. Tankovich would provide the principals with lists of students who had poor attendance along with their OGT scores.

We examined CCS records to determine whether CCS maintained documentation supporting the nature and purpose of student withdrawals and re-enrollments created on the same day during the months of May and June 2011. The timing of these entries has significance because they occur at the end of the school year, often well after the effective date of the withdrawal and/or the re-enrollment, and after the distribution of preliminary academic performance report card results by ODE.

Significant Results – We examined 106 student cumulative files for relevant documentation supporting the nature and purpose of student withdrawals and re-enrollments created in the SIS on the same day during the months of May and June 2011. In addition, CCS provided excerpts from CCS's student intervention system (i.e., the system CCS uses to help prevent a student from failing).

CCS maintained virtually no documentation supporting the nature and purpose of the recorded withdrawals and re-enrollments. Of the 106 students examined, CCS provided supporting documentation for only two withdrawals and provided no supporting documentation for any of the re-enrollments. Further, in 99 instances CCS did not record the fact of withdrawal and re-enrollment in the students' cumulative record, which is a record card within the student's cumulative file where such events should be recorded. We issued noncompliance citations and will refer the results of this report to ODE for further consideration as to the potential impacts of such findings on CCS's annual report card. As described in Ohio Revised Code Section 3301.0714(L), ODE has express authority to investigate and take certain actions with regard to the submission of inaccurate EMIS data. The AOS will also refer this matter to the Columbus City Attorney's Office, Franklin County Prosecuting Attorney, and U.S. Attorney's Office for their consideration.

9. As part of the AOS Statewide Attendance Audit, we also examined a selection of CCS students to determine whether CCS maintained documentation supporting the nature and purpose of mid-year breaks in enrollment and other attendance events for students identified by ODE as having been omitted from CCS's state academic performance report card results and reported only at the state level.

Significant Results – Using attendance data reported by CCS to ODE for the 2010-2011 school year, we randomly selected 1,081 students from 38 CCS schools during Phase Three of the statewide project⁴.

Of the 1,081 students examined, we noted 312 students for which documentation provided did not support the students' mid-year enrollment breaks, or other attendance events which caused the exclusion of those students' results from CCS report card and inclusion only at the State level.

The following chart identifies the results of the 1,081 students examined:

School Building	# of Students Selected	# Students Supported	# Support Failures
Alum Crest High School	30	23	7
Beatty Park Elementary School	14	6	8
Brookhaven High School	30	17	13
Cassady Alternative Elementary School	30	26	4
Clearbrook Middle School	29	19	10
Columbus City Preparatory School for Boys	7	5	2
Columbus Downtown High School	11	11	0
Columbus Global Academy	30	23	7
Dana Avenue Elementary School	30	20	10
Dominion Middle School	30	28	2
Eakin Elementary School	30	29	1
East High School	30	17	13
East Linden Elementary School	30	28	2
Fairwood Alternative Elementary School	30	24	6
Fort Hayes Career Center	30	29	1
Hamilton STEM Academy (K-6)	30	11	19

⁴ The AOS issued the *Statewide Audit of Student Attendance Data and Accountability System* on February 11, 2013. While these 1,081 students were selected and tested during this statewide project, due to the initiation of this special audit, we delayed reporting the results for these 1,081 students until our special investigative work was complete.

School Building	# of Students Selected	# Students Supported	# Support Failures
Heyl Avenue Elementary School	30	18	12
Highland Elementary School	30	21	9
Independence High School	30	5	25
Lincoln Park Elementary School	30	27	3
Lindbergh Elementary School	30	26	4
Linden-McKinley STEM Academy	30	12	18
Marion-Franklin High School	30	17	13
Maybury Elementary School	30	30	0
Mifflin Alternative Middle School	30	18	12
Mifflin High School	30	17	13
North Linden Elementary School	30	26	4
Oakmont Elementary School	30	12	18
Ridgeview Middle School	30	27	3
Special Education Center	30	15	15
Walnut Ridge High School	30	11	19
Watkins Elementary School	30	25	5
Wedgewood Middle School	30	28	2
West Broad Elementary School	30	25	5
West High School	30	19	11
West Mound Elementary School	30	28	2
Windsor STEM Academy (K-6)	30	19	11
Woodward Park Middle School	30	27	3
Totals	1081	769	312

We issued two management recommendations regarding EMIS training and maintenance of documentation of student withdrawals and enrollments. We will refer the results of this report to ODE for further consideration as to the potential impacts of such findings on CCS's annual report card. As described in Ohio Revised Code Section 3301.0714(L), ODE has express authority to investigate and take certain actions with regard to the submission of inaccurate EMIS data.

- During the Period, CCS offered certain performance bonus incentive programs for CCS teachers and administrators. One such program was known as Gainsharing. CCS practices and a general lack of complete and consistent documentation to support significant student events such as attendance, withdrawal, re-enrollment, and grade changes - all of which could impact building academic performance - bring into question whether certain buildings and certain administrators legitimately met the performance measures that resulted in the receipt of a Gainsharing allocation.

Gainsharing compensation was awarded based on the success of a school building's students, teachers and administrators meeting goals based on criteria developed by a Joint Gainsharing Committee of the Columbus Education Association and administration representatives. Program criteria included measurable goals such as, but not limited to, graduation rates, student attendance, achievement test scores, standardized test scores, reduction of disturbances to education, and achievement of adequate yearly progress (AYP).

Based on 2010-2011 school year performance, CCS distributed a total of \$124,000 in Gainsharing bonuses to 49 CCS administrators, with amounts ranging from \$750 to \$3,000 per individual. Given the number of variables and complexity in calculating some of the

performance measures, we did not quantify the impact on Gainsharing allocations for the 2010-2011 school year that the results discovered by our examination would have made. We will ask prosecutors to seek restitution for any Gainsharing allocation received by persons who are convicted of criminal acts outlined in this report. The existence of performance-based bonus incentive programs further demonstrates the importance of accurate reporting and maintenance of supporting documentation in all CCS activity. Additionally, CCS should consider the findings contained within this Special Audit report and their impact on both past and future performance bonus incentive programs.

11. On January 15, 2014, we held an exit conference with the following CCS representatives to discuss the contents of the report:

- Daryl Sanders, Chief Academic Officer
- Gary Baker, President of the BOE
- Shawna Gibbs, Member of BOE
- Carolyn Smith, Internal Auditor
- Dan Good, Superintendent
- John Sanford, Deputy Superintendent
- Larry Braverman, General Counsel
- Bryan Faller, Porter Wright
- Buzz Trafford, Porter Wright
- Michelle Kline, Executive Director of Accountability
- Jason Smith, Board Services
- Jeff Warner, Communications Director

The attendees were informed that they had five business days to respond to this special audit report. A response was received on January 23, 2014. The response was evaluated and changes were made to this report as we deemed necessary.



Dave Yost
Auditor of State

January 15, 2014

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Supplement to the Special Audit Report

Background

As more fully described in the AOS *Statewide Audit of Student Attendance Data and the Accountability System*, the matters reported herein ultimately derive from CCS's implementation of the federal No Child Left Behind Act ("the NCLB" or "the Act") of 2001. The NCLB was a reauthorization of the Elementary and Secondary Education Act (ESEA) of 1965. Since the mid-1960s, Title I of the ESEA has been the primary vehicle for federal education funding and for the implementation of federal education policies. Generally speaking, the U.S. Department of Education distributes Title I funds to state education agencies (SEAs), which in this case is the Ohio Department of Education (ODE). SEAs then distribute the Title I funds to local school districts (referred to as "local education agencies" or "LEAs") based on poverty.

The NCLB holds schools accountable for student achievement by requiring yearly progress that is tied to quantifiable data. During the Period, schools were evaluated on their performance through the following: (1) state indicators (in Ohio these included test scores, attendance and graduation rates⁵); (2) a performance index score; (3) Value Added (a statistical measurement used to calculate a school's effectiveness); and (4) Adequate Yearly Progress (AYP). The scores are derived from the data schools submit to ODE. In theory, poor performing schools must either take corrective action or face consequences. It is important to note that while Sec. 1111(b)(2) of the NCLB requires states to measure AYP, the Act gives states flexibility in determining what AYP specifically measures in those states. [NCLB Sec. 1111(b)(3).] Generally, Ohio requires schools to submit data to the Education Management Information System (EMIS). The submitted data is then analyzed and the ODE evaluates the performance of Ohio's schools. During the time period covered by this report, ODE assigned each school one of the following designations based on performance⁶: Excellent with Distinction, Excellent, Effective, Continuous Improvement, Academic Watch, and Academic Emergency. CCS earned an AYP standing of Academic Watch for school years 2002-03 through 2005-06. In school year 2006-07, CCS's performance rose to Continuous Improvement.

If a school fails to meet AYP for consecutive years, the NCLB provides for three possible outcomes: (1) the school's scores improve sufficiently to make AYP; (2) if a school is unable to make AYP, it may fall into a "safe harbor" provision; or (3) the school may be subject to a series of graduated penalties. As for "safe harbor," 34 CFR 200.20(b) provides that if a school is unable to improve its AYP, but it lowers the number of failing students within certain identified groups by at least 10%, and those students improved on at least one indicator, the school is deemed to have met AYP and is not subject to penalties. If a school cannot raise its scores and fails to qualify for safe harbor by year two, the school is subject to the following penalties as described in NCLB Section 1116(b)(8)(B):

- No sanction results from one year of failure to meet AYP under the Act.
- After two years of failing to meet AYP, a school must permit students to transfer to another public school within the same LEA, including public charter schools (denominated "community schools" in Ohio). Because school funding in Ohio is tied to attendance, an LEA could face a drop in funding after two years of failing to meet AYP if

⁵ Over the school years 2002-03 to 2004-05, the District's graduation rate rose from 59.3% to 60.6%. In 2005-06 the rate rose abruptly to 68.6% and in 2006-07 the rate rose to 72.9%. Marion-Franklin High School's graduation rate rose from 56% in the 2002-03 school year to 94.1% in 2010-11, before falling to 79% in 2011-12. Independence High School's rate rose from 74.1% in 2002-03 to 100% in 2009-10 and 96.7% in 2010-11 before falling to 79.9% in 2011-12.

⁶ In 2012 the federal U.S. Department of Education granted a waiver to Ohio from the Act's 100% proficiency requirement. In exchange, Ohio was required to modify its scoring from the "continuous improvement-effective" model to the current "A-F" model.

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students transfer to community schools. In addition to the potential loss of funding and students, after two years of failing to meet AYP, a school must propose an improvement plan designed to improve students' scores in core subjects (particularly math and reading. [NCLB, section 1116(b)(3); see also OAC 301-56-01 School district and school building improvement planning, parent notification, and intervention (outlining Ohio's approach to improvement plans).]

- After three years of failing to meet AYP, the Act requires schools to provide, at their expense, supplemental education services (i.e., tutoring) in addition to the services referred to in the preceding paragraph. [NCLB, section 1116(b)(5).]
- After four years of failing to meet AYP, SEAs are required to implement corrective action, including but not limited to, forcing schools to change their curriculum, replace school staff that are relevant to the failure to meet AYP, and restructure management. [NCLB, section 1116(b)(7).]
- If a school continues to fail to meet AYP after one full year of operating under a corrective action plan, then the Act requires that: (1) the school be closed and reopened as a public charter school; (2) all or most of the personnel be replaced; (3) management of the school be turned over to a private company; or (4) management of the school be turned over to the SEA.

Since report card scores are derived from data entered into EMIS, compliance with the NCLB ultimately hinges on the accuracy of data the schools submit. Accordingly, Revised Code Section 3301.0714(L) provides penalties for school districts reporting "incomplete or inaccurate data." ODE also has disseminated regulations governing school reporting requirements and requires schools to report "valid and reliable" data. [Ohio Administrative Code (OAC) 3301-35-07.] The specific process of reporting "valid and reliable" data is governed by Chapter 2 of the EMIS Manual. The EMIS Manual is prepared pursuant to Chapter 3301-14 of the OAC, "Education Management Information System." OAC 3301-14-01(C) requires the ODE develop "EMIS guidelines." Those guidelines are contained in the EMIS Manual, which ODE updates annually in accordance with OAC 3301-14-01(F).

Under EMIS, Chapter 2, student data is only included in a school's report card if a student is present for a full academic year (FAY). A FAY begins the first week of October and ends the second or third week of May, depending on the grade level. As clarified by ODE in 2011, only those students enrolled for a FAY are counted when determining attendance rate and performance index. [See OAC 3301-18-01, "Calculating student attendance rate to meet minimum performance standards" (providing general rules for computing student attendance).] There are intended and unintended consequences of this policy.

An example of an *intended* consequence is when a student moves from one school to another mid-year, that student's scores and data are removed from the first school's report card. Likewise, when a student is "truant," (defined further below) the EMIS Manual permits a school to withdraw that student from the school's rolls. Because the EMIS Manual considers that student to not be present for the full academic year, the consequence is that the student's scores are not counted in the school's final report card.

An *unintended* consequence of the policy is that it provides a means and an incentive to report inaccurate data. Schools face consequences for failure to meet AYP. Additionally, under EMIS, schools have the ability to withdraw students who test poorly and have multiple absences, improving AYP. If a school determines to withdraw a poor-performing student from its report card, the school may simply report a withdraw code to EMIS. In consequence, that student's scores fall off the school's annual report card. Below is a non-exhaustive list of withdrawal codes cited at the end of the 2012 EMIS Manual:

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40	Transferred to Another School District Outside of Ohio Transcript request on file.
41	Transferred to Another Ohio School District Local, Exempted Village, or City, transcript request on file.
71	Withdrew Due to Truancy/Nonattendance
72	Pursued Employment/Work Permit Superintendent Approval on file.
73	Over 18 Years of Age
74	Moved Not known to be continuing.

As uncovered in the AOS investigation, the maneuver works like this: the schools identify poor-performing students and submit any of the above-referenced codes to EMIS. Those students' data are then removed from the schools' performance indicators. Because only the test scores of students who attended for the FAY are counted in a school's annual report card, removing poor-performing students improves a school's report card. While this is technically possible under EMIS reporting, the schools must be able to document that students actually withdrew for reasons listed in the Revised Code in order to comply with the "valid and reliable" requirement. If no documentation exists and schools enter "incomplete or inaccurate data," the schools have violated Revised Code Section 3301.0714(L).

The AOS investigation determined that around 2002, Steve Tankovich began the practice of manipulating AYP by making changes to attendance records which affected the AYP of the school building, as well as the district, by selectively breaking a student enrollment for a FAY.

Initially, based on information provided to AOS investigators during an interview with CCS Employee No. 1, a former employee at Kingswood Data Center, Steve Tankovich gave instructions to the Kingswood Data Center staff to break the enrollment of students who had ten or more consecutive unexcused absences and low scores on the Ohio Graduation Test (OGT). This was done by changing the student's record to reflect that the student had withdrawn from the district on a date after Count Week and had then re-enrolled prior to the administration of the OGT. A number of different withdrawal codes were used. The most commonly used EMIS codes included the following:

Code 40 Transferred to Another School District Outside of Ohio
Code 41 Transferred to Another Ohio School District
Code 71 Withdrew Due to Truancy/Nonattendance

As part of the AOS investigation, the AOS Special Audit Section reviewed student cumulative files for completeness and accuracy. The Special Audit Section found that CCS did not consistently maintain documentation to support the withdrawal code used and the effective date of the student drop out or withdrawal. Auditors noted that the documentation provided by CCS for 175 of 200 students examined did not support a reasonable basis for the code selected by CCS for the withdrawal or drop out. In 36 of these instances, while documentation did not support the use of the code selected, the documentation provided did support a reasonable basis for another available withdrawal code. Additionally, the documentation provided by CCS for 168 of the 200 student files examined did not support a reasonable basis for the effective date of the withdrawal. In 11 of these instances, although documentation did not support the recorded effective date, the documentation did support a reasonable basis for a different effective date for the withdrawal.

During the early years of the manipulation of CCS's attendance data, Steve Tankovich directed the staff at the Kingswood Data Center to make the changes to the attendance data by breaking a student's enrollment. The practice of having Kingswood Data Center employees break enrollment was discontinued when the Kingswood Data Center supervisors refused to participate unless the request was put in writing by Steve Tankovich. AOS investigators were told by Kingswood Data Center employees that

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Steve Tankovich refused to put these instructions in writing.

Consequently, the Regional Executive Directors (REDs) required school principals to attend meetings at the end of every school year with Steve Tankovich at Kingswood Data Center. At these meetings, Steve Tankovich would provide the principals with lists which contained student names, race, days absent, and OGT scores. The majority of students who were listed had poor OGT scores. The principals and their administrators then took the data back to their respective schools and compared the names to attendance reports. They reviewed the student records to determine which students on the list provided to them by Steve Tankovich had ten or more consecutive days of unexcused absences.

The administrator would select a date on which the student was absent -- usually from the beginning or end of the student's string of consecutive days -- enter a withdrawal of that student from CCS, select a date that was weeks or months later, and re-enroll the student as of that date. By doing this, the administrator broke the enrollment of that student, removing the student from FAY, and removing the student's attendance and OGT scores from the school building's and district's AYP.

As described earlier in this report, AOS investigators interviewed numerous administrators and secretaries who participated in this process. CCS personnel consistently stated to the AOS investigators that they did not believe they were doing anything wrong because they were following instructions from Steve Tankovich and the RED. Tankovich advised them that federal guidelines allowed for students with ten or more consecutive absences to be withdrawn. Steve Tankovich stated to several administrators who were interviewed by AOS investigators, "Why should the schools be punished for a student who doesn't attend?"

AOS investigators interviewed CCS Employee No. 1, a former employee at the Kingswood Data Center. She advised the investigators that in the years prior to her retirement, she had a number of conflicts with Steve Tankovich regarding the altering of student attendance data. Steve Tankovich would instruct her to have her staff withdraw and re-enroll students who had unexcused attendance issues. The purpose and the result was that the absences of these students were wiped off CCS's report card and would no longer affect AYP. This meant that students with poor attendance and low OGT test scores would not count against either the school building they were assigned to or CCS district report card for NCLB scores.

CCS Employee No. 1 was a participant in the ESIS Management Operations Consortium (ESMOC) -- a group of public school districts which met quarterly to discuss issues related to Electronic SISs. Most school districts in Ohio use the ESIS system to collect data which is then submitted to ODE through EMIS.

Representatives from ODE who were involved in ESIS and EMIS also participated in these meetings. CCS Employee No. 1 asked ODE Employee No. 1, a representative from ODE who participated in these meetings, if the practice of withdrawing and then re-enrolling students as a means of removing students with poor attendance and poor OGT test scores from district data was authorized by ODE. ODE Employee No. 1 told CCS Employee No. 1 neither ODE nor the EMIS manual permitted this practice.

CCS Employee No. 1 told Steve Tankovich that neither ODE nor the EMIS manual permitted this practice. He advised CCS Employee No. 1 that the EMIS manual did permit it, but he could not cite to any language in the manual to support this assertion. CCS Employee No. 1 finally advised Steve Tankovich that she would no longer permit her staff to make these record changes at Tankovich's direction unless he put the instructions in writing. CCS Employee No. 1 advised AOS investigators that Steve Tankovich would not put the instructions in writing and began scheduling meetings with school principals to have them make the record changes.

AOS investigators spoke with ODE Employee No. 1 who stated he was formerly employed at ODE. During his tenure with ODE he participated in the "Big 8" school district meetings. During these meetings, CCS Employee No. 1 expressed her concerns to him about Steve Tankovich's practice of having her staff

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withdraw and re-enroll students based on unexcused absences. He told investigators he advised CCS Employee No. 1 this practice was not within the intent of the rules. ODE Employee No. 1 told AOS investigators he discussed this issue with Steve Tankovich at the Big 8 meetings and advised Steve Tankovich that when a student had an excessive number of absences the matter involved truancy and the attendance data should not be manipulated by breaking a student's FAY.

AOS investigators interviewed CCS Employee No. 2, a former employee at the Kingswood Data Center. She advised AOS investigators that school principals were required to meet with Steve Tankovich at the end of each school year regarding attendance data at their school. The REDs might also participate in these meetings. The purpose of the meetings was to review with the principals the list of students with a large number of unexcused absences and failing OGT test scores. The principals were instructed to break the enrollment of these students to remove them from inclusion in the NCLB score card for both the school building and CCS. CCS Employee No. 2 stated she told Steve Tankovich she did not think making these changes was right. She stated to AOS investigators that Steve Tankovich would never make changes himself, but would always direct others to make these changes. She stated Steve Tankovich never put anything in writing and never left a paper trail.

AOS investigators interviewed CCS Employee No. 3. CCS Employee No. 3 had a supervisory position during the 2010-2011 school year at the Kingswood Data Center. She had worked at the Kingswood Data Center for ten years in various capacities. Her responsibilities included EMIS operations. Steve Tankovich was her supervisor. CCS Employee No. 3 advised investigators that, beginning around 2002, Steve Tankovich would direct the Student Information Team (SIT) to alter student attendance data at the end of each school year. CCS Employee No. 3's description of the changes made was consistent with the changes described by CCS Employee No. 1 and CCS Employee No. 2. CCS Employee No. 1 and CCS Employee No. 2 were part of the SIT team in 2007 and 2008.

In 2007, CCS Employee No. 3 told Steve Tankovich that the SIT staff was not comfortable with making these changes without any documentation. She further told Steve Tankovich that the SIT staff would not make these changes unless Steve Tankovich put the instructions in writing. Steve Tankovich did not put his instructions in writing, and CCS Employee No. 3 advised the SIT staff not to make these data changes in the future. Shortly after this, Steve Tankovich began meeting with school principals regarding attendance data changes at the end of each school year.

AOS investigators interviewed numerous CCS employees who dealt with Steve Tankovich. They all agreed on one point: Steve Tankovich refused to put anything in writing.

AOS investigators interviewed CCS Employee No. 4, former principal at a high school. CCS Employee No. 4 stated that the RED was Michael Dodds while she was principal. She was instructed by Mr. Dodds and Mr. Tankovich on how to improve the school's AYP by breaking the enrollment of students with poor attendance and poor OGT scores. She was told to do this by withdrawing the student then re-enrolling the student. She told investigators this process had a positive effect on her schools AYP and in meeting safe harbor.

CCS Employee No. 4 told investigators she would meet with Mr. Tankovich at the end of each school year to review student data. Mr. Tankovich provided her with a document which contained a list of students' names, absences and OGT scores. Mr. Tankovich advised her to review the data for the students with 10 or more consecutive unexcused absences since they were allowed to break the enrollment for these students. Mr. Tankovich advised her that the students who did well on the OGT should not have their enrollment broken.

AOS investigators interviewed over 40 current and former principals and assistant principals from elementary, middle and high schools within CCS. Almost all of the principals and assistant principals interviewed recounted the same course of conduct at the close of the school year. They were instructed by their RED to contact Kingswood Data Center and schedule an appointment to meet with Steve

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Tankovich. If they did not schedule the appointment, they were re-contacted and reminded of the importance of scheduling the appointment until they complied.

At the appointment, Steve Tankovich provided them with documents related to their school building, including lists of students, their absences, and their OGT scores. Many did not recall if Steve Tankovich verbally referenced the OGT scores, however, he would point to the scores as he discussed the attendance figures. Steve Tankovich advised them they were allowed to withdraw the students who had ten or more consecutive unexcused absences.

Some principals did recall Steve Tankovich discussing with them the impact of these changes on their building's AYP. CCS Employee No. 7, a former principal at a high school, told AOS investigators Steve Tankovich told him to look for students with consecutive absences. His secretary had worked for other principals and would make the changes at his direction.

CCS Employee No. 5, a current principal, told AOS investigators that Steve Tankovich advised her that the federal government has a policy that students with ten or more consecutive absences can be withdrawn. He further advised her that withdrawing and re-enrolling these students would improve her school's AYP.

AOS investigators interviewed CCS Employee No. 6, a principal. CCS Employee No. 6 stated to investigators that in 2007- 2008, she attended a Leadership in Training class as part of the process of becoming an assistant principal within CCS. Part of the class was taught by Mr. Steve Tankovich. During the class, Mr. Tankovich explained that if a student did not complete a full academic year by being absent for ten or more consecutive days, CCS was permitted to withdraw the student from CCS. He went on to explain to the class that if the student was withdrawn from the District, the student would not count against the AYP for CCS or the school.

Steve Tankovich did not directly refer to the impact on the school building's AYP with all principals. However, the principals quickly realized that this process resulted in the removal of students with poor attendance and poor OGT scores. They also realized the combined effect was an improvement in their school building's AYP. They fully understood there was no other reason for going through the process as directed by Steve Tankovich. In light of the pressure the principals were under by their REDs to boost AYP, most of them eventually stated they understood the purpose of the meetings with Steve Tankovich was to impact their building's AYP.

Ohio law provides guidance in analyzing the actions that were taken by CCS to alter student attendance data in the manner described above. Revised Code Section 3321.19 is titled, "Examination into Cases of Truancy." The statute is directed at improving the conduct of students who meet the definitions of *habitual truant* in Revised Code Section 2151.011(B)(19) and *chronic truant* in Revised Code Section 2552.02(D). The term *chronic truant* is defined in Revised Code Section 2152.02(D) as "any child of compulsory school age who is absent without legitimate excuse for absence from the public school the child is supposed to attend for seven or more consecutive school days, ten or more school days in one school month, or fifteen or more school days in a school year."

Revised Code Section 3321.19 mandates that the board of education of a school district take certain steps in the event a parent or guardian fails to cause a child to attend school, and the child becomes a habitual truant or chronic truant as defined in the statute. Once a child falls under the definition of chronic truant and the parent or guardian fails to cause the child to attend school, the district board of education "shall file a complaint in the juvenile court of the county in which the child has a residence..."

Ohio Revised Code Section 3321.191, titled "Board to Adopt Policy Regarding Habitual Truancy- Intervention Strategies," requires boards of education to adopt a policy addressing pupils who are habitual truants. This section further sets out various options which school boards may adopt as an intervention strategy, including providing a truancy intervention program for an habitual truant, providing

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counseling for an habitual truant, requesting or requiring the parent of an habitual truant to attend parental involvement programs, requesting or requiring a parent to attend truancy prevention mediation programs, notifying the registrar of motor vehicles under section 3321.13, and taking appropriate legal action. CCS Board adopted such a resolution effective October 3, 2000 in which it adopted all six recommended options.

The AOS investigation determined that CCS did have these programs available and did utilize them when the instances of truancy were brought to the attention of Student Support Services. However, these programs were not utilized and these steps were not taken in the instances when Steve Tankovich directed school principals or Kingswood Data Center employees to unilaterally withdraw and re-enroll students who had excessive unexcused absences and poor OGT scores. In fact, this matter was brought to light in August 2011 when the practice of withdrawing and re-enrolling of students resulted in the dismissal of a number of court cases, which had been filed with the Franklin County Juvenile Court by Student Support Services. The court actions were dismissed because the original data which had been relied on to support the filing was subsequently altered.

Both CCS Internal Auditor and the AOS auditors tested the attendance data changes for the 2010-2011 school year. Both audits followed a similar methodology and found similar results.

CCS Internal Auditor tested a sample size of 105 student records in which there was a break in enrollment. This sample did not include the original 16 students whose files were reviewed by Katie Huenke. The sample was selected from a population of 1,028 students whose records reflected a break in enrollment which was created in May and June of 2011. The Internal Auditor found that 68 out of 105 student records did not contain documentation supporting the legitimate reasons for the break in enrollment. The Internal Auditor further found that the 68 out of 105 student records reviewed supported the conclusion the students were actually in attendance at CCS during the time period used to justify their break in enrollment.

As further described later in this report, the AOS auditors tested a separate sample size of 106 student records in which there was a break in enrollment that was created in May and June of 2011 and for which the withdrawal and re-enrollment effective dates were created on the same day. Auditors determined that the student's cumulative file contained virtually no documentation supporting the nature of and reason for the break in enrollment of the 106 students whose files were examined:

- 104 student cumulative files or additional information provided by CCS, did not contain relevant documentation supporting the nature and purpose of the student's withdrawal from CCS.
- CCS maintained documentation supporting the nature and purpose of the withdrawal from CCS of two students. CCS maintained the signed withdrawal form for one student and for other student, the expulsion procedure checklist and expulsion letter supported the withdrawal dates identified within the SIS.
- 106 student cumulative files or additional information provided by CCS did not contain relevant documentation supporting the nature of and reason for the respective student's re-enrollment date.
- Only 2 of the 106 breaks in enrollment were recorded in the student's Cumulative Record Card (CRC).

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Historical Context

The earliest reference to attendance data altering was found by AOS investigators in a report released on September 20, 2002, by then CCS Interim Internal Auditor Phil Watson. This report resulted from an internal audit which Watson conducted examining internal controls surrounding the Student Information System (SIS), including input, output, monitoring controls, security controls, application support and the effectiveness of SIS. The report states:

Lack of formalized methods for monitoring data can lead to poor data integrity. For example, the EMIS group produced a report, dated May 30, 2002, which showed 360 students with unexcused absences of 90 days or more, totaling 40,563 unexcused absences for this group alone. This list was sent to Pupil Services for resolution. Many of these students probably should have been withdrawn and, therefore, should not have been charged with unexcused absences. These unexcused absences materially lower the District's attendance percentage, hurting the District's chances of meeting the state's minimum attendance percentage, which is an element of the District's State Report Card. (at page 6, paragraph 2.)

Phil Watson told AOS investigators his report was based solely upon information obtained through interviews of employees of the Kingswood Data Center. Phil Watson conducted no analysis of data and no interviews of school personnel other than employees assigned to the Kingswood Data Center.

INITIAL ANONYMOUS COMPLAINTS OF ATTENDANCE DATA ALTERING

On October 25, 2004, Andrew Ginther, then a CCS Board member, received an anonymous letter on which Dr. Mitchell Chester, Assistant Superintendent for Policy and Accountability with ODE, and Tina Abdella, CCS Internal Auditor, were copied. The letter asserted CCS was “cooking the books” and questioned the attendance data improvements. Investigators were not able to identify the author of the anonymous letter.

On November 17, 2004, Ms. Abdella sent an email to Superintendent Harris of CCS advising her of the commencement of the Student Accountability Audit. This audit had been previously planned by the Internal Auditor and was approved by the Board of Education in February 2003. This audit had already been designed to include issues which were subsequently raised in the anonymous letter.

On November 18, 2004, Steve Tankovich, then Chief Information Officer of CCS, sent a memo to Superintendent Harris regarding the anonymous letter of October 25, 2004. He denied the allegations of inaccurate reporting of attendance data to ODE. He listed four options that could be used to verify the accuracy of the data, and he recommended having ODE review CCS's reporting procedures. During the entire time period of these events, from 2002 to 2012, Steve Tankovich directly reported to Superintendent Harris.

On December 1, 2004, Jeff Cabot, CCS School Board member, and Andrew Ginther received an anonymous email alleging “cleansing” of attendance data to enhance CCS's performance. The email specifically alleged purging from CCS enrollment those students with excessive absences. The email alleged the cleansing was done with full knowledge of Steve Tankovich and Janice Zackerl, who was then EMIS Director at Kingswood. The email claimed to be from a former employee of the Kingswood Data Center. Tom Clarke, the assistant internal auditor who was assigned to investigate the anonymous claims, identified the author of the anonymous email as Tim Phillips, a recently retired employee at Kingswood Data Center who had full knowledge of the data scrubbing activity at Kingswood Data Center. In 2011, AOS investigators confirmed that Tim Phillips was the source of the anonymous email.

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On December 1, 2004, Superintendent Harris sent a letter to Mitchell Chester of ODE requesting ODE review CCS's reporting procedures and practices regarding attendance data. She did not request assistance by ODE in conducting a review of the actual data reported by CCS.

On December 6, 2004, Superintendent Harris sent an email to Ms. Abdella delaying the Student Accountability Audit due to Superintendent Harris' request that ODE review the attendance data reporting. The email stated, in relevant part:

I do have a copy of your calendar 2004 work plan which is stamped draft that I received at the Board Study Session held in January 2004. There is a reference to an audit of the "accumulation and reporting of student accountability data." There are two issues to be raised---

- *Will your 2004 work plan items, that are not yet completed, roll over into your 2005 work plan?*
- *Given the fact that I have contacted the Ohio Department of Education to assist us in auditing a specific area of accountability, is it reasonable as an efficient and practical use of limited resources to have these audits overlap?*

On January 5, 2005, Dr. Chester sent a letter to Superintendent Harris agreeing to have ODE review CCS's "attendance procedures and practices as they relate to EMIS reporting." Again, the scope of the review by ODE did not include a review of the actual attendance data submitted by CCS to ODE.

Tina Abdella told AOS investigators that on January 13, 2005, CCS Board of Education placed her on administrative leave. This was confirmed through a handwritten receipt which documented her surrender of her CCS access card and keys. Tom Clarke was appointed as interim Internal Auditor. Ms. Abdella told AOS investigators she never had an opportunity to begin the internal audit into the attendance data reporting. She stated Superintendent Harris did not want this done, and Ms. Abdella believed this is what led to her forced resignation as Internal Auditor.

On January 18, 2005, Tom Clarke sent a memo to Tina Abdella and Superintendent Harris advising them about the coordination of ODE's review of attendance practices and the internal audit review of student accountability activities. His memo stated, in relevant part:

The ODE review will concentrate on the attendance process, policies and procedures. The internal audit of student accountability has a broader scope which includes attendance and the following activities: the grouping and categorization of students; the test administration, scoring and results reporting; and the graduation rate determination and reporting. Our internal audit work will appropriately consider the ODE attendance review and we will continue to coordinate with ODE to insure duplication is minimized.

Tim Phillips, the author of the anonymous email, advised AOS investigators that on February 1, 2005, he responded to Tom Clarke's email (described on page 22) to him and gave Tom Clarke his cell phone number. Tim Phillips and Tom Clarke never spoke to each other.

On March 23, 2005, Katie Huenke, Supervisor of CCS Student Support Services, became aware that Brian Terrell, Principal of Marion-Franklin High School, was using "ghost homerooms" to boost attendance data involving students who did not show up to school. During an interview in 2012, she advised AOS investigators that she learned of this when she found that administrators at Marion-Franklin High School would transfer students with 15 or more unexcused absences to a "homeroom" in which a building custodian was listed as the teacher. She reported that attendance was never taken at this non-

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existent homeroom. Therefore, the students were listed as attending class even though they were not. This negatively impacted Katie Huenke's ability to pursue the truancy cases involving these students which were pending at the Franklin County Juvenile Court. Once CCS records reflected the students were now attending class, the Juvenile Court dismissed the cases.

Katie Huenke sent an email to a number of individuals, including Elaine Bell, Executive Director of the CCS Office of Student Assistance, Intervention and Outreach, advising them of a number of problems with student attendance and attendance procedures. The problems Katie Huenke advised them of included the "ghost homeroom" situation and the impropriety of withdrawing a student without documentation.

On March 24, 2005, Elaine Bell sent an email as a follow-up to Katie Huenke's email, stating the following:

Please inform your secretary that the creation of a "ghost" homeroom is not an approved attendance procedure. Our district is currently under a "review" by the Ohio Department of Education for our Attendance Procedures. It is extremely important that all school sites adhere to the procedures that have been provided at the secretarial training sessions and through the procedures manual.

CCS conducted no further follow-up investigation into the "ghost homeroom" allegations and took no action against Brian Terrell.

On February 10, 2005, Jill Dannemiller, then Associate Director of Office of Accountability of the Ohio Department of Education, and CCS Interim Internal Auditor Tom Clarke, met to initially discuss the nature and scope of ODE's investigation. On June 9, 2005, Dr. Chester of ODE sent Superintendent Harris the completed ODE report and review of CCS's attendance procedures and practices. The report, prepared by Jill Dannemiller, reviewed the written attendance procedures at CCS, including procedures for truancy filings and students with attendance problems. The ODE report concluded the procedures in place at CCS were appropriate and adequate.

Ms. Dannemiller was hired by CCS in 2006 and left employment with CCS in May 2013. She was interviewed by AOS investigators in 2012 and acknowledged that she did not personally review any attendance data, was not qualified to review attendance data, and did not interview anyone at Kingswood Data Center other than Steve Tankovich, Chief Information Officer at CCS, and Janice Zackerl, EMIS Director at CCS. Her investigation consisted of reviewing the procedures manual provided to her by CCS. She asserted the scope of her assignment did not go beyond those steps.

AOS investigators reviewed the policies in place at CCS between 2004 and 2005 and determined the truancy policies were in compliance with Ohio law regarding properly reporting and handling instances involving students with unexcused absences. These policies included warning letters to the parents(s) or custodian, home visits, intervention programs, conferences with parents or custodians, preparing action plans, and referrals to Franklin County Juvenile Court. The policies also required that all interventions should be documented in the Truancy Intervention (TINA) module developed in conjunction with the Kingswood Data Center.

The purpose of TINA is to provide evidence of responsiveness by CCS to student and parent needs in encouraging student attendance. TINA was created to document, monitor and evaluate interventions for truancy. It is linked to the SIS.

Tom Clarke advised AOS investigators he had been assigned the task of conducting the audit into the actual handling of the attendance data by CCS in 2005. However, before he had an opportunity to begin this audit, Tina Abdella was placed on administrative leave and he was appointed interim Internal Auditor.

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He stated that he no longer had the time to conduct the audit. He assigned this matter to another internal auditor who did not take any action in furtherance of the audit.

In September 2005, Harold Saunders was hired by CCS Board as Internal Auditor. Harold Saunders advised AOS investigators he reviewed all the pending audits on his Risk Plan as soon as he was hired. The attendance data issue was on his Risk Plan. He met with CCS School Board Audit and Accountability Committee, including school board members Andrew Ginther and Jeff Cabot, to review the Risk Plan. The members of the committee advised him ODE had conducted the review of the attendance data matter and had issued a report finding CCS had acted properly. The Audit and Accountability Committee then removed the issue from Saunders' Risk Plan. That was the last Harold Saunders ever heard of the matter.

Andrew Ginther stated to AOS investigators that the Audit Committee did remove the matter from Saunders' Risk Plan. He acknowledged the ODE report did not address the issue raised in either the anonymous letter or the anonymous email. However, he stated it was his conclusion that neither the letter nor the email was specific enough to allow the Internal Auditor to properly investigate the matter.

As a result, CCS conducted no internal audit into the allegations of improper alteration of attendance data at the direction of Steve Tankovich. No interviews of the then-current or former staff at the Kingswood Data Center were conducted. Had these interviews been conducted then, all the issues later brought to light in 2012 regarding attendance data altering could have been earlier addressed in 2005. The alleged improper activity reported by the two anonymous sources did not relate to the written policies and procedures. Rather, they related to the unwritten practices put in place by Steve Tankovich. Due to the failure to investigate, the unwritten practices were not uncovered until CCS Internal Auditor's 2012 investigation and the investigations by the AOS auditors and investigators in 2012 and 2013.

SUBSEQUENT REPORTS OF ATTENDANCE DATA ALTERING

During 2005 and 2006, Katie Huenke, Steve Tankovich and Elaine Bell were members of the A-Team, a group created by Ms. Bell through CCS Office of Student Assistance, Intervention and Outreach. The purpose of this group was to improve attendance within CCS. Katie Huenke advised AOS investigators that Steve Tankovich told the A-Team they should withdraw truant students and then re-enroll them. Katie Huenke's response to the group was that this method was not permitted. The other members of the A-Team agreed with Katie Huenke. As a part of the A-Team's efforts, CCS developed a list of withdrawal codes and definitions for their use. As a part of the rules developed, no student under the age of 17 could be withdrawn for any reason related to truancy. Such students could be withdrawn if they transferred to a community school or to another district but not until CCS had received a records request from the community school or the other district. Also, the only means by which a student could transfer to a community school was if the parent filed a written request with CCS.

Barbara Boyd was an employee of Learning Circle Education Services (LCES). This was a non-profit organization which worked with CCS to develop plans to improve academic achievement within CCS. Barbara Boyd advised AOS investigators that, sometime during 2006 to 2007, LCES gave a presentation at CCS' Administrator's Academy. Barbara Boyd had been previously prompted by CCS administrators to ask several questions to get discussions started. These questions were to be answered by members of CCS staff. One question she asked during the presentation related to improving attendance results. CCS employee who responded to the question explained that attendance data could be improved by withdrawing and re-admitting students with attendance problems. Barbara Boyd did not recall the name of CCS employee who gave the answer. Michael Dodds, a RED for CCS, admitted to AOS investigators in 2013 that it was he who gave the answer. Superintendent Harris also was present for the presentation. Both Ms. Boyd and Michael Dodds told AOS investigators that when Mr. Dodds began to explain the process he used to improve attendance data, Superintendent Harris covered her ears. At least four CCS employees who attended this presentation independently related this incident to AOS investigators.

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During the 2009 school year, Elaine Bell was serving as Interim Deputy Superintendent for CCS following the resignation of Marvenia Bosley. Ms. Bell advised AOS investigators that she received an anonymous letter advising her that Steve Tankovich was altering student attendance data. She took the letter directly to Superintendent Harris, expecting Superintendent Harris would schedule a meeting between herself and Steve Tankovich. A couple of days later; however, Superintendent Harris advised Elaine Bell that she had spoken with Steve Tankovich, and he told her he was not altering student attendance data. Superintendent Harris did not pursue the matter further.

Katie Huenke advised AOS investigators that, between 2009 and 2010, she brought a number of instances of attendance data manipulation to the attention of her supervisor, Mary Ey, the Chief Officer of Community Partnerships/Student Support Services. Mary Ey did not respond to Huenke's emails and took no steps to remedy the situation other than to warn Katie Huenke to be careful of what Katie put in emails. During this time period, Katie Huenke noted over 60 instances of students being withdrawn for the reason of transfer to another school district within the state. However, discipline was still being taken against these students at their assigned school within CCS. Ms. Huenke's review determined these students had not transferred to other school districts.

Keith Bell was hired as Deputy Superintendent of CCS at the beginning of the 2010-2011 school year. Keith Bell advised AOS investigators that during his initial year at CCS, he visited every school building in CCS and went into the classrooms. He was shocked to note that many of the classrooms for core classes in the various high schools were half empty, having only ten to 15 students in attendance when the data for these schools reflected 93% plus attendance. When he asked about the law on student attendance, he was told that he did not understand the problems of urban schools.

AUGUST 2011 REPORT BY KATIE HUENKE OF ATTENDANCE DATA ALTERING

Katie Huenke advised AOS investigators that she met directly in 2011 with Elaine Bell, who was at that time a RED, to advise her that numerous Franklin County Juvenile Court filings were being dismissed as a result of CCS attendance data having been altered. She went directly to Elaine Bell because she was receiving no support from Mary Ey in this matter.

Elaine Bell also brought this information to the attention of Superintendent Harris. Superintendent Harris appointed Deputy Superintendent Keith Bell to investigate the matter. Katie Huenke advised Keith Bell of her previous efforts to report this through Mary Ey. Keith Bell advised Katie Huenke to go around Mary Ey and to obtain the records for the students directly from the Kingswood Data Center. Katie Huenke contacted Keith Finn of the Kingswood Data Center, who printed out the reports she requested. The reports indicated students were being withdrawn and immediately re-enrolled in CCS, usually in June of the school year, which had the effect of wiping the student's prior unexcused absences off the books. She noted that Michael Dodds, a RED for CCS, was making a significant number of the changes to the attendance data.

Keith Bell gave the preliminary results of the investigation to Superintendent Harris, including the information regarding Michael Dodds' altering of attendance data. Superintendent Harris assigned this matter to CCS Internal Auditor Carolyn Smith to investigate. Carolyn Smith advised AOS investigators she was unable to commence the audit of this matter until January 2012 due to other ongoing audits.

Keith Bell was called into Superintendent Harris' office in December 2011. At that time, Superintendent Harris removed Keith Bell of all his responsibilities as Deputy Superintendent, and they also agreed he would resign as Deputy Superintendent at the end of the 2011- 2012 school year. Superintendent Harris would assist Keith Bell in finding another position. One of Keith Bell's duties as Deputy Superintendent was implementing the new Infinite Campus data system. Superintendent Harris advised Keith Bell she was giving this assignment to Michael Dodds.

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CCS had created the position of RED to serve as liaison with and coordinators for the numerous schools within CCS. The various REDs were interviewed by AOS investigators. Most stated they were shocked to learn Michael Dodds had been assigned to Infinite Campus due to the issues surrounding Dodds and data altering.

Elaine Bell stated once she found out Superintendent Harris had assigned the Infinite Campus project to Mr. Dodds, she came to believe that Superintendent Harris must have had previous knowledge of and approval of the attendance data altering. She stated that the senior leadership team had been made aware of Mr. Dodds' altering attendance data records and that nobody trusted Mr. Dodds at that point. Elaine Bell advised AOS investigators that Superintendent Harris had previously instructed the REDs to have their principals meet with Steve Tankovich on attendance matters.

On June 8, 2012, Superintendent Harris met with all CCS principals regarding the data altering issue. She asked who had told them to alter the data, and several stated to her that Steve Tankovich was the person giving the instructions.

In mid-June 2012, after this story broke in the Columbus Dispatch, Superintendent Harris and Carolyn Smith met with Dr. William Zelei, ODE Associate Superintendent of Accountability and School Choice. Ms. Smith informed AOS investigators in an interview that Superintendent Harris asked Dr. Zelei about the process of withdrawing and re-enrolling students. Dr. Zelei advised Superintendent Harris this was not a proper procedure. After Dr. Zelei left the room, Superintendent Harris stated to Carolyn Smith she knew it was not a proper procedure.

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General Observations and Management Recommendations

During the course of this engagement, we identified conditions and exceptions general in nature or applicable to more than one of our audit objectives. Rather than reporting them in each of the sections of this report, they are reported here. These general comments, along with the specific comments elsewhere in this report, demonstrate pervasive conditions within CCS's operations which should be considered by its board of education and executive administration for corrective action.

MANAGEMENT RECOMMENDATIONS

Developing and Implementing an Effective Monitoring Control System

Monitoring controls are management and governing board activities established to ensure compliance with established policies and procedures, achievement of operational and educational objectives, and proper and effective use of available resources.

Our audit noted the following conditions which are indicative of weak management and governing board monitoring of CCS activities:

- A general lack of adequate documentation supporting significant student related events;
- Lack of employee knowledge or training for recording student information within CCS's SIS;
- Lack of supervisory review and approval of changes to student information.

We recommend that the CCS board of education take a more active role in monitoring compliance with CCS policies and procedures. We recommend the board implement monitoring controls to ensure management activities and decisions are periodically examined for reasonableness and consistency with CCS objectives, adequate documentation is maintained to support the nature and purpose of significant student events, proper training and/or supervisory review provided, and approval for recording or changing student information.

Insufficient Policies Governing Operations

CCS's governance model called for the board of education to set broad general guidelines regarding CCS activities and objectives and to leave the operational implementation of those objectives to CCS superintendent. CCS did not establish specific formal policies for significant operational related matters to ensure student information maintained by CCS was complete and accurate and in compliance with specific laws and regulations. During the Period, we noted the following significant areas and student events for which CCS did not have a specific policy or defined procedures for recording the events:

- Grade Changes;
- GR to 12 Student Grade Level Changes;
- Virtual Credit Advancement Program (VCAP);
- Student Drop Outs;
- Student Withdrawals and Re-enrollments; and
- Erasing Absences.

Failure to establish formal policies and procedures to record and process significant student events increases the risk that student information will be recorded inconsistently and inaccurately. It further increases the risk that CCS personnel will misinterpret the board's intentions or intentionally manipulate data to artificially inflate student performance measures. Formal policies and procedures reduce employee uncertainty and increase consistency when considering like circumstances.

We recommend CCS assess and identify specific operational areas that warrant formal policies and procedures. Those areas may include the ones identified above and others identified elsewhere in this

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report. Further, CCS should develop formal policies and procedures to ensure CCS objectives and directives are met. More specific recommendations regarding policies and procedures for the identified operational areas are included in the respective sections of this report.

Alternative Pathway Program

The Alternative Pathway Program provides an opportunity for students who have regularly attended classes and who have maintained their grade point average (GPA) in the subject area to be granted a waiver for one OGT test which the student has failed, so as to permit the student to graduate from CCS. The waiver requirements include the following: the student has maintained an attendance rate of 97%, excluding unexcused absences, in each of their last four school years; the student has maintained a GPA of at least 2.5 out of 4.0 in the subject area of the OGT test not yet passed; and the student's record is free of expulsions over the last four school years.

Employees of CCS who were familiar with this program expressed complaints to AOS investigators regarding the operation of this program. The purpose of the program is to benefit students who regularly attend school and who maintain their GPA. CCS employees alleged the requirements for attendance have been abused by certain school administrators of CCS. The most common practice complained of is that of having a parent come in to school during the student's senior year, providing the parent with the list of the student's unexcused absences dating back to the student's freshman year allowing the parents to provide years of after-the-fact excuses for these absences in order to permit the student to meet the 97% attendance level.

AOS investigators interviewed CCS Employee No. 7, a principal at a high school. CCS Employee No. 7 acknowledged engaging in this practice. He provided investigators with a letter he prepared in which he supported the Alternative Pathway waiver sought by a high school senior at the end of the 2010-2011 school year in which CCS Employee No. 7 stated the student had presented written excuses for 25 previously unexcused absences dating from March 5, 2008 through May 10, 2010.

AOS investigators interviewed CCS Employee No. 8, an assistant principal at a high school, who stated he was aware of attendance manipulation to circumvent the attendance requirement of the Alternative Pathway Program.

AOS investigators interviewed CCS Employee No. 9, an assistant principal at a high school, who stated she was aware of attendance manipulation to circumvent the attendance requirement of the Alternative Pathway Program.

CCS School Board Policy No. 5131.3, as it was in effect between July 2, 2001 and June 24, 2013, stated, in relevant part:

Schools shall keep record of every excused and unexcused absence of each student. School administration shall notify parents and guardians of the expectation that the parent or guardian will report the student's absence to the school officials before 9:30 a.m. each day the student is absent. In the event that such a report is not made, school officials shall notify the parent or guardian about the absence and request a written excuse signed by the parent within two school days of the return from each absence. If no report of absence or written excuse is received, the absence shall be deemed unexcused.

CCS Board Policy does not support the actions by CCS administrators retroactively changing unexcused absences to excused absences for the purpose of allowing a student, who has not passed a section of the OGT exam, to qualify for graduation through the Alternative Pathway Program. The purpose of the program was to provide a narrow exception for students who regularly attended classes, maintained good grades in the subject matter area, and otherwise demonstrated competence in the subject matter area.

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The School Board Policy set the attendance level at 97% for each school year. The actions by the school administrators ignored this policy.

The Alternative Pathway Program was not the focus of the investigation. As a result, this program was not audited, and we do not have enough information to draw conclusions regarding CCS's overall implementation of this program. However, enough complaints were raised and enough data was reviewed to raise concerns that this program is subject to abuse within CCS. CCS should develop formal policies and procedures to ensure CCS objectives and directives pertaining to the Alternative Pathway Program are met.

Individualized Education Program

A number of teachers raised concerns with AOS investigators regarding the implementation of Individualized Education Programs (IEP) for students. IEPs are governed by federal law, which imposes strict requirements on the school district whenever an IEP is in place. Federal law also imposes financial sanctions on a school district for failing to abide by these requirements. The requirements include parental involvement, scheduled meetings, adherence to accommodations for the student in the classroom and during tests, among other things. The meetings were to include parents, teachers, and special education teachers, among others. Quarterly progress reports are required.

The concerns included allegations that teachers were not advised a student had an IEP, required IEP meetings did not take place, student IEPs were ignored, teachers were advised they were required to pass any student with an IEP regardless of classroom performance, and students were placed on IEPs without a valid reason and parental complaints were ignored by the schools.

The Individuals with Disabilities Education Act (IDEA) of 2004 is a federal statute which guarantees a "free appropriate public education" to disabled children which meets their unique needs. The analogous Ohio statute, the Education of Children with Disabilities Act, is found at Revised Code Section 3323.01, *et seq.* Under the IDEA, a "disabled child" is one who needs special education due to "intellectual disabilities, hearing impairments (including deafness), speech or language impairments, visual impairments (including blindness), serious emotional disturbance..., orthopedic impairments, autism, traumatic brain injury, other health impairments, or specific learning disabilities." [20 U.S.C. 1401(3)(A).] Not only are school districts obligated to identify disabled students, 34 CFR 300.309, once a child is determined to be "disabled," the IDEA requires the school to create and implement an Individualized Education Plan, or IEP. The IEP is the primary vehicle through which parents and schools implement the IDEA. [*Cremeans v. Fairland Local School Dist. Bd. of Edn.* (1993, 4th Dist.), 91 Ohio App.3d 668.] The IDEA guarantees parents the right to participate in IEP preparation and they may request independent education evaluations at the school's expense. Under the IDEA, ODE is required to monitor compliance, including the identification of disabled children, and the preparation and implementation of IEPs. [20 U.S.C. 1416(a); 34 CFR 300.600.] Failure to implement the IDEA, particularly the failure to follow the law's strict mandates regarding IEPs, can result in a loss of federal funding. [34 CFR 300.600 and .604.]

AOS investigators conducted interviews with teachers, parents, and students regarding these complaints. Investigators interviewed one custodial grandparent who stated her grandson had an IEP and was doing poorly in school. She stated he should not be passing his classes, but the school is passing him. She further stated that he is on track to graduate at the end of the 2013-2014 school year even though he has not succeeded in school. She has called the school to request he not be passed, but she has been told repeatedly that the school has no choice but to pass him since he has an IEP.

AOS investigators conducted interviews with school principals and assistant principals who confirmed that they are aware of unwritten school policy that any student with an IEP must pass all classes. A number of principals and assistant principals confirmed teachers might not be advised that a student had an IEP. Students with IEPs were placed in regular classrooms, but no accommodations were made for the student since the teacher did not know that any accommodations were required.

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AOS investigators interviewed CCS Employee No. 8, an assistant principal at a high school. CCS Employee No. 8 told AOS investigators that teachers do not know which students have IEPs and parents are upset by this. He stated that, for the most part, teachers, counselors and administrators are often unaware a student has an IEP. As a result, the required accommodations are not afforded to the students.

AOS investigators interviewed CCS Employee No. 7, a principal at a high school during the audit period. He told investigators that the majority of grade changes from Walnut Ridge made by administrators were due to students having IEPs for whom teachers did not provide the required accommodations. He stated he would not fail a student with an IEP for this reason. This does not explain why CCS Employee No. 7 did not take steps to have the IEPs implemented as required by federal law.

AOS investigators interviewed CCS Employee No. 9, an assistant principal at a high school. She told investigators that students with IEPs are not permitted to fail classes.

The implementation of IEPs was not the focus of the investigation. The issue of the failure to follow IEPs was raised late in the investigation. No conclusions regarding the overall practice within CCS regarding failure to properly implement IEPs can be made at this time. However, enough teachers and administrators confirmed the failure to follow IEPs within CCS to raise the concern that this is a systemic problem within CCS. CCS should develop formal policies and procedures to ensure CCS objectives and directives pertaining to the IEP are met. Additionally, the AOS will refer this matter to the ODE and to the U.S. Department of Education with a recommendation they conduct a complete audit of all aspects of CCS's implementation of IEPs based on federal mandates and take appropriate steps to correct any noncompliance.

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Objective No. 1 – Grade Changes

During the investigation into the alteration of student attendance data at CCS, AOS investigators received calls from CCS classroom teachers who advised the investigator that certain school building administrators engaged in improper changing of grades that were given to students by the teachers. These changes were made to the quarterly grades and to the final grades of CCS students. Teachers described attending graduation ceremonies at which they saw seniors whom they had just failed in core courses receive their diplomas. The teachers were shocked because the student should not have been eligible to graduate under these circumstances. Teachers described school administrators who would insist that no student should receive a failing grade. Some teachers refused to follow these warnings and learned later that the school administrators had unilaterally changed the student's grade from an F to a passing grade.

AOS investigators initially reviewed Columbus Education Association Master Agreement Article 201, Academic Freedom. It states, in relevant part:

201.03 In the event the school administrator changes a student's nine-week grade, the administrator will, as promptly as practical, notify the teacher who gave the original grade. In the event the school administrator changes a student's final grade, the administrator will initial and date such change and, as promptly as practical, notify the teacher who gave the original grade.

As a result of the frequency of these complaints, AOS investigators and auditors conducted testing, data review and interviews to determine whether unsupported grade changes were being made by school administrators. Investigators drew a number of conclusions from the audit and investigation.

The investigation into grade changes by administrators established that the grade changes were made at the building level and varied from building to building. There was no centralized administrative office pressing for grade changes. However, there was pressure exerted from the top down to pass all students to avoid a lower graduation rate. The result was certain administrators within CCS engaged in more unilateral grade changes without apparent justification. This pressure to pass all students also led to the potential abuses in the Virtual Credit Advancement Program, the Alternative Pathways Program and the Individual Education Program.

The special investigation and the audit established there were significant issues within CCS in the area of unsupported grade changes made by school administrators. The Auditor of State's Office will refer certain current and past administrators from CCS to ODE.

There were more significant problems with unsupported grade changes at Marion-Franklin High School. The Auditor of State's Office will be referring the evidence from Marion-Franklin High School to the Columbus City Attorney's Office, Franklin County Prosecuting Attorney, and U.S. Attorney's Office for their consideration.

PROCEDURES

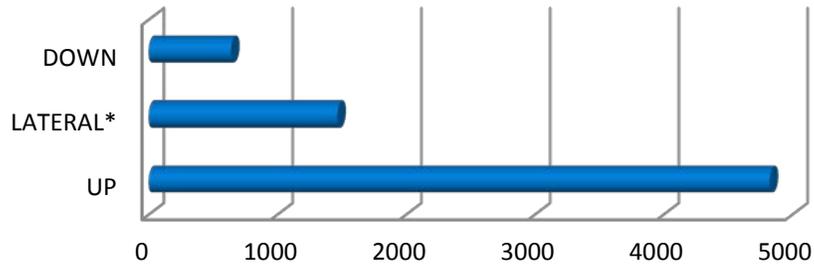
We examined CCS records to determine whether CCS maintained documentation supporting student letter grade changes.

Based on data requested and obtained from CCS, CCS initially identified 5,460 letter grade changes for all CCS high schools during school year 2010-2011 made by someone other than the students'

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teachers. CCS subsequently provided additional information indicating the total number of letter grade changes was actually 6,928 rather than 5,460. We performed an analysis of the 6,928 letter grade changes and noted the following regarding the direction of such changes, the number of changes by month, and the number of changes by CCS high school⁷:

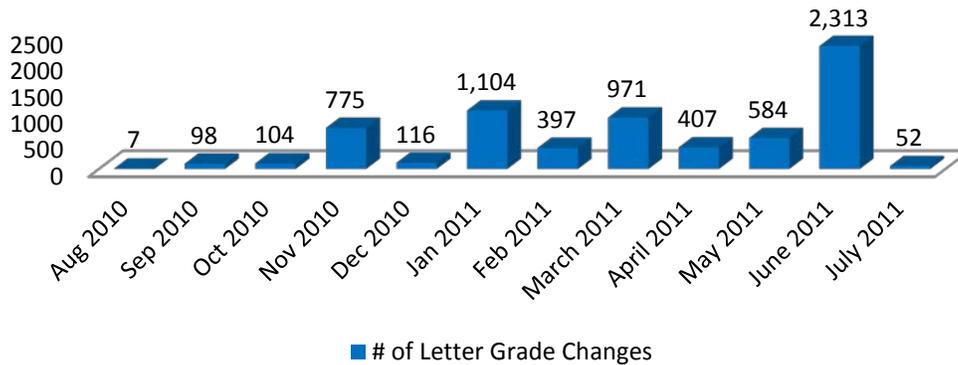
DIRECTION OF LETTER GRADE CHANGES



	UP	LATERAL*	DOWN
# OF LETTER GRADE CHANGES	4824	1465	639

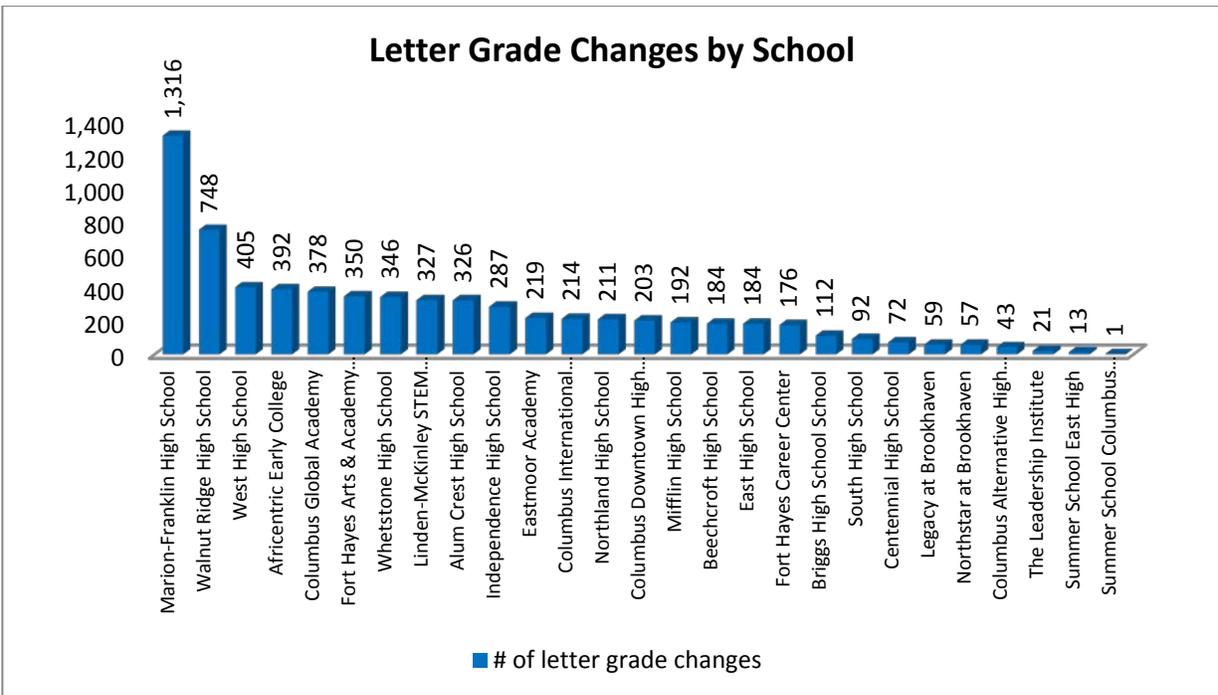
***Note:** Examples of lateral changes included changes from percentage grades to letter grades. These changes represented lateral changes as there was no identified directional change in the reported grade.

of Letter Grade Changes by Month



⁷ Subsequent to our analysis, the District provided a third data set containing 7,095 letter grade changes. As the difference was not significant, we did not adjust our analysis for reporting purposes.

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An analysis of each school at which the 6,928 letter grade changes occurred identified 146 unique users other than the students' teachers from 27 different schools, as follows:

School	# letter grade changes	# of Users making letter grade changes	Greatest # of letter grade changes by any Individual User
Marion-Franklin High School	1,316	11	928
Walnut Ridge High School	748	10	626
West High School	405	10	239
Africentric Early College	392	6	118
Columbus Global Academy	378	6	273
Fort Hayes Arts & Academy High School	350	4	330
Whetstone High School	346	11	220
Linden-McKinley STEM Arcadia	327	7	122
Alum Crest High School	326	3	195
Independence High School	287	7	249
Eastmoor Academy	219	7	132
Columbus International High School	214	1	214
Northland High School	211	9	118
Columbus Downtown High School	203	7	89
Mifflin High School	192	7	84
Beechcroft High School	184	8	83
East High School	184	5	104
Fort Hayes Career Center	176	5	102
Briggs High School	112	8	66

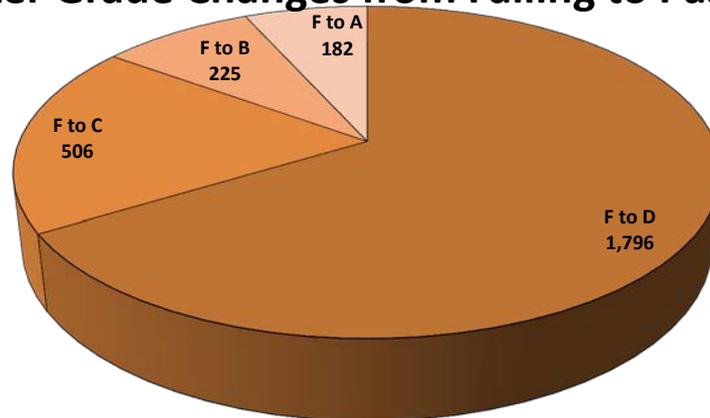
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School	# letter grade changes	# of Users making letter grade changes	Greatest # of letter grade changes by any Individual User
Centennial High School	72	3	36
Legacy at Brookhaven	59	2	48
Northstar at Brookhaven	57	4	30
Columbus Alternative High School	43	4	25
The Leadership Institute	21	3	16
Summer School East High	13	1	13
Summer School Columbus Global	1	1	1
Total	6,928	155*	4,494

***Note:** While the total number of identified users at all schools totals 155, certain users made changes at multiple schools. The total number of unique individual users noted was 146.

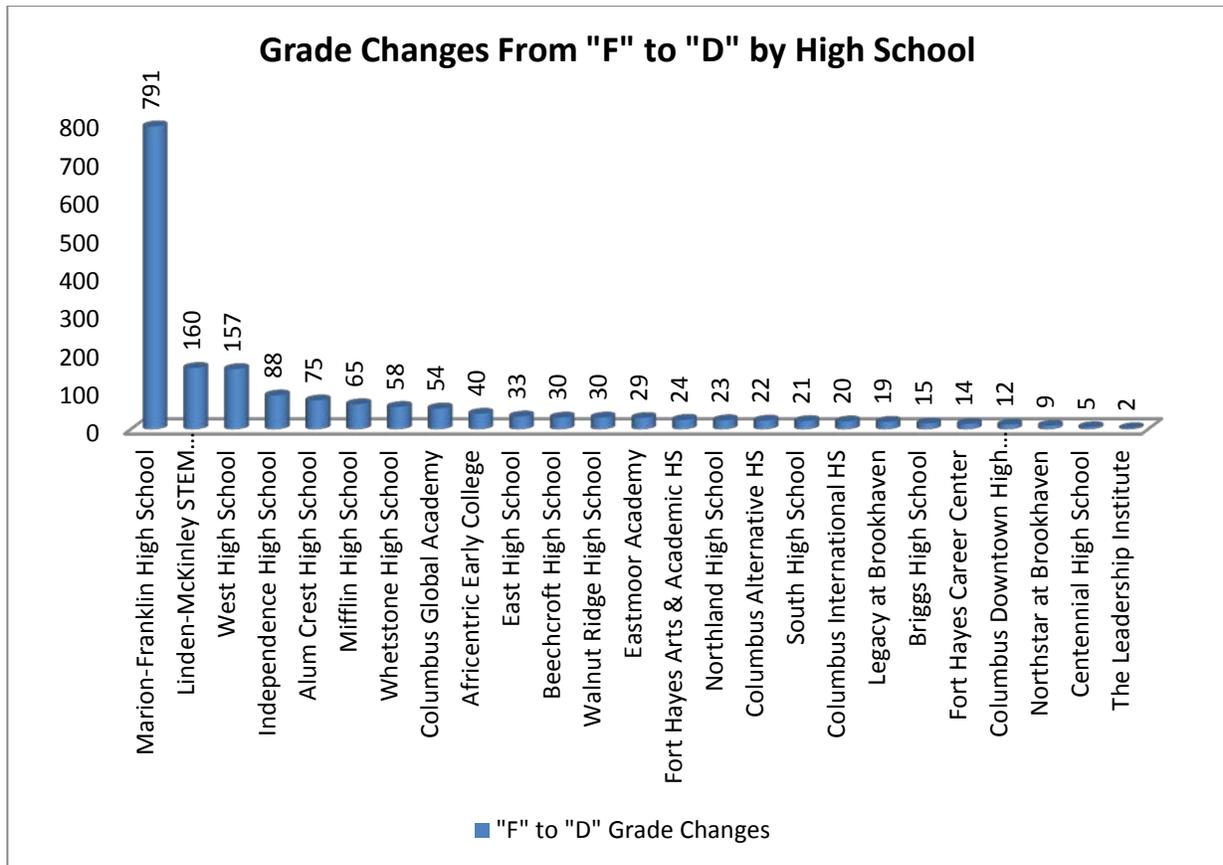
We considered grade changes representing a change from “failing” to “passing” to be most significant. Analysis of the data for grade changes from “F” to any other grade noted 2,709 such letter grade changes as follows:

Letter Grade Changes from Failing to Passing



Of the 1,796 letter grade changes from “F” to “D”, Marion-Franklin High School had the highest number of such changes at 791. The following chart illustrates “F” to “D” changes by school:

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Review of the 1,796 "F" to "D" letter grade changes showed that 662, or 37%, of these changes were made by a single user. This same user also made 768, or 28%, of the 2,709 total letter grade changes from failing to passing.

We selected 200 letter grade changes to determine whether CCS maintained documentation supporting student letter grade changes. These 200 letter grade changes were selected from those grades changed from failing (F) to passing (any other letter grade), based on the following percentages:

<i>Change From</i>	<i>Change To</i>	<i>Final Mark</i>	<i>All Other</i>	<i>TOTAL</i>	<i>%</i>	<i>Selection Number Final Mark</i>	<i>Selection Number All Others</i>	<i>TOTAL</i>
F	D	727	1069	1796	66.30%	42	90	133
F	C	118	388	506	18.68%	12	25	37
F	B	21	204	225	8.31%	5	11	17
F	A	10	172	182	6.72%	4	9	13
		876	1833	2709	100.00%	64	136	200 ^B

^B Subsequent to the above analysis and selection of 200 letter grade changes for further examination, the District provided additional information indicating the total number of letter grade changes for school year 2010-2011 was actually 7,095 as opposed to the initial number of 6,928, an increase of 167 changes. However, through review of these additional noted changes, no modifications were deemed warranted to the original 200 letter grade changes selected for examination.

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RESULTS

On May 2, 2013, AOS executed a search warrant for the 200 student cumulative files selected for review. We examined the students' cumulative files for relevant documentation supporting the students' letter grade changes. In addition to the student cumulative files, CCS provided documentation from home instruction files and elsewhere CCS asserted to be supportive of the students' letter grade changes. Of the 200 grade changes examined:

- 83.5% (167) did not have relevant documentation supporting the grade change.
- 16.5% (33) had relevant documentation supporting the grade change.

In addition, we examined available teacher grade books to determine whether the grade books supported the students' original grade of "F". For the 200 grade changes examined, 34% (68) could not be examined as the teachers' grade books were not available. Of the remaining 132 grade changes examined:

- 66 original grades of "F" were supported by the teachers' grade books.
- 19 original grades of "F" were not supported by the teachers' grade books. The grade books identified grades other than "F".
- 47 original grades of "F" could not be determined based on the examination of the teachers' grade books.

AOS auditors determined the same CCS computer user made 768, or 28%, of the 2,709 letter grade changes from F to passing. AOS investigators determined that 695 of these changes from F to a passing grade were made by this same user on June 13, 14 and 16 of 2011. This user was identified as Stanley Pyle. At that time, Stanley Pyle was assistant principal at Marion-Franklin High School. As a part of their testing process, AOS auditors reviewed 61 grade changes from F to passing made by Stanley Pyle and determined none of the changes had relevant documentation supporting a reasonable purpose for the grade change.

AOS investigators interviewed over 230 teachers whose students' grades had been changed from F to passing by someone other than the teacher giving the grade. The teachers had the opportunity to review their grade books for the 2010-2011 school year. The findings of these interviews were that over 200 of the teachers who were interviewed were not consulted by the administrators regarding the grade changes. The teachers believed the grades which they had originally given were the correct grades based on the student's attendance, class participation and test results. The teachers were never notified that the administrators had changed student grades and were upset that the grades they had given were changed.

The teachers from Marion-Franklin High School advised AOS investigators that Stanley Pyle's constant comment was to "D 'em up" in reference to Stanley Pyle's belief that no student should receive an F. He pressured teachers to pass all students regardless of the student's performance or effort. A number of teachers acknowledged changing grades from F to passing as a result of this pressure. Other teachers refused to change grades. Based on the user ID for the changes entered in the system, these were the grades which Stanley Pyle unilaterally changed between June 13, 2011 and June 16, 2011.

AOS investigators concluded there is a lack of uniformity in the issuance of final grades at CCS high schools. Final grades at CCS are calculated by combining the grades for each of the four quarters with

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the grade for the final test given at the end of the school year. Grades are assigned uniform point totals: A-4; B-3; C-2; D-1; and F-0. The point total for each quarterly grade is doubled but the final test grade is not. Thus a student with quarterly grades in a subject of C, C, D, and D, with a final test grade of D would receive the following points: 4+4+2+2+1. Up until this point, the system of high school grading at CCS is relatively uniform.

It is the assignment of a final grade based on this final score where uniformity ceases. Investigators found that scales used to determine a student's final grade varied from school to school and even varied from teacher to teacher within a school. The scales used to determine a student's final grade included the following:

1. A 3.5 to 4.0
B 2.5 to 3.4
C 1.5 to 2.4
D 0.6 to 1.4
F below 0.6

This has been interpreted by some to give a D for any final grade of 0.55 or above based on rounding up to 0.6.

2. A 3.5 to 4.0
B 3.0 to 3.49
C 2.0 to 2.99
D 1.0 to 1.99
F 0.0 to .99

3. A points system based on the 9 point system described above. Using this system, the maximum number of points available is 36 based on a student receiving an A for each grading period and an A on the final exam:

- A 32- 36 points
- B 23- 31 points
- C 14- 22 points
- D 5- 13 points
- F 0- 4 points

MANAGEMENT RECOMMENDATIONS

Maintenance of Documentation Supporting Letter Grade Changes

During the Period, CCS identified 7,095 letter grade changes made at CCS high schools by someone other than a student's teacher. CCS did not consistently maintain documentation either in student cumulative files or elsewhere to support student letter grade changes made by non-teaching personnel. We noted 167 of 200 student grade changes from failing to passing were not supported by documentation indicating the reason for the change. In addition, CCS did not have written policies or procedures governing student letter grade changes that clearly established the required documentation to support the grade change, the maintenance of documentation, or the required review and approval of such change.

Failure to maintain documentation supporting student letter grade changes increases the likelihood student information will be inaccurate or incomplete. This also limits the ability of CCS management to ensure accurate data affecting components of CCS's annual report card, including the graduation rate and the adequate yearly progress (AYP), are reported to ODE.

We recommend CCS maintain documentation supporting student grade changes to ensure accuracy

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and completeness of student information. We further recommend CCS establish written policies and procedures governing student letter grade changes which clearly establish the circumstances permitting a letter grade change, the required documentation to support a letter grade change, the maintenance of the required documentation, and a review and approval process to enhance the legitimacy and transparency of the letter grade changes.

Teacher Notification

Section 201.03 of the Columbus Education Association (CEA) Master Agreement for 2009-2011 states, "In the event the school administrator changes a student's nine-week grade, the administrator will, as promptly as practical, notify the teacher who gave the original grade. In the event the school administrator changes a student's final grade, the administrator will initial and date such change and, as promptly as practical, notify the teacher who gave the original grade."

This section of the CEA Master Agreement further demonstrates the significance of grade changes for CCS students and the need for communication with the student's teacher when letter grade changes are deemed necessary. While we did not specifically request such notifications, we did request CCS provide any and all documentation supporting the grade changes selected for examination. For none of the 200 instances examined did CCS include in the documentation submitted anything that indicated the administrator that made the grade change notified the respective student's teacher.

Failure to notify teachers of student letter grade changes deemed necessary by CCS administrators pursuant to the CEA Master Agreement increases the risk of inaccurate and unjustified changes to student letter grades. This also limits the ability of CCS officials, from teachers to administrators, to ensure the educational records of CCS students are consistent and accurate.

We recommend CCS ensure compliance with the CEA Master Agreement and require notification to teachers for any grade changes made by CCS administrators. Such notification should be in writing, maintained within student records, and properly supported as to the purpose for the change.

Methodology of Determining Final Grades

As described earlier in this report, AOS investigators found there to be a lack of uniformity within CCS in the methodology used to determine final grades. There were at least three different methods identified as being utilized.

CCS should implement policies and internal controls to ensure there is uniformity in the method used to determine final grades and that teachers have properly computed and input student grades.

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Objective No. 2 – Zombie 12th Graders and GR to 12 Student Grade Level Changes

AOS investigators were advised of a list of 132 CCS seniors from the 2010-2011 class who had not graduated and who were enrolled at CCS for the 2011-2012 school year. The individual who reported these students to investigators referred to them as “Zombie 12th Graders” and indicated there was no evidence those students were enrolled in any classes at CCS during the 2011-2012 school year. A school may have incentive to change a student from GR to 12th grade in order to continue receiving state funding for the student.

AOS investigators obtained records from the ODE which established that CCS included 80 of the 132 students in the 2010 October Count Week data submitted to ODE for the 2011-2012 school year. As a result of this information, AOS special audit staff obtained and reviewed the enrollment records for these 80 students. The records examined reflected that there was adequate documentation to establish 28 of these students attended a CCS school during the 2011-2012 school year. The records examined reflected that there was no documentation to establish 52 of these students attended a CCS school during the 2011-2012 school year.

AOS investigators requested AOS auditors to randomly test additional student cumulative files and transcripts to determine the possibility the 80 students identified as zombie 12th graders were included during Count Week. AOS auditors tested 80 additional student records selected at random.

- 56 represented students for which adequate documentation was provided supporting attendance at a District school during 2011-2012 (cumulative file and transcript indicate student enrolled & attending District).
- 6 represented students for which the student’s cumulative file was not provided by the District; however, the transcript provided indicated the student was enrolled in classes during 2011-2012.
- 15 represented students for which the student’s cumulative file did not contain evidence the student was enrolled or attending a District school; however the transcript provided indicated the student was enrolled in classes during 2011-2012.
- 1 represented a student for which the student’s transcript was not provided in order to determine if the student was enrolled in classes; however, the student’s cumulative file contained evidence the student was enrolled and attending a District school.
- 2 represented students for which the student’s transcript provided did not indicate the student was enrolled in classes, and the student cumulative file identified attendance summaries indicating near perfect attendance.

PROCEDURES

AOS auditors examined CCS records and student data from ODE to determine whether CCS maintained documentation supporting students changed from “graduated” level, denoted with a GR in the SIS, to “12th grade” were for reasonable purposes, and the potential impact of any exceptions on CCS’s 2010-2011 October Count Week data submitted to ODE.

Data requested and obtained from CCS identified 269 students changed from GR to 12th grade. Our analysis of the data identified 27 unique users from 20 schools who changed students from GR to 12th grade level, as identified below:

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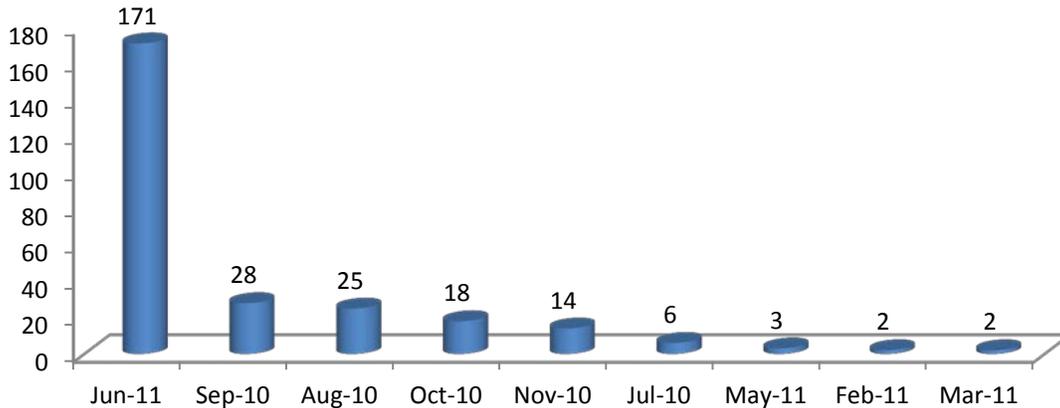
School	# of GR to 12 th grade changes	# of Users making GR to 12 th grade changes	Greatest # of GR to 12 th changes by any Individual User
Walnut Ridge High School	173	5	152
East High School	18	2	12
Special Education	17	3	15
Brookhaven High School	12	2	11
Mifflin High School	12	2	11
Independence High School	8	4	3
Special Ed Service Plans	5	1	5
Fort Hayes Career Center	3	1	3
Legacy at Brookhaven	3	1	3
Linden-McKinley STEM Arcadia	3	1	3
Northland High School	3	3	1
Beechcroft High School	2	1	2
Northstar at Brookhaven	2	1	2
Special Education/Countable	2	1	2
Africentric Early College	1	1	1
Centennial High School	1	1	1
Eastmoor Academy	1	1	1
Summer School Administration	1	1	1
The Leadership Institute	1	1	1
Whetstone High School	1	1	1
Total	269	34*	231

***Note:** While the total number of identified users at all schools totals 34, certain users made changes at multiple schools. The total number of unique individual users noted was 27.

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Analysis of the data noted 171 (63.5%) of the GR to 12th grade status changes were made during June 2011. The following chart illustrates all GR to 12th grade changes by month:

Number of GR to 12 changes - by Month



From CCS-provided data we selected 225 students for examination by selecting all students from users who made 10 or more GR to 12th grade status changes during the Period. We examined CCS information and student records to determine whether the change was for a reasonable purpose and whether CCS maintained documentation to support the purpose of the change. We also examined 2010 October Count Week data submitted to ODE to determine whether CCS included these students in the October Count Week for the 2010-2011 school year and, if so, CCS maintained documentation supporting the student's enrollment in CCS.

RESULTS

CCS provided documentation and information it asserted as supportive of the changes, such as SIS print screens, student transcripts, and narrative explanations describing the circumstances for the GR to 12th grade status changes. Of the 225 students examined:

- One user at Walnut Ridge High School made 152 GR to 12th grade status changes. CCS asserted the user mistakenly changed the grade level of 156 seniors from 12th to GR. CCS further asserted the SIS automatically changed a student's grade level from 12th to GR at the end of the school year unless the student was otherwise retained. Once the grade level status has changed from 12th to GR, the year-end transition processes automatically withdrew a student to graduated status. According to CCS, if the grade level status field was changed manually from 12th to GR prior to the year-end transition process, the SIS did not recognize the student as being graduated and the automatic withdrawal would not occur. CCS asserted that upon discovering the mistake, the user reversed the grade level status for these students from GR back to 12th. CCS provided print screens and other documents from the SIS of the entries' sequencing which supported its assertions.
- CCS asserted an additional 11 GR to 12th grade status changes were made by another Walnut Ridge user to correct other manual changes mistakenly made to GR status, including the remaining four of the 156 described in the bullet point above. CCS provided print screens and other documents from the SIS of the entries' sequencing which supported its assertions.

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- For the remaining 62 students with GR to 12th grade level status changes, we examined the student transcripts and noted:
 - 40 students did not appear to be enrolled in a CCS school during school year 2010-2011;
 - 7 student transcripts noted the last year of attendance was 2009-2010
 - 21 student transcripts noted the last year of attendance was 2008-2009
 - 8 student transcripts noted the last year of attendance was 2007-2008
 - 2 student transcripts noted the last year of attendance was 2006-2007
 - 1 student transcript noted the last year of attendance was 2005-2006
 - 1 student transcript noted the last year of attendance was 2000-2001
 - 4 students were identified as enrolled during school year 2010-2011.
 - 17 student transcripts were not provided; therefore, we were not able to determine whether the student was enrolled in a CCS school during school year 2010-2011. CCS asserted 16 of the 17 students were special education students residing in CCS but being educated elsewhere. CCS provided SIS print screens, court documents, and IEPs (Individualized Education Plans) documenting these students received services elsewhere and not at CCS. CCS did not provide any additional information or documentation for one of the 17 transcripts not provided.
 - 1 student transcript was blank; therefore, we were not able to determine whether the student was enrolled in a CCS school during school year 2010-2011.
- In addition, we examined the 2010 October Count Week data submitted to ODE for each of the 62 students to determine whether CCS included the students that did not appear to be enrolled and attending a CCS school. We noted the following:
 - 47 students were not included, as noted by the 2010 October Count Week data submitted to ODE for school year 2010-2011.
 - 13 students were included, as noted by the 2010 October Count Week data submitted to ODE for school year 2010-2011. Of the 13 identified as funded, nine students did not appear to be enrolled and attending a CCS school during school year 2010-2011, as noted by the student transcript.
 - 2 student SSID numbers were not identified on the information provided; therefore, we were not able to determine whether the student was included within the 2010 October Count Week data submitted to ODE for school year 2010-2011.

MANAGEMENT RECOMMENDATION

Procedures and Training for Grade Level Changes

CCS made various grade level changes during the Period, including the 269 GR to 12th grade level changes identified. Other grade level changes included changes from 10th to 9th grade and other grades dependent upon the specific circumstances of the particular students.

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Through inquiry with certain CCS officials and personnel, the reason for such changes may include recording a retained student, correcting an originally entered erroneous grade level, and adjusting students that completed grade level requirements for grade levels other than the one recorded. The accuracy of student grade levels can become increasingly difficult when enrolling students from other countries and attempting to obtain student records from previous schools. In some cases, CCS personnel indicated a pseudo schedule is created for such students until student records can be obtained. Once these records are obtained and further assessment of the student's educational level is made, there may be a need to change the grade level status of the student.

CCS officials and personnel were limited in the SIS to three vaguely worded dropdown selections to identify the purpose of the grade level modification. CCS does not have a specific policy or instructions governing grade level modifications. Additionally, CCS did not appear to provide training to CCS guidance counselors and other officials and personnel involved in the process of grade level changes for CCS students to inform CCS employees and offer clarity as to the approved process when changing the grade level of any CCS student.

Failure to provide specific written procedures governing student grade level changes and to offer training to CCS officials and personnel increases CCS-wide ambiguity regarding the process and leads to inconsistencies when such changes are deemed necessary. This also increases the likelihood of errors and inaccurate changes to student grade levels. As noted during our review, a number of noted grade level changes were mistakenly made manually causing the need for further manual grade level changes to correct these errors.

We recommend CCS establish specific written policies and procedures governing student grade level changes. At a minimum, these policies and procedures should clearly describe the circumstances in which a grade level modification is permitted, provide clear definitions of system available selections to record the reason for the modification, include a supervisory review and approval process, include parent and student notification, and describe the documentation required to support the modification. We further recommend CCS evaluate current training protocols and consider offering CCS-wide training to CCS officials and personnel involved in the grade level change process to clarify the required procedures and ensure consistency throughout CCS.

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Objective No. 3 – Virtual Credit Advancement Program (VCAP)

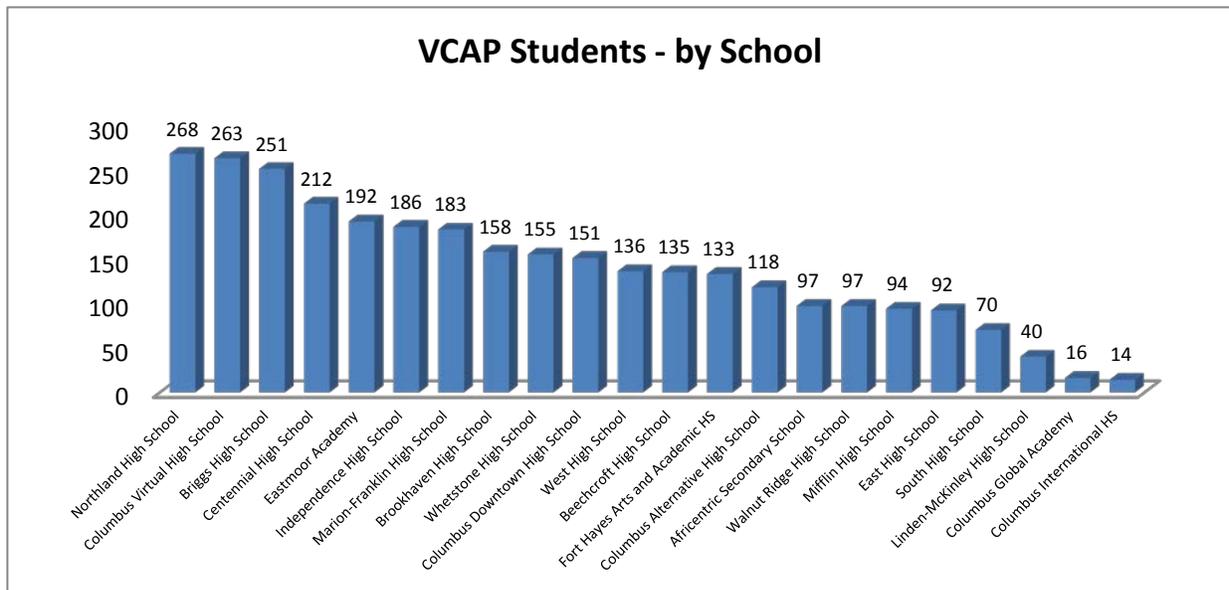
During the course of the investigation into attendance data altering, AOS investigators received a number of allegations that the Virtual Credit Advancement Program (VCAP) was being improperly administered. As a result, AOS auditors and investigators included testing and investigation of this program as a part of the audit.

PROCEDURES

We examined CCS records to determine whether students who participated in CCS's Virtual Credit Advancement Program (VCAP) completed applications for participation in the program and whether CCS maintained supporting documentation of coursework completed, grades earned, and credits achieved through VCAP participation.

During the Period, CCS administered VCAP providing students with an alternative method for earning high school credits. For students who needed to make up missed courses, repeat courses, or balance school with other responsibilities, VCAP offered an individualized, blended approach to earning course credit through online instruction through the Plato Learning Environment software. During the Period, VCAP courses were available to students in grades 9-12, ages 14-21.

Data requested and obtained from CCS identified 3,061 students who participated in VCAP during the Period taking 5,707 courses. The following chart identifies the number of students at CCS schools that participated in VCAP.



Pursuant to CCS's VCAP student handbook for school year 2010-2011, to receive credit for VCAP courses completed, students were required to demonstrate mastery of the subject matter through passing 70% of the total assigned activities within the Plato software with a score of 70% or better. CCS asserted VCAP students' learning activities consisted of other assigned coursework beyond only the Plato software modules. Using only the data from CCS's Plato modules completed, the following chart identifies the number of VCAP courses where the modules completed were greater than or equal to 70% and less than 70%:

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% of Modules Completed	Number of Courses
≥70%	2,026
<70%	3,681
Total	5,707

From CCS-provided data we selected for examination 100 VCAP courses, 50 from courses with completed modules less than 70% and 50 with completed modules 70% or greater.

RESULTS

We noted the following results based upon documentation provided by CCS to support the student enrollment in VCAP, completed coursework, and the grade/credit recorded by CCS for the 100 VCAP courses selected:

Of the 100 VCAP courses examined, with regard to student transcripts, we noted:

- 80 VCAP courses were not identified on the student's transcript; therefore, we could not determine whether the student received credit for the VCAP course;
- 20 VCAP courses were identified on the student's transcript with a passing grade.

With regard to Course Credit Verification Reports for the 100 VCAP courses examined, we noted:

- 66 Course Credit Verification Reports were not provided; therefore, we could not ensure the grade recorded on the transcript agreed to the Course Credit Verification Report;
- 19 Course Credit Verification Reports agreed to the grade reported on the transcript.
- 15 course grades, as reported on the Course Credit Verification Reports, could not be compared to the transcript as the student's transcript did not identify the VCAP course.

With regard to Detailed Grading Reports for the 100 VCAP Courses examined, we noted:

- 66 Detailed Grading Reports could not be compared to the Course Credit Verification Report as the Course Credit Verification Report was not provided. Of these 66 instances, we were able to compare one Detailed Grading Report to the student's transcript. The Detailed Grading Report did not agree to the transcript as the Detailed Grading Report identified a C while the transcript identified a D. This represents an inconsistency in the letter grade recorded between the two documents;
- 18 Detailed Grading Reports agreed to the Course Credit Verification Report;
- 16 Detailed Grading Reports did not agree to the Course Credit Verification Report as 14 Detailed Grading Reports recorded a higher grade than the Course Credit Verification Report while two Detailed Grading Reports recorded a lower grade than the Course Credit Verification Report.

With regard to VCAP applications for the 100 VCAP Courses examined, we noted:

- 32 VCAP applications were not provided;

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- 17 VCAP applications provided identified a VCAP course but the VCAP course identified did not agree to the VCAP course examined;
- 43 VCAP applications identified a VCAP course and the VCAP course identified agreed to the VCAP course examined;
- 8 VCAP applications were completed for the VCAP course examined; however, these applications were not signed by the student.

AOS investigators conducted interviews with employees of CCS regarding the VCAP program. One teacher, identified as CCS Employee No. 10, described an incident in which a school principal directed the teacher monitoring the VCAP program for a specific student to provide all the answers to the test to the student. Since a number of other students were taking the test at the same time, the teacher ended up giving the test answers to all the students taking the test. Other teachers interviewed by AOS investigators related similar incidents involving abuses in the VCAP program.

AOS investigators interviewed one secretary who told investigators that students were completing VCAP courses covering an entire school year's material in a few days at the end of the school year. She further stated that many teachers in her building refused to sign off on the forms needed to complete the VCAP package due to this lack of time being spent by the students.

AOS investigators interviewed CCS Employee No. 11 who learned the policies set out in the handbook were being ignored during the 2011-2012 school year.

A student was permitted to complete certain parts of the online course, including reading and the pretests, outside the school setting. The student was then required to complete the actual testing either in their designated school building or in a designated Community Center listed in the handbook.

Students participating in the VCAP program complained to CCS Employee No. 11 that she was requiring them to do things for VCAP courses they had not been required to do during the school year. During the regular school year, they had not been required to take the pretests. Additionally, the students received a passing grade if they obtained an average test score of 60%. The handbook required an average test score of 70% to pass and receive credit.

MANAGEMENT RECOMMENDATION

Maintenance of Documentation Supporting VCAP Participation

During the Period, 3,061 students participated in 5,707 VCAP courses at the District. The District did not consistently maintain documentation to support the student's participation and mastery of the VCAP course. While the District maintained certain VCAP applications, Detailed Grading Reports, Course Credit Verification Reports, and student transcripts, these documents were not always maintained and did not consistently agree for each of the VCAP courses examined. In addition, the District did not maintain written policies or procedures over processing, reviewing, and recording VCAP participant grades.

Failure to establish written policies and procedures governing the program and maintain documentation supporting the student's participation and grade earned in VCAP increases the risk student information will be inaccurate, incomplete, or inconsistently recorded.

We recommend the District maintain documentation supporting a student's participation and grade earned in VCAP to ensure the student's grade is complete and accurate. We further recommend the District establish written policies and procedures for processing, reviewing and recording VCAP

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participant grades, including clearly establishing the required documentation to be maintained in support of the VCAP grade, the proper maintenance of the required documentation, and requiring management or designee approval of VCAP grades.

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Objective No. 4 – Home Education

PROCEDURES

We examined CCS records and student data from the ODE to determine whether CCS maintained documentation supporting CCS approval for home education students and whether CCS included those students approved for home education in the 2010 October Count Week data submitted to ODE.

From CCS personnel, we requested and obtained a list of CCS resident students approved for home education participation during the Period. CCS identified 465 students, as follows:

Grade Level	Number of Home school Students
PS*	1
K**	44
1	67
2	43
3	53
4	56
5	41
6	37
7	30
8	30
9	14
10	23
11	12
12	14

*PS-Preschool; **K-Kindergarten

From the list of 465 home education students identified by CCS, we randomly selected 100 students and examined documentation supporting CCS's approval for the students' participation in home education. We also requested and examined the 2010 October Count Week data submitted to ODE to verify CCS did not include these home education students.

RESULTS

Ohio Revised Code Section 3321.04 and Ohio Administrative Code Section 3301-34 establish the conditions governing the issuance of excuses from school attendance for home education. As defined by the Ohio Revised Code, Ohio Administrative Code, and ODE, home education is education that is directed by the parent or guardian of a child who has been excused from attending school. The parent or guardian selects the curriculum and educational materials and takes responsibility for educating the child. At CCS, compliance with home education requirements was the responsibility of the Pupil Services/School Choice Department on behalf of CCS superintendent. Reporting of ADM figures and data is described within Ohio Revised Code Section 3317.03. Consistent with this Section, the enrollment reported by the superintendent during the reporting period generally consists of the number of students in grades kindergarten through twelve receiving any educational services from CCS. The statute does not contain any provision to include those resident students receiving home education in CCS's ADM.

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Of the 100 students examined, 83 student files contained documentation supporting CCS approved home education. Of the remaining 17 students examined, 15 student files did not contain documentation supporting CCS's approval for the Period, CCS could not locate two student files, and CCS provided no other documentation supporting CCS approved the students' home education.

Based on data provided by ODE, CCS did not include any of the 100 students in the October 2010 Count Week data submitted to ODE.

MANAGEMENT RECOMMENDATION

Approval and Maintenance of Records for Home Education

Pursuant to Ohio Administrative Code Chapter 3301-34, if a CCS resident student intends to participate in home education, the student's parent or guardian must notify CCS in writing and provide certain specific information and assurances. CCS superintendent is then required to review the information for compliance and approve the student for participation in home education, as deemed warranted. Of the 100 students selected for examination, the student files CCS provided for 15 students did not contain documentation supporting CCS's approval for participation in home education. CCS could not locate student files for two other students selected for examination.

If adequate documentation is not properly maintained, management cannot be assured the required review and approval are performed. Failure to properly complete and document review and approval for student participation in home education also increases the risk that students will be recorded inaccurately within CCS records and improperly included in CCS's October Count Week data.

We recommend CCS evaluate their current policies and procedures for maintaining approval documentation for home education students. CCS should also determine if additional procedures are necessary and/or provide additional training to promote consistent review, approval, and maintenance of supporting documentation for students participating in home education.

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Objective No. 5 – October Count Week

Count Week is the first full week in October on which the ODE traditionally bases school funding. ODE provides funding based on the number of students in school on each day during the applicable year's Count Week, including the number of students with excused absences. Historically, under most of the state's funding models, each day a student is in school or has an excused absence results in CCS receiving 20% of the funding from ODE for that student over the course of the school year. Each day a student is absent from school with an unexcused absence during Count Week costs CCS 20% of the funding for that student over the course of the school year.

During the Period, Count Week was still required, but school funding was based on an Evidence-Based Model (EBM). EBM differed from Ohio's traditional funding model in two ways: First, EBM still relied on the number of students present during Count Week, but total funding was based on organizational units rather than individual students. Organizational units were a construct used by the model to represent typical school buildings. Second, the state relied on a school district's prior year's Count Week to compute state foundation funding for the current year. This meant that the Count Week for school year 2010-2011 was intended to count for school year 2011-2012's funding.

Even under the EBM, school administrators complained to AOS investigators that they were subject to immense pressure from the administration to reduce the number of unexcused absences from Count Week even as late as January of the school year. Principals received documents showing the funding CCS was losing as a result of the unexcused absences from their building. Principals understood that School Board Policy No. 5231.3 requires parents or guardians to send a signed, written excuse within 48 hours of a student's absence, otherwise absences are to be considered unexcused. This policy is referenced in the Alternative Pathway Program section.

AOS investigators did not conduct an investigation into the accuracy of the reporting of attendance data during Count Week. However, due to the complaints raised during the investigation, AOS auditors did perform an analysis of student unexcused absences during the October Count Week for the 2010-2011 school year.

The audit found CCS failed to document a significant number of changes from unexcused absences to excused absences. The investigation further found evidence of a failure within CCS to follow its own policy on when changes could be made from an unexcused absence to an excused absence.

PROCEDURES

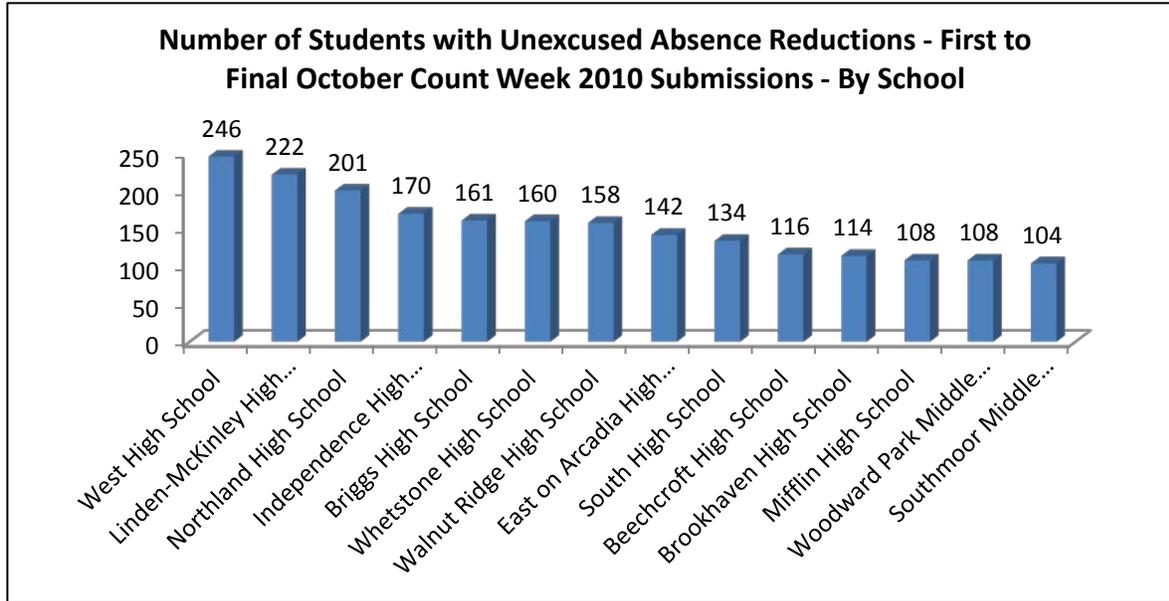
We examined student data from the Ohio Department of Education (ODE) and CCS records to determine whether CCS maintained documentation supporting student absences reported to ODE for October 2010 Count Week.

School districts are permitted to submit amended data to ODE for a period of time, referred to as Period K, following Count Week. At the completion of Period K, all districts will have provided ODE a final submission on which their funding will be based. For the Period under audit, Period K reporting was from October 15, 2010 to January 21, 2011, permitting schools to submit, review, and edit attendance data submissions as needed until the close of the Period submissions on January 21, 2011.

Using data provided by ODE, we compared student unexcused absences included in CCS's first submission to ODE to CCS's final submission of student unexcused absences for October Count Week 2010. The comparison identified 5,209 students where the students' unexcused absences in the first submission were greater than in the final submission.

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While 118 CCS schools had reductions in the number of unexcused absences from the first to the final October Count Week submissions, the following chart identifies those CCS schools which had at least 100 students with a reduced number of unexcused absences reported:



The ODE data identified a total of 388 students during the Period with three or more unexcused absences reported in the first submission to ODE and zero unexcused absences reported in the final submission. Reductions from any amount of unexcused absences to zero represent instances for which CCS would have received partial or no credit for students based on the initial submission to ODE but could receive full credit based on the final submission.

From the ODE data provided, we randomly selected 100 students with reductions in unexcused absences from the first to the final submission of October Count Week 2010 of three or more unexcused absences to zero, as identified below:

First Submission of Unexcused Absences October Count Week	Final Submission of Unexcused Absences October Count Week	# Selected
5	0	33
4	0	33
3	0	33
3.5	0	1

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RESULTS

CCS provided documentation from the students' cumulative files or elsewhere related to the changes in students' unexcused absences. Of the 100 student's examined:

- 34 represented students for which documentation supporting the changes in unexcused absences was not provided. In eight of these 34, a withdrawal was noted prior to count week per review of ODE data; however, documentation supporting the withdrawal was not provided by CCS. Each of these eight students was correctly excluded from the final count for CCS as they were reported as having zero attendance days in CCS's final data submission;
- 39 represented students for which documentation provided did not support a reasonable basis for the changes in unexcused absences. For example, in certain circumstances, parental or physician notifications were provided, but did not cover the dates of the noted changes. In eight of the 39 instances, documentation provided supported excused absences; however, CCS inaccurately reported the student as being in attendance during October Count Week 2010. In four of the 39, a withdrawal was noted prior to count week per review of ODE data; however, documentation supporting the withdrawal was not provided by CCS. Each of these four students was correctly excluded from the final count for CCS as they were reported as having zero attendance days in CCS's final submission;
- 27 represented students for which documentation supporting the changes in unexcused absences was provided. Twelve of the 27 represented students that withdrew prior to count week for which documentation supporting the withdrawal was maintained and provided by CCS.

NONCOMPLIANCE

CCS's undocumented changes failed to comply with the Revised and Administrative Code, as well as CCS school board policies, all of which require school districts to document reasons for student absences. While breaking the law results in a noncompliance finding, AOS cannot issue a finding for recovery because changes to the Period's count week did not affect CCS's school funding. As further explained in the Introduction, while CCS may have attempted to inflate its funding, a change in law deprived it of that opportunity.

Ohio Revised Code Section 3317.031 requires school districts to keep membership records for each grade level. Such membership record shall show the following information for each pupil enrolled: Name, date of birth, name of parent, date entered school, date withdrawn from school, days present, days absent, and the number of days school was open for instruction while the pupil was enrolled. At the end of the school year this membership record shall show the total days present, the total days absent, and the total days due for all pupils in each grade. Such membership record shall show the pupils that are transported to and from school and it shall also show the pupils that are transported living within one mile of the school attended. This membership record shall also show any other information prescribed by the state board of education.

This membership record shall be kept intact for at least five years and shall be made available to the state board of education or its representative in making an audit of the average daily membership or the transportation of the district or educational service center.

The state board of education may withhold any money due any school district or educational service center under this chapter until it has satisfactory evidence that the board of education or educational service center governing board has fully complied with all of the provisions of this section.

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Ohio Administrative Code 3301-69-02(B) requires parents or guardians to provide an explanation for their child's absence, which shall be recorded by the approving authority of the school and shall include the date and time of the absence. There are only seven reasons enumerated in order for an absence to be counted as excused. Those reasons are:

- (a) Illness of the child. (The approving authority may require the written statement of a physician/mental health professional if it is deemed appropriate.)
- (b) Illness in the family necessitating the presence of the child. (The approving authority may require the written statement of a physician and an explanation as to why the child's absence was necessary, if it is deemed appropriate.)
- (c) Quarantine of the home. (The absence of a child from school under this condition is limited to the length of quarantine as determined by the proper health officials.)
- (d) Death of a relative. (The absence arising from this condition is limited to a period of three days unless a reasonable causes [sic] may be shown by the applicant child for a longer absence.)
- (e) Medical or dental appointment. (The approving authority may require the written statement of a physician or dentist if it's [sic] deemed appropriate.)
- (f) Observance of religious holidays. (Any child shall be excused if his/her absence was for the purpose of observing a religious holiday consistent with his/her truly held religious beliefs.)
- (g) College visitation. (The approving authority may require verification of the date and time of the visitation by the college, university, or technical college.)
- (h) Emergency or other set of circumstances in which the judgment of the superintendent of schools constitutes a good and sufficient cause for absence from school...

Per the Average Daily Membership (ADM) Resource Guide, the school district must determine by contact with the parent or guardian if the reason for absence is one of the seven listed. If the reason for absence is not one of the seven, the student must be marked unexcused for that day and the day does not count toward the ADM for the October count week. Written documentation is required for excused absences and should be dated and collected in a timely fashion.

Ohio Revised Code Section 3321.04(C) states, in part, "The board of education of the city school district may in the rules governing the discipline in such schools, prescribe the authority by which and the manner in which any child may be excused for absence from such school for good and sufficient reasons."

Pursuant to Ohio Revised Code Section 3321.04(C), CCS's Board Policy Section 5131.3 states, in part, "Schools shall keep record of every excused and unexcused absence of each student. School administration shall notify parents and guardians of the expectation that the parent or guardian will report the student's absence to the school officials before 9:30 a.m. each day the student is absent. In the event that such a report is not made, school officials shall notify the parent or guardian about the absence and request a written excuse signed by the parent within two school days of the return from each absence. If no report of absence or written excuse is received, the absence shall be deemed unexcused."

For the Period, we identified 5,209 students for which there was a reduction in unexcused absences from the initial submission to the final submission of October Count Week data to ODE. CCS did not provide sufficient supporting documentation to justify the reduction for 73 of the 100 students examined. In 20 of the 73 instances, we identified other reasonable purposes supporting the noted reduction in unexcused absences; however, CCS did not provide documentation supporting the documented cause. Failure to maintain documentation supporting changes from unexcused absences to excused, present,

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or some other attendance record increases the likelihood of inaccurate reporting of student attendance data. Inaccurate reporting of student attendance data could unjustly affect attendance rates for CCS report card purposes and result in a misallocation of the state's funding.

We recommend CCS maintain relevant supporting documentation for student excuses from school attendance, including but not limited to, those absences initially identified as unexcused absences and subsequently changed to excused, present, or some other attendance record. CCS should ensure the maintenance of such documentation is in compliance with requirements outlined within the Ohio Revised Code, Ohio Administrative Code, ODE EMIS Manual, and CCS policies.

EBM's reliance on the prior fiscal year's student population ultimately deprived CCS of the ability to increase its funding by making undocumented changes to its 2010 October count. Under EBM, CCS's 2011 funding was based on the count taken in the 2009-2010 school year. The 2011 fiscal year count originally was supposed to count towards the 2011-2012 school year. With funding reverting to the current population-based model in the 2011-2012 school year; however, use of a prior year's population ended. Though CCS never could have foreseen this, CCS's the 2010 Count Week basically never counted for state funding purposes. This is why there can be no finding for recovery based on CCS's undocumented changes to the 2010 Count Week.

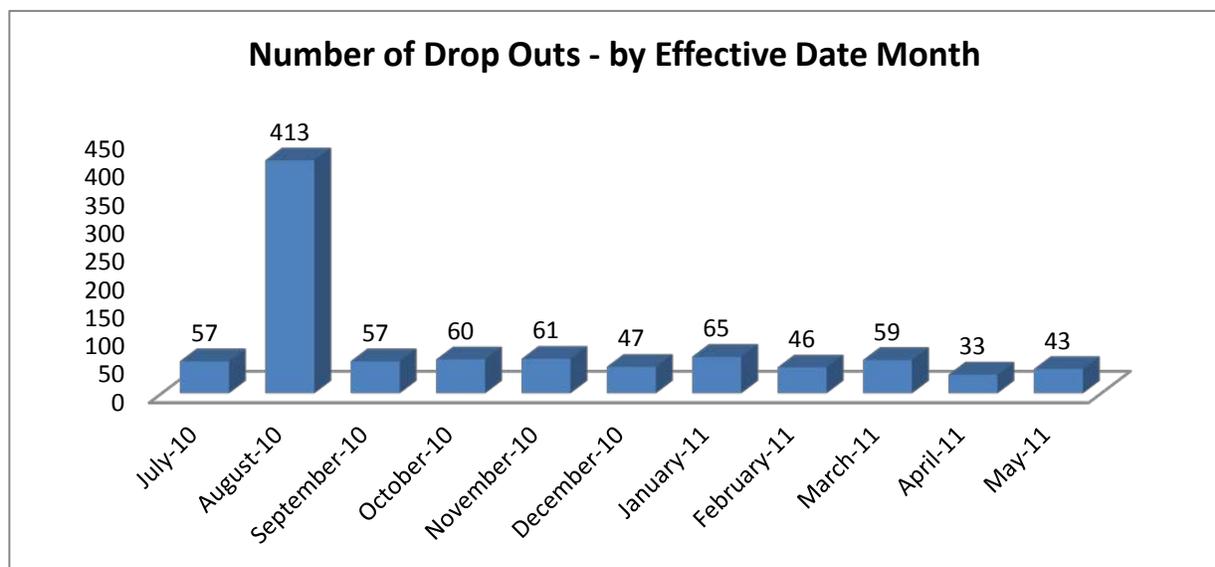
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Objective No. 6 – Student Drop Outs

PROCEDURES

We examined CCS records to determine whether CCS maintained documentation supporting students withdrawn from CCS as drop outs were withdrawn using the proper code, assigned a reasonable effective date, and recorded timely.

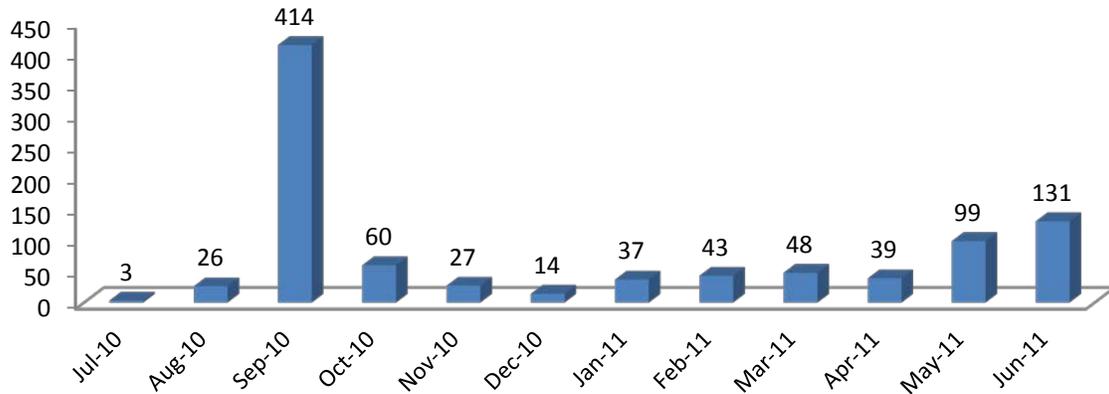
Based on data obtained from CCS, CCS withdrew 941 students using a drop out code during the Period. We analyzed the data for patterns or irregularities related to drop out effective and created dates. We noted the largest number of drop outs, 413 of the 941, were effective in August 2010. The following chart identifies the number of student drop outs by effective month:



We also noted the largest number of student drop outs created were 414 of the 941, created in September 2010, as identified below:

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Number of Drop Outs - by Month Drop out Created

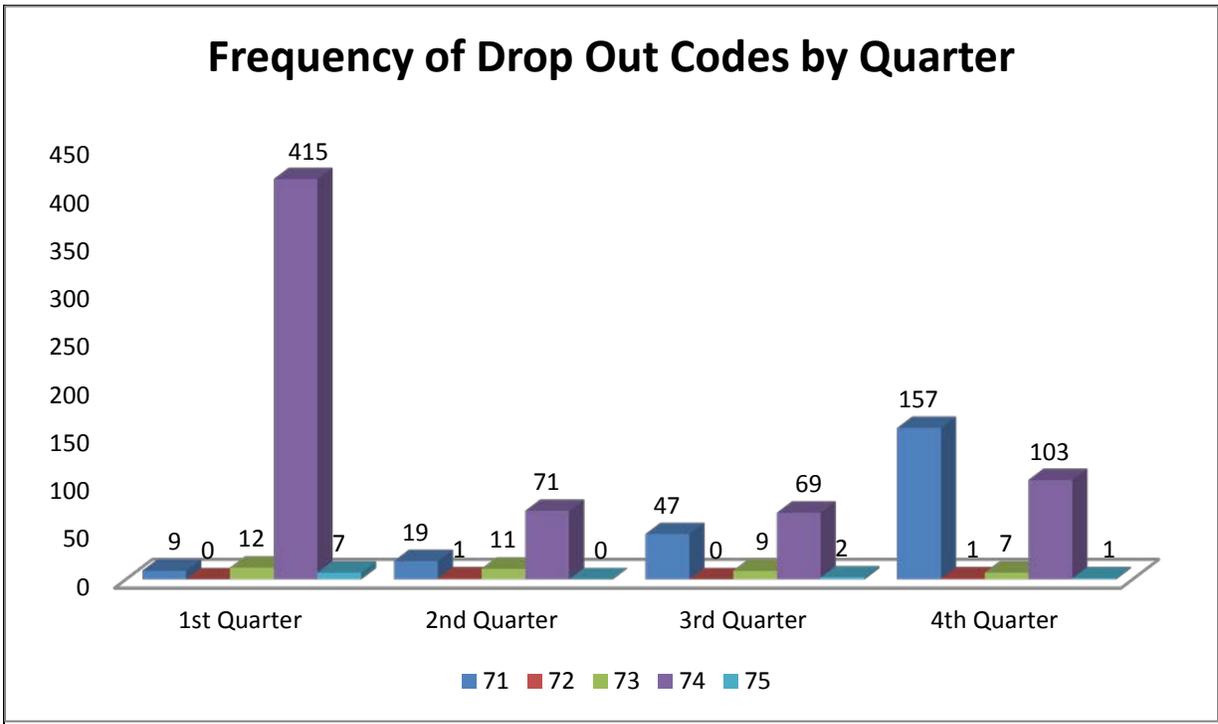


The following chart identifies the five different student drop out codes used by CCS during the Period and the number of students coded to each:

Code	Description	Total # of Students Coded as a Dropout
71	Withdrew due to Truancy/Nonattendance	232
72	Pursued Employment/Work Permit	2
73	Over 18 Years of Age	39
74	Moved	658
75	Student Completed Course Requirements	10
Total		941

The following graph details the frequency of drop out codes by quarter based on the drop out creation date for the 941 student drop out codes created during the Period:

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We identified 94 CCS schools recorded student drop outs during the Period. The following table details the number of student drop outs identified at each of the 31 CCS schools with ten recorded student drop outs or greater:

School	# of Drop Outs	# of Users Recording Drop Outs	Greatest # of Drop Outs Recorded by Any Individual User
1 South High School	74	2	71
2 East High School	57	3	44
3 Whetstone High School	57	2	56
4 Mifflin High School	47	4	20
5 Briggs High School	45	1	45
6 Burroughs Elementary School	28	1	28
7 Yorktown Middle School	24	1	24
8 Northland High School	23	2	20
9 West Mound Elementary School	22	3	10
10 Westmoor Middle School	22	3	19
11 Beechcroft High School	19	1	19
12 Fairmoor Elementary School	19	2	13
13 Sherwood Middle School	17	1	17
14 West Broad Elementary School	17	1	17

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	School	# of Drop Outs	# of Users Recording Drop Outs	Greatest # of Drop Outs Recorded by Any Individual User
16	Alum Crest High School	16	2	15
17	Salem Elementary School	16	1	16
18	Olde Orchard ES @ Old Shady	15	2	14
19	Trevitt Elementary School	14	1	14
20	Cassady Elementary School	13	1	13
21	Woodward Park Middle School	13	1	13
22	East Columbus Elementary	12	1	12
23	Eastgate Elementary School	12	1	12
24	Eastmoor Academy	12	2	8
25	Legacy at Brookhaven	12	1	12
26	Brookhaven High School	11	2	10
27	Johnson Park Middle School	11	2	10
28	Lindbergh Elementary School	11	1	11
29	North Linden Elementary School	11	1	11
30	Southmoor Middle School	11	1	11
31	Africentric Early College	10	1	10

We selected 200 students withdrawn using a drop out code from schools which had 20 or more students withdrawn as a student drop out during the Period. We requested CCS provide documentation to support a reasonable basis for the code used and the effective date of the recorded withdrawal. The number of students selected by school was stratified as follows based on the number of student drop outs recorded:

School Name	# of Student Drop Outs Recorded	% of Total	# Selected
South High School	74	18%	37
East High School	57	14%	29
Whetstone High School	57	14%	29
Mifflin High School	47	12%	23
Briggs High School	45	11%	22
Burroughs Elementary School	28	7%	14
Yorktown Middle School	24	6%	12
Northland High School	23	6%	12
West Mound Elementary School	22	6%	11
Westmoor Middle School	22	6%	11
Total	399	100%	200

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RESULTS

CCS provided documentation from the students' cumulative files or elsewhere related to the use of the drop out codes for the 200 students selected. Of the 200 student drop outs examined:

- 25 represented students for which adequate documentation was provided which supported a reasonable basis for the code used;
- 139 represented students for which documentation provided did not support a reasonable basis for the code used;
- 36 represented students for which documentation provided did not support a reasonable basis for the code used; however, the documentation supported a reasonable basis for another code. For example, eight students withdrawn using code 71, Withdrew Due to Truancy/Nonattendance, could have reasonably been withdrawn using code 73, Over 18 Years of Age.

In addition, we examined the documentation provided to support the recorded effective date of the drop out. For the 200 student drop outs examined:

- 32 represented students for which adequate documentation was provided which supported a reasonable basis for the effective date;
- 157 represented students for which documentation provided did not support a reasonable basis for the effective date;
- 11 represented students for which documentation provided did not support a reasonable basis for the effective date; however, the documentation supported a reasonable basis for another effective date.

Timeliness of recording student drop outs potentially impacts CCS's 2010 October Count Week data submitted to ODE. Using CCS data, we compared the effective withdrawal dates to the withdrawal creation dates to provide a measure of timeliness to CCS's process.

The following tables provide results of the comparison between the effective drop out date and the date the drop out was created within the SIS:

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Code	Description	Total # of Students Coded as a Dropout	Range	Average days	# of students >60 days
71	Withdrew due to Truancy/Nonattendance	232	0-267	101	139
72	Pursued Employment/Work Permit	2	26-50	38	0
73	Over 18 Years of Age	39	0-283	94	22
74	Moved	658	-6*-283	38	109
75	Student Completed Course Requirements	10	43-232	86	4
	Total	941	-	71	274

*We noted one student recorded as moved within the SIS six days prior to the actual date of the dropout.

Code	Description	<30 days	31-60 days	61-90 days	91-120 days	>120 days	Total
71	Withdrew due to Truancy/Non-attendance	58	35	27	23	89	232
72	Pursued Employment/Work Permit	1	1	0	0	0	2
73	Over 18 Years of Age	9	8	6	7	9	39
74	Moved	447	102	54	18	37	658
75	Student Completed Course Requirements	0	6	2	0	2	10
	Total	515	152	89	48	137	941

Of these 941 students withdrawn by CCS as student drop outs during the Period, we noted 337 students were re-enrolled into CCS during the Period.

Also, for the 200 students examined, we compared the withdrawal effective date to the withdrawal created date.

Code	Description	Students Examined	Range	Average days	# of students >60 days
71	Withdrew due to Truancy/Nonattendance	87	0-267	102	53
72	Pursued Employment/Work Permit	1	N/A	50	0
73	Over 18 Years of Age	14	0-283	109	10
74	Moved	98	7-283	60	28
	Total	200	-	80	91

Finally, we noted 24 of the 941 student drop outs during the Period had a withdrawal with a recorded effective date prior to October Count Week (October 4, 2010); however, the withdrawal was created and entered in the SIS after CCS submitted the final October Count Week data to ODE (January 21, 2011). Based on data provided by ODE, CCS included 20 of these student drop outs in the 2010 October Count Week data submitted to ODE, as noted below:

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School	Student Drop outs Identified	Student Drop outs Included in Count Week Submission
East High School	8	7
South High School	6	5
Legacy at Brookhaven	3	3
Briggs High School	1	1
Fort Hayes Arts & Academic HS	1	1
Parkmoor Elementary School	1	1
The Leadership Institute	1	1
Yorktown Middle School	1	1
Centennial High School	1	0
Special Education	1	0
Total	24	20

The inconsistencies in CCS and ODE data created by CCS not recording the 20 drop outs noted above timely potentially impacted CCS's October Count Week data submitted to ODE.

NONCOMPLIANCE CITATION

Reporting of Student Drop Outs Due to Truancy

Ohio Revised Code Section 3321.13(B) states, in part:

- (1) Upon receipt of information that a child of compulsory school age has withdrawn from school for a reason other than because of change of residence and is not enrolled in and attending in accordance with school policy an approved program to obtain a diploma or its equivalent, the superintendent shall notify the registrar of motor vehicles and the juvenile judge of the county in which the district is located of the withdrawal and failure to enroll in and attend an approved program to obtain a diploma or its equivalent. A notification to the registrar required by this division shall be given in the manner the registrar by rule requires and a notification to the juvenile judge required by this division shall be given in writing. Each notification shall be given within two weeks after the withdrawal and failure to enroll in and attend an approved program or its equivalent.

In addition, CCS Board Policy Section 5131.3 provided procedures for CCS to follow when students violated compulsory attendance laws. Per CCS's policy, when CCS identifies a student of compulsory school age has withdrawn from school for a reason other than a change of residence and is not enrolled in and attending an approved program to obtain a diploma or its equivalent, CCS shall notify the registrar of motor vehicles and the county juvenile judge of the withdrawal and failure to enroll in and attend school.

Of the 200 student drop outs examined, CCS withdrew 87 students using code 71, Withdrew Due to Truancy/Nonattendance. However, in 71 of those instances neither separate documentation provided by CCS nor documentation within the student cumulative file provided by CCS proved that CCS made the required notifications to the registrar of motor vehicles or the county juvenile court system.

Without proper documentation maintained to support the truancy drop out code used, management cannot be reasonably assured CCS has met the statutory notification requirements or complied with established CCS board policies.

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We recommend CCS maintain all documentation regarding notification of a student's truancy withdrawal from school to ensure compliance with Ohio Revised Code Section 3321.13(B) and CCS policy. We also recommend CCS consider if additional policies and procedures are warranted to ensure the rules and regulations related to student truancy notification are complied with consistently and completely.

MANAGEMENT RECOMMENDATIONS

Withdrawal Codes and Effective Withdrawal Dates for Student Drop Outs

ODE provides various codes for student withdrawals, including student drop outs, as documented within the statewide Education Management Information System (EMIS) Manual. The EMIS Manual describes the meaning of each of the student withdrawal codes to record when students leave a school district.

CCS did not consistently maintain documentation to support the selected withdrawal code and effective date of the student drop out withdrawal. We noted the documentation provided by CCS for 175 of 200 students examined did not support a reasonable basis for the code selected by CCS. In 36 of these instances, while documentation did not support the code selected, documentation provided did support a reasonable basis for another available withdrawal code. Additionally, the documentation provided by CCS for 168 of the 200 students examined did not support a reasonable basis for the effective date of withdrawal. In 11 of these instances, while documentation did not support the effective date recorded, documentation provided did support a reasonable basis for another effective date for the withdrawal.

Further, CCS did not have a written policy governing student drop outs or other withdrawals that clearly established proper use of withdrawal codes, setting effective dates, required reviews and approvals, and required documentation to support the withdrawal code used by CCS.

Failure to maintain documentation supporting the proper coding and effective dates of student withdrawals increases the likelihood that student information reported to ODE will be inaccurate or incomplete. This also limits the ability of CCS management and ODE to ensure accurate components of CCS's annual report card as well as to ensure appropriate submission of October Count Week data.

We recommend CCS maintain documentation supporting student drop outs and other student withdrawals to ensure the code selected and effective date recorded are accurately reported. We further recommend CCS establish written policies governing the use of withdrawals and establishing effective dates, and require supervisory approval of student drop outs and other withdrawals. This policy should also establish the required documentation to be maintained in support of each specific withdrawal code used and require periodic management review of documentation to ensure CCS maintains appropriate supportive documentation.

Timeliness of Recording Withdrawals

CCS should make student enrollment status determinations in a timely manner, including student drop outs and other student withdrawals.

Of the 941 student drop outs recorded during the Period, we noted the following:

- 274 students had an effective withdrawal date greater than 60 days prior to the creation of the withdrawal in CCS's SIS;
- The average number of days between the effective date of the withdrawal and the creation of the withdrawal in the SIS was 71 days;
- 137 of the 274 students noted above had an effective withdrawal date greater than 120 days prior to the creation of the withdrawal in CCS's SIS. The largest noted difference between effective date of the withdrawal and the creation of the withdrawal in the SIS was 283 days.

Failure to ensure timely student enrollment status determinations, including student drop outs and other withdrawals, increases the risk of inaccurate and incomplete student data used for external reporting and

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internal decision making. Inaccurate or incomplete data reported to external parties increases the risk of incorrect funding levels or erroneous academic report card results. For instance, we noted 20 students with recorded effective withdrawal dates prior to the October 2010 Count Week; however the entry into the system to create the withdrawal was not initiated until after CCS submitted its final October 2010 Count Week data. As described in the Introduction, October Count Week data submitted to ODE has historically been a component of the basis on which school district funding is calculated.

We recommend CCS closely evaluate the steps and processes in place to record a change in enrollment status to identify bottlenecks and circumstances that do not allow CCS to record these actions timely. CCS should then set a quantifiable goal to improve its timeliness and implement policies or procedures directed at achieving its goal.

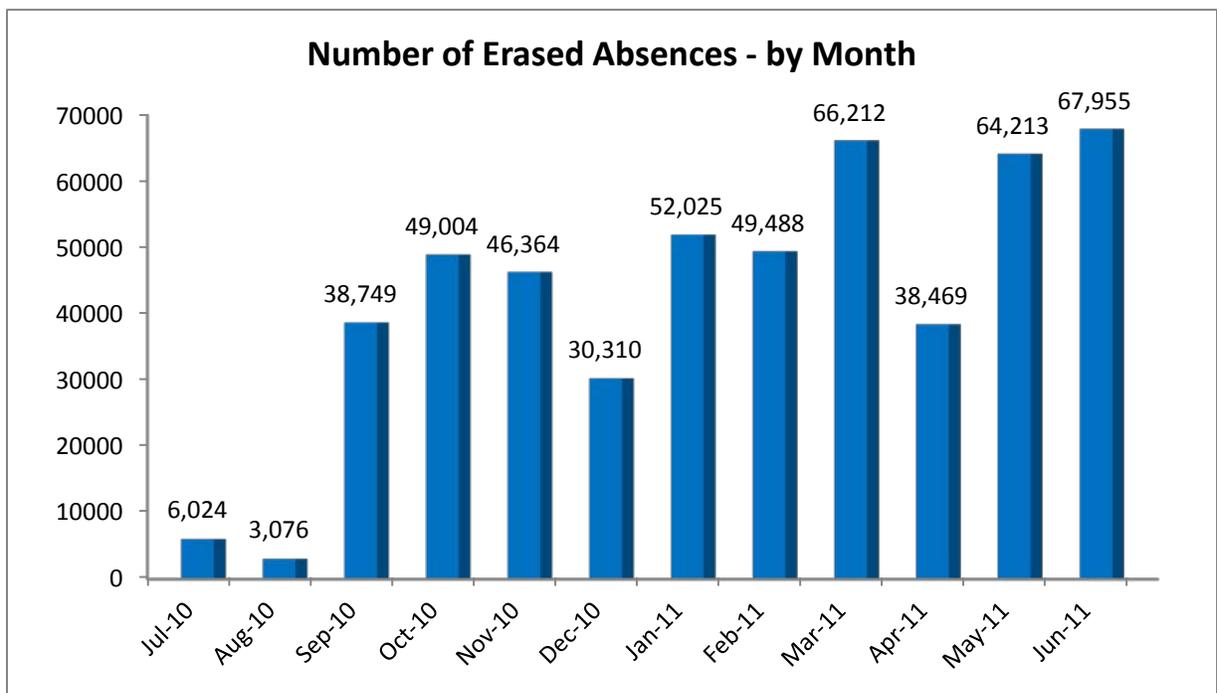
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Objective No. 7 – Erasing Absences

PROCEDURES

We examined CCS records to determine CCS removed student absences for reasonable purposes, maintained documentation supporting absence removals, and whether exceptions noted had a potential impact on CCS's 2010 October Count Week data submitted to ODE.

Data requested and obtained from CCS identified 511,889 erased absences for the Period, with 132,168 (25.8%) erased absences initiated in May and June 2011. May and June are significant as they are at the end of the school year and after distribution of preliminary academic progress report card results by ODE. Absences for AM and PM were accounted for separately; therefore, each individually reported erased absence represents an absence for one half of one day. The following chart identifies the number of absence deletions initiated by month during the Period.



Analysis of the data noted 19,674 unique students with erased absences initiated during May and June 2011. Data analysis further noted 455 unique users from 138 CCS schools or administration buildings erased student absences during May and June 2011. The following table identifies schools or administration buildings with at least 1,500 erased absences initiated during May and June 2011, and the number of users which erased absences at the school during May and June 2011:

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School	# of Erased Absences	# of users who erased absences
Linden-McKinley STEM Arcadia	11,061	7
West High School	10,231	10
Briggs High School	8,643	9
6th Street Annex	7,854	10
Huy Elementary School	6,067	3
East High School	5,757	16
Whetstone High School	5,757	10
Walnut Ridge High School	5,016	11
Northland High School	4,986	5
Independence High School	3,693	17
South High School	2,925	6
Beechcroft High School	2,703	5
Westmoor Middle School	2,189	7
Mifflin High School	2,006	13
Marion-Franklin High School	1,942	14
Eastmoor Academy	1,859	19
Johnson Park Middle School	1,757	2
Mifflin Middle School	1,655	6
Yorktown Middle School	1,654	3
Fort Hayes - Reception Center (Generals House)	1,648	4
Weinland Park Elementary School	1,622	2
West Broad Elementary School	1,579	2
Southmoor Middle School	1,500	3
Remaining 115 schools	38,064	271
Total	132,168	455

Analysis of CCS-provided data noted 2,420 students with more than 10 erased absences initiated during May and June 2011. We selected 120 students with erased absences during May and June 2011. Of the 120 students selected, 96 students were also examined as part of Objective 8, withdrawal and re-enrollment created on the same day in May and June 2011, and six additional students were selected from each range of erased absences identified below:

# of Erased Absences	Number of Students
300-228	6
227-155	19
154-83	185
82-10	2,210

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RESULTS

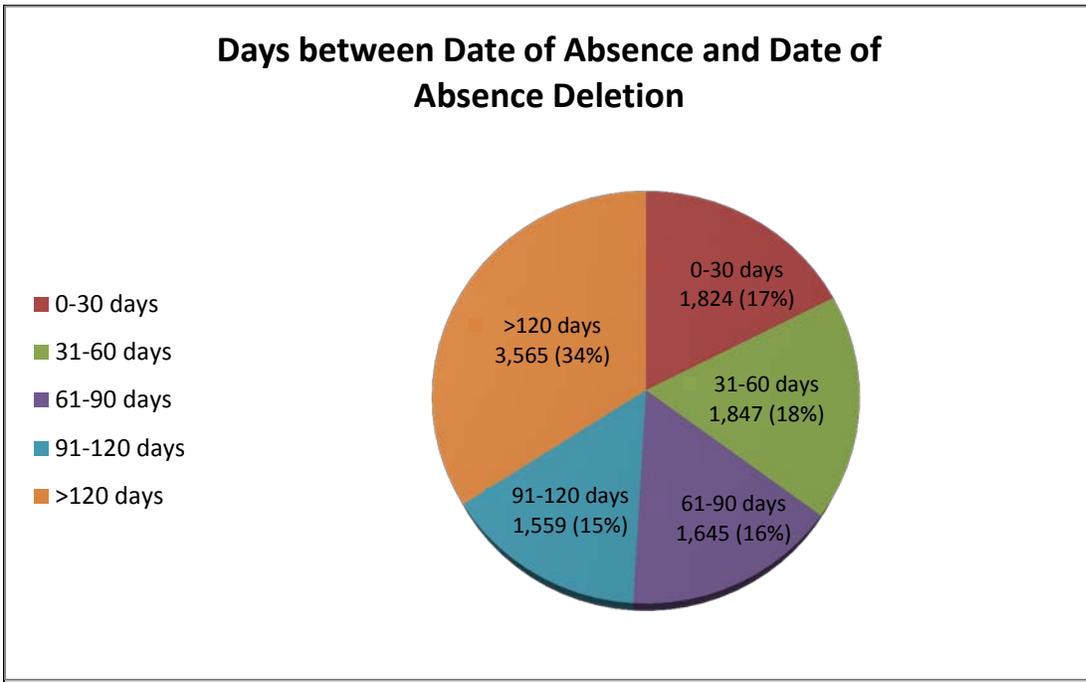
CCS provided narrative explanations asserting the reasons student absences were erased by CCS personnel during the Period. The 120 students selected for examination had a total of 10,440 absences that were erased initiated in May and June 2011. The number of erased absences per student ranged from one to 298 absences. Of the 10,440 erased absences examined:

- 7,419 (71.1%) were automatically erased by the SIS on the same day and at the same time as when the student withdrawal was created in the SIS (i.e. withdrawal creation date);
- 1,498 (14.3%) were erased by CCS personnel on the same day as when the student withdrawal was created in the SIS (i.e. withdrawal creation date). 550 of the 1,498 related to absences that occurred prior to the student's withdrawn date;
- 1,523 (14.6%) were erased by CCS personnel on a day other than the withdraw creation date. The range between the date of absence and the date the absence was erased was from -1 to 277 days.

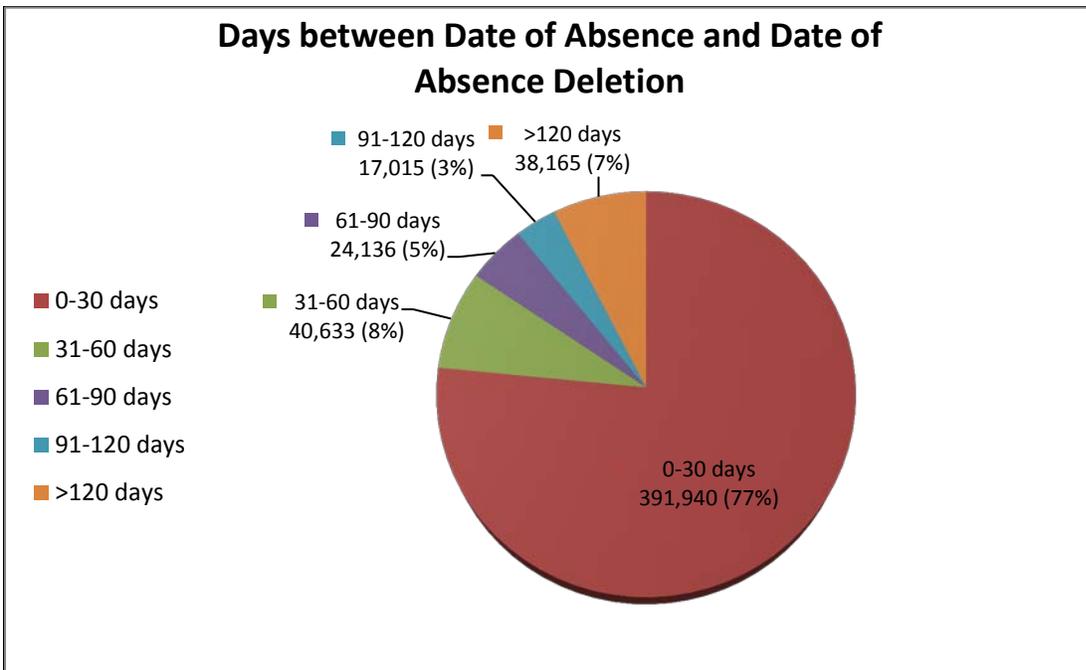
Of the 10,440 erased absences examined, CCS provided documentation supporting only four erased absences. CCS provided various general explanations why an absence were deleted, including cross-checking absences against reports indicating students were present, and verbal communication or physical observation with teachers, administrators, or staff advising students had been incorrectly marked as absent. CCS asserted there was not a single or uniform method for documenting erased absences. CCS provided no other documentation to support erased absences. CCS also asserted that when a withdrawal is entered into the SIS all absences are erased from the withdrawal effective date through the withdrawal creation date.

In addition, we calculated the number of days between the date the absence occurred and the date the absence was deleted. We noted 3,565 (34%) absences were erased 120 days or more after the date of the absence. The following chart identifies the date ranges for the 10,440 absences examined:

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The following chart identifies the date ranges for the entire population of 511,889 erased absences during the Period:



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MANAGEMENT RECOMMENDATIONS

Timeliness of Erased Absences

During the Period, CCS identified 511,889 erased absences, each representing an erasure of an AM or PM absence. Of these erased absences, 132,168 were initiated in May and June 2011, which are significant months as they are at the end of the year and after distribution of preliminary academic progress report card results by ODE.

For 10,440 of these erased absences, we calculated the number of days between the date of the absence and the date the absence was deleted, noting 3,565 (34%) of the absences were erased 120 days or more after the date of the absence. Also, in total, 8,616 (87%) of the 10,440 absences examined were erased more than 30 days after the date of the absence.

While the deletion of previously recorded absences may be necessary at times, failure to ensure such changes are made in a timely manner increases the likelihood that previously recorded absences are unjustly erased. This also limits the ability of CCS management and ODE to ensure accurate components of CCS's annual report card.

We recommend CCS ensure absence erasures, as warranted, are made in a timely manner. CCS should consider monitoring procedures of such erased absences to identify red flags or other anomalies requiring further review. Additionally, CCS should consider establishing a time period threshold from absence to erasure after which further documentation is required to support the cause for the lack of timeliness from absence to erasure.

Maintenance of Documentation for Erased Absences

While CCS provided general descriptions of circumstances that might warrant or justify erasing previously recorded absences, in only four instances did CCS provide actual documentation supporting the noted erased absences. Further, CCS did not have policies and procedures governing erased absences.

Failure to maintain documentation supporting absence erasures limits management's ability to ensure recorded absences are erased for legitimate purposes and increases the likelihood that such absences are unjustly erased. Failure to establish written policies and procedures over erasing absences creates inconsistency and ambiguity among CCS personnel as to the appropriate procedures to be followed when the erasure of recorded absences is deemed warranted.

We recommend CCS ensure supporting documentation is maintained for all erasures of previously recorded absences. We further recommend CCS establish written policies and procedures governing the process of erasing absences, requiring supervisory approvals, and clearly specifying allowable circumstances for the erasure of previously recorded absences. This policy should also establish the required documentation to be maintained in support of erased absences and require periodic management review of documentation to ensure CCS maintains appropriate supportive documentation.

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Objective No. 8 – Withdrawal/Readmit Students

Unlike the investigation into grade changes by administrators, the investigation into attendance data altering within CCS revealed a complex, top-down effort to alter data for improper purposes. This process was initiated and directed by Steve Tankovich at the Kingswood Data Center. He first directed the staff at Kingswood to alter the attendance data with no reference to the students' cumulative files. The staff at Kingswood eventually refused to continue this practice without written instructions from Steve Tankovich. Rather than providing such written instructions, Steve Tankovich then began the practice of having the school principals meet with him at the end of the school year, after the OGT test results were available, to provide them with a list of students who had poor attendance and who had failed parts of the OGT tests.

One possible explanation considered by AOS investigators was that the EMIS Guidelines were vague and open to interpretation. The manner in which the attendance data were altered by CCS does not support this explanation. However, the results of our statewide attendance audit did not support this theory since the vast majority of schools were found to be in compliance with few or no errors.

The ODE EMIS manual lists the available codes for withdrawing students from a district. One of the codes is Code 71 Withdrew Due to Truancy/Nonattendance. It has been suggested this means nonattendance is a different act from truancy. Steve Tankovich instructed principals to withdraw and re-enroll students who had ten or more consecutive unexcused absences. These students met the statutory definition of chronic and habitual truant. Therefore, these students were, by Ohio law, truant not “nonattending.”

In a significant majority of the cases reviewed, CCS used other codes, including Code 41 Transferred to Another Ohio School, as the justification for the withdrawal of the student. In the cases reviewed by both the Internal Auditor as well as by AOS auditors, there is no evidence to support the transfer of the student to another district. The only reasonable conclusion is that the attendance data was being altered through the deliberate use of false information. This is prohibited by Ohio law.

Furthermore, the procedure utilized by Steve Tankovich to withdraw and re-enroll students violates Ohio law by its own terms. As previously discussed, Revised Code Section 2152.02 states, in relevant part:

(D) "Chronic truant" means any child of compulsory school age who is absent without legitimate excuse for absence from the public school the child is supposed to attend for seven or more consecutive school days, ten or more school days in one school month, or fifteen or more school days in a school year.

Steve Tankovich directed building administrators that students who are legally truant under state law (i.e., absent without an excuse for ten or more consecutive school days) be withdrawn and re-enrolled. Those students who were to be withdrawn and re-enrolled under this policy were, pursuant to Ohio law, “chronic truants.” Therefore, there is no legal argument which can be put forth that CCS was attempting to correct a matter involving students who were not attending school but who did not fall within Ohio law or school board policy as being truant.

Once a student meets the qualifications to be a “chronic truant”, Ohio law mandates the school district take corrective action pursuant to Revised Code Section 3321.19 which states, in relevant part:

*(E) Upon the failure of the parent, guardian, or other person having care of the child to cause the child's attendance at school, if the child is considered a chronic truant, the board of education of the school district or the governing board of the educational service center **shall file a complaint** in the juvenile court of the county in which the child has a residence or legal settlement or in which the child is supposed to attend school jointly against the child and the parent, guardian, or other person*

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having care of the child. A complaint filed in the juvenile court under this division shall allege that the child is a delinquent child for being a chronic truant and that the parent, guardian, or other person having care of the child has violated section 3321.38 of the Revised Code.

Ohio law requires the filing of a complaint in Franklin County Juvenile Court in the instances in which a student was absent without a proper excuse for ten or more consecutive days. However, the process created and enforced by Steve Tankovich had the contrary result of altering the student's attendance data. This made it impossible for Student Support Services to proceed with Juvenile Court complaints which had been previously filed. The process used by CCS also made it impossible for Student Support Services to file complaints with Juvenile Court in additional instances identified by CCS's end-of-the-year review of attendance data. As a result of the altering of government records and evidence, pending complaints in Franklin County Juvenile Court were improperly dismissed, and intervention on behalf of the truant students did not take place.

The audit conducted by CCS's own Internal Auditor further established the students whose attendance data was altered did not fit the criteria established by Steve Tankovich. The Internal Auditor examined the available records in 105 cases and determined that in 68 of the cases the students were actually attending school during the time period in which they were withdrawn and re-enrolled by administrators for CCS. This is another example of CCS deliberately altering attendance data by entering false information into the school's EMIS reporting system for the purpose of improving a school building's AYP or meeting the safe harbor requirements.

School principals who were interviewed by AOS investigators stated they were advised by Steve Tankovich and Michael Dodds to withdraw and re-enroll students who had failed their OGT tests. Had the procedure of withdrawing and re-enrolling students been a legitimate effort to accurately represent attendance data, the policy would have been applied regardless of the results of the OGT tests. The profiling of students who failed the OGT tests demonstrates the sole purpose was to improperly report false attendance data to impact the school building's and CCS's AYP.

The purpose of the federal No Child Left Behind Act is to hold school districts accountable for the education of students utilizing standardized testing and data analysis. To accomplish this, the school districts are required to accurately report data. Failure to accurately report data can result in financial penalties against a district by the Ohio Department of Education.

Ohio law provides consequences for the false reporting of data to ODE through the EMIS system in Revised Code Section 3301.0714(L) which states, in relevant part:

- (1) *In accordance with division (L)(2) of this section and the rules adopted under division (L)(10) of this section, the department of education may sanction any school district that reports incomplete or inaccurate data, reports data that does not conform to data requirements and descriptions published by the department, fails to report data in a timely manner, or otherwise does not make a good faith effort to report data as required by this section.*
- (2) *If the department decides to sanction a school district under this division, the department shall take the following sequential actions:*
 - (a) *Notify the district in writing that the department has determined that data has not been reported as required under this section and require the district to review its data submission and submit corrected data by a deadline established by the department. The department also may require the district to develop a corrective action plan, which shall include provisions for the district to provide mandatory staff training on data reporting procedures.*

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- (b) *Withhold up to ten per cent of the total amount of state funds due to the district for the current fiscal year and, if not previously required under division (L)(2)(a) of this section, require the district to develop a corrective action plan in accordance with that division;*
- (c) *Withhold an additional amount of up to twenty per cent of the total amount of state funds due to the district for the current fiscal year;*
- (d) *Direct department staff or an outside entity to investigate the district's data reporting practices and make recommendations for subsequent actions. The recommendations may include one or more of the following actions:*
 - i. *Arrange for an audit of the district's data reporting practices by department staff or an outside entity;*
 - ii. *Conduct a site visit and evaluation of the district;*
 - iii. *Withhold an additional amount of up to thirty per cent of the total amount of state funds due to the district for the current fiscal year;*
 - iv. *Continue monitoring the district's data reporting;*
 - v. *Assign department staff to supervise the district's data management system;*
 - vi. *Conduct an investigation to determine whether to suspend or revoke the license of any district employee in accordance with division (N) of this section;*
 - vii. *If the district is issued a report card under section 3302.03 of the Revised Code, indicate on the report card that the district has been sanctioned for failing to report data as required by this section;*
 - viii. *If the district is issued a report card under section 3302.03 of the Revised Code and incomplete or inaccurate data submitted by the district likely caused the district to receive a higher performance rating than it deserved under that section, issue a revised report card for the district;*
 - ix. *Any other action designed to correct the district's data reporting problems.*

The false reporting of student attendance data resulted in the likelihood of false and misleading school report cards being issued by ODE. CCS intentionally reported false and inaccurate attendance data to ODE for the purpose of misrepresenting the AYP or safe harbor status of individual school buildings and the district itself. These misrepresentations potentially resulted in individual school buildings within CCS and the district itself avoiding the consequences imposed by Revised Code Section 3301.0714(L) for failure to meet AYP.

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PROCEDURES

In support of the investigation we examined CCS records to determine if CCS maintained documentation supporting the nature and purpose of student withdrawals and re-enrollments created on the same day during the months of May and June 2011. May and June are significant months as they are at the end of the school year and after distribution of preliminary academic progress report card results by ODE.

Data requested and obtained from CCS identified 374 student withdrawals and re-enrollments created on the same day during May and June 2011. Of the 374 students, AOS or CCS's internal audit department previously examined 158 of the students. The results of CCS's internal audit department were reported in its Special Review Report titled, "*Student Altered Attendance Records Review for School Year 2010-2011*", issued on December 20, 2012. The results of the AOS's previous examination are reported in Objective 9 of this report. Of the remaining 216 students, AOS SIU selected all 106 high school students for further examination.

On May 2, 2013, AOS executed a search warrant for the 106 students' cumulative files. We examined the student cumulative files for relevant documentation supporting the nature and purpose of the student withdrawals and re-enrollments; as well as their effective dates.

RESULTS

We examined the student's cumulative files for relevant documentation supporting the nature and purpose of the student's withdrawal and re-enrollment on the same day during the months of May and June 2011. CCS provided additional information from its Student Intervention System. Of the 106 students examined:

- 104 student cumulative files or additional information provided by CCS did not contain relevant documentation supporting the nature and purpose of the student's withdrawal from CCS;
- CCS maintained documentation supporting the nature and purpose of two students' withdrawals from CCS. CCS maintained one student's signed withdrawal form and another student's expulsion procedure checklist and expulsion letter which supported the withdrawal dates identified within the SIS;
- 106 student cumulative files or additional information provided by CCS did not contain relevant documentation supporting the nature and purpose of the students' re-enrollment date.

We also examined the student's Cumulative Record Card maintained within the cumulative folder to determine if the student's withdrawal and re-enrollment were recorded. The Cumulative Record Card is a document maintained within each student's cumulative folder which contains information pertaining to the student, including but not limited to, updates each time a student enrolls or withdraws from a CCS school. Of the 106 students examined:

- 99 student cumulative files did not identify the withdrawal and re-enrollment on the students' Cumulative Record Card;
- Two Cumulative Record Cards accurately identified the students' withdrawals from CCS;

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- Five student cumulative files were not obtained during the search warrant; therefore, we were not able to examine the Cumulative Record Card. All excuses from parents, and other documents to support enrollment and withdrawal, regardless of format or condition, become official attendance records. Ohio Rev. Code §3317.031 requires, “this membership record shall be kept intact for at least five years and shall be made available to the State Board of Education or its representative in making an audit of the average daily membership or the transportation of the district.” The AOS will also refer this matter to the Columbus City Attorney’s Office, Franklin County Prosecuting Attorney, and U.S. Attorney’s Office for their consideration.

NONCOMPLIANCE

Due Process for Truant Students

Ohio Rev. Code §3321.19 defines truancy and empowers Ohio school governing boards to adopt their own policies for intervention and withdrawal of students. If a parent, guardian, or other custodian of a habitual truant fails to cause the child’s attendance at school, the board of education may proceed with an intervention strategy in accordance with its adopted policy, may initiate delinquency proceedings, or both. Each board is required under Ohio Rev. Code §3321.191 to adopt a policy to guide employees in addressing and ameliorating the habitual truancy of students. If the board has established an alternative school, assignment to the alternative school must be included in the policy as an intervention strategy. Currently, while certain school association organizations provide sample policies, ODE does not have written business rules that provide specific policies or direction to school boards. Based on the intent of the State and Federal statutes that follow, it is clear that school boards should immediately notify students and their parents or guardians that the student is deemed truant, provide an opportunity for intervention, counseling, truancy prevention mediation, and parental involvement programs; notify the Registrar of Motor Vehicles, if applicable; take appropriate legal action; and assign the student to an alternative school prior to a school withdrawing the student due to truancy. Additionally, Ohio Rev. Code §3321.13 (B)(2) requires the Superintendent develop administrative guidelines that establish proper procedures so the student and his/her parents are provided the opportunity to challenge the attendance record prior to notification and withdrawal of students.

The concept of due process prior to withdrawal of truant students is further emphasized by the NCLB Act and IDEA. The NCLB Act requires every Title I eligible child be served under the program. Withdrawing students prior to receiving due process inaccurately inflates the school’s AYP report card rating, which results in an understatement of Title I allocations to the eligible schools within a school district. Overstatement and understatement of Title I allocations can impact federal funding in other federal programs since ODE must use Title I funding allocations to distribute a host of other Federal programs to schools, such as the federal Perkins Career Technical funding.

Similarly, IDEA requires school districts provide an alternative setting for the education of students that are legitimately truant. Failure to provide an opportunity for truant students to receive an alternative means of education is a fundamental violation of the intent of IDEA.

AOS identified systemic concerns regarding the withdrawal of students due to truancy without court adjudication. While CCS had written policies for truancy, CCS administrators circumvented these policies, depriving truant students of these interventions. Since CCS receives federal award allocations based both on U.S. Census data and its corresponding school report card rankings, with lower ranking schools receiving a higher percentage of available federal funding, CCS’s failure to count all students being educated within the school neglects students that have a right to be served by federal programs.

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Lack of Due Process Prior to Withdrawal

Special provisions of the law apply to any student who is considered to be either a “habitually truant” or a “chronic truant”. Ohio Rev. Code §2151.011 defines “habitual truant” as a school-age child who is absent from school without legitimate excuse for five or more consecutive days, seven or more days in a school month, or 12 or more school days in a school year. Ohio Rev. Code §3313.62 defines a “school month” as four school weeks. Ohio Rev. Code §2151.011 and §2152.02 define a “chronic truant” as a school-age child who is absent from school without legitimate excuse for seven or more consecutive days, ten or more days in a school month, or 15 or more days in a school year.

If a parent, guardian, or other custodian of a habitual truant fails to cause the child’s attendance at school, the board of education may proceed with an intervention strategy in accordance with its adopted policy, may initiate delinquency proceedings, or both, pursuant to Ohio Rev. Code §3321.19. Each board is required under Ohio Rev. Code §3321.191 to adopt a policy to guide employees in addressing and ameliorating the habitual truancy of students. If the board has established an alternative school, assignment to the alternative school must be included in the policy as an interventions strategy. If the parent, guardian, or other custodian of a chronic truant fails to cause the child’s attendance at school, the board must proceed directly with the filing of delinquency proceedings in the juvenile court by filing a complaint jointly against the student and the parent, guardian, or other custodian to have the child declared a delinquent child by reason of such truancy Ohio Rev. Code §3321.19.

The concept of due process prior to withdrawal of truant students is further emphasized by the NCLB Act and IDEA. The NCLB Act requires every Title I eligible child be served under the program. Withdrawing students prior to receiving due process inaccurately inflates the school’s AYP report card rating, which results in an understatement of Title I allocations to the eligible schools within a school district. Overstatement and understatement of Title I allocations can impact federal funding in other federal programs since ODE must use Title I funding allocations to distribute a host of other Federal programs to schools, such as the federal Perkins Career Technical funding.

Similarly, IDEA requires school districts provide an alternative setting for the education of students that are legitimately truant. Failure to provide an opportunity for truant students to receive an alternative means of education is a fundamental violation of the intent of IDEA.

A child is not truant until a court adjudicates the child truant under the statutes noted above, and therefore, cannot be withdrawn from a school for reason of truancy prior to the court’s adjudication. However, for the schools examined, AOS investigators found systemic weaknesses in the application of due process and withdrew students without court determination of truancy. In fact, as described later in this report, the Franklin County Prosecutor was unable to move forward with truancy proceedings due to the lack of available supporting documentation from CCS.

As a result, CCS report card was potentially misstated due to these students being sent to the State’s report card without court determination of truancy.

Maintaining Official Student Attendance Records

The Family Educational Rights and Privacy Law (FERPA), 20 U.S. Code, protects the rights of students and their parents regarding confidentiality, access to information and entitlement to a due process hearing if a disagreement arises. Parents and eligible students must be notified annually of their rights under FERPA.

Among other things, this law requires that a school must maintain: (1) a log of requests for access to information from education records as long as the records themselves are maintained; (2) parental statements commenting on student records as long as the records are maintained; and (3) educational records for which there is an outstanding request by a parent to inspect or review.

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IDEA, 20 U.S.C. 1400, provides all students with a Free Appropriate Public Education (FAPE). Regarding student records, IDEA provides parents with the right to request that school officials destroy records which are no longer needed.

Section 427 of General Education Provisions Act (GEPA) [20 U.S.C. 1232f], requires public school entities to include in their applications for Federal funds an explanation of how its program will ensure equitable access for students, teachers, and other program beneficiaries with specials needs. This law states that recipients of federal funds must retain records for three years after the completion of the activity for which funds are used. Special education records such as Individualized Education Plans (IEPs) and evaluations reports are examples of records covered by GEPA's records retention requirements.

However, Ohio Rev. Code §3317.031 includes a more restrictive burden for maintaining school attendance records. All excuses from parents, and other documents, regardless of format or condition, become official attendance records. Ohio Rev. Code §3317.031 requires this membership record be kept intact for at least five years and shall be made available to the State Board of Education or its representative in making an audit of the average daily membership or the transportation of the district. Since the Ohio Rev. Code is more restrictive, the five-year requirement for student records retention from Ohio Rev. Code §3317.031 supersedes the three-year period specified in federal legislation.

Although Ohio is under a flexibility waiver, student attendance is still a required part of the revised accountability structure under State law, which cannot be waived by the Federal government. Therefore, schools must maintain adequate student attendance records to support attendance events reported in EMIS to ODE, which are then included in the calculation of the local report cards. Based on the testing results, the lack of appropriate student attendance records is an important concern.

Also, Ohio Rev. Code §3313.672 requires schools obtain specific records from new students during the admission process for enrollment. Refer to Section 12 of this report for lists of schools with systemic issues (i.e., scrubbing) and episodic errors pertaining to incomplete student attendance documentation. As a matter of practice, based on the guidance included in ODE's 2011 EMIS Manual, Chapter 2, schools should not withdraw students for truancy, change of residency, or other reasons until receiving proof that the student has been determined to be truant by the court or is attending another school district.

During our testing of CCS enrollment for the 2010-11 school year, AOS identified several instances of missing or nonexistence student attendance records, which is contrary to the five-year student records retention period required by Ohio Rev. Code §3317.031.

Adequate Yearly Progress for Title I Schools

Title I, Sections 1116(a) and (b)(1), (7), and (8) of the ESEA (20 USC 6316(a) and (b)(1), (7), and (8)) and 34 CFR Sections 200.30 through 200.34 require school districts annually review the progress of each school served under Title I, Part A to determine whether the school has made AYP. Every school and district must meet AYP goals that the ODE Accountability Model (approved by USDOE) has established for reading and mathematics proficiency and test participation, attendance rate and graduation rate. AYP determinations for districts and schools are based on test participation and proficiency rate goals. These goals are evaluated for the student groups when the minimum subgroup size has been met. AYP graduation and attendance goals are evaluated for the "All Students" group only. Failure to meet any of the proficiency or participation goals, attendance levels or graduation targets results in the district or school not meeting AYP.

Title I, Sections 1111(h)(2) and 1116(a)(1)(C) of ESEA (20 USC 6311(h)(2) and 6316(a)(1)(C)) and 34 CFR Sections 200.36 through 200.38 also require each school district that receives Title I, Part A funds prepare and disseminate to all schools in the district—and to all parents of students attending those schools—an annual district-wide report card that, among other things, includes the number, names, and

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percentage of schools identified for school improvement and how long the schools have been so identified.

The State of Ohio and its schools are obligated under the NCLB Act to ensure information reported in their respective reports cards is accurate and complete. However, the lack of appropriate supporting documentation was systemic for CCS, causing significant concerns about school- or district-wide AYP determinations in CCS local report card.

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Objective No. 9 – Statewide Attendance Testing

PROCEDURES

We examined a selection of CCS students to determine whether CCS maintained documentation supporting the nature and purpose of mid-year breaks in enrollment and other attendance events for students identified by ODE as having been omitted from CCS's state report card results and reported only at the state level.

The AOS statewide assessment of school year 2010-2011 student attendance and enrollment systems for select Ohio schools, completed in February 2013, identified irregular student attendance, enrollment and withdrawal practices at CCS. Phase Three results of CCS students examined were excluded from the statewide assessment as these results were to be included within this Special Audit of CCS.

Using attendance data reported by CCS to ODE for the 2010-2011 school year, we randomly selected 1,081 students from 38 CCS schools, as identified during Phase Three of the statewide project, to determine whether CCS maintained supporting documentation for mid-year enrollment breaks or other attendance events reported to ODE.

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RESULTS

CCS provided documentation from the students' cumulative files, the SIS, or elsewhere to support mid-year enrollment breaks or other attendance events reported to ODE. Of the 1,081 students examined, we noted 312 students for which documentation provided did not support mid-year enrollment breaks or other attendance events causing the exclusion of the students' academic performance from CCS report card results and inclusion only at the State level.

The following charts identify the results of the 1,081 students examined:

	District IRN	School District Name	School Name	Tested State Roll Up Students	Issues Identified to Date (See notes for additional information)	Notes
1.	043802	Columbus CSD	Alum Crest High School	30	7	<p>1 – 74 Code, Moved, not known to be continuing, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>2 – 41 Code, Transferred to Another Ohio School District, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>4 – Enrollment – 4 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 2 of these instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 1 instance the student was withdrawn under code 51 (Verified Medical Reasons) prior to the re-enrollment; and in 1 instance the student was withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>
2.	043802	Columbus CSD	Beatty Park Elementary School	14	8	<p>1 – 41 Code, Transferred to Another Ohio School District, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>7 – Enrollment – 7 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 3 of these instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 1 instance the student was withdrawn under code 42 (Transferred to a Private School) prior to the re-enrollment; in 2 instances the students were withdrawn under code 40 (Transferred to Another School District Outside of Ohio) prior to the re-enrollment; and in 1 instance there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>

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3.	043802	Columbus CSD	Brookhaven High School	30	13	<p>1 – 45 Code, Transferred by Court Order/Adjudication, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>4 – 41 Code, Transferred to Another Ohio School District, 4 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>4 – 40 Code, Transferred to Another School District Outside of Ohio, 4 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>3 – Enrollment – 3 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 1 of these instances, the student was withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 1 instance the student was withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment; and in 1 instance there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p> <p>1 – Student file could not be located.</p>
4.	043802	Columbus CSD	Cassady Alternative Elementary School	30	4	<p>2 – 41 Code, Transferred to Another Ohio School District, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 40 Code, Transferred to Another School District Outside of Ohio, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – Enrollment – 1 instance for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment.</p>
5.	043802	Columbus CSD	Clearbrook Middle School	29	10	<p>2 – 42 Code, Transferred to a Private School, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 41 Code, Transferred to Another Ohio School District, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>7 – Enrollment – 7 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 3 of these instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 1 instance the student was withdrawn under code 51 (Verified Medical Reasons) prior to the re-enrollment; and in 3 instances there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>
6.	043802	Columbus CSD	Columbus City Preparatory School for Boys	7	2	<p>2 – 40 Code, Transferred to Another School District Outside of Ohio, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p>

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7.	043802	Columbus CSD	Columbus Downtown High School	11	0	Clean.
8.	043802	Columbus CSD	Columbus Global Academy	30	7	<p>2 – 40 Code, Transferred to Another School District Outside of Ohio, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>3 – Enrollment – 3 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 1 of these instances, the student was withdrawn under code 46 (Transferred out of the U.S.) prior to the re-enrollment; in 1 instance the student was withdrawn under code 41 (Transfer red to Another Ohio School District) prior to the re-enrollment; and in 1 instance the student was withdrawn under code 40 (Transferred to Another School District Outside of Ohio) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p> <p>2 – Students identified as first year Limited English Proficiency causing the student to be rolled up to the State. However, no documentation provided to support the student's enrollment date or Limited English Proficiency status.</p>
9.	043802	Columbus CSD	Dana Avenue Elementary School	30	10	<p>2 – 41 Code, Transferred to Another Ohio School District, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>8 – Enrollment – 8 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 5 of these instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; and in 3 instances there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>
10.	043802	Columbus CSD	Dominion Middle School	30	2	<p>2 – Enrollment – 2 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 1 of these instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; and in 1 instance the student was withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>
11.	043802	Columbus CSD	Eakin Elementary School	30	1	<p>1 - Enrollment – 1 instance for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment.</p>

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12.	043802	Columbus CSD	East High School	30	13	<p>2 – 71 Code, Withdrew Due to Truancy/Nonattendance, 2 instances which lacked appropriate supporting documentation for the noted withdrawal. No evidence of notification to juvenile court or Bureau of Motor Vehicles.</p> <p>5 – 41 Code, Transferred to Another Ohio School District, 5 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 40 Code, Transferred to Another School District Outside of Ohio, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>5 – Enrollment – 5 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 1 of these instances, the student was withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 3 instances, the student was withdrawn under code 71 (Withdrew Due to Truancy/Nonattendance) prior to the re-enrollment; and in 1 instance there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>
13.	043802	Columbus CSD	East Linden Elementary School	30	2	<p>1 – 74 Code, Moved, not known to be continuing, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 41 Code, Transferred to Another Ohio School District, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p>
14.	043802	Columbus CSD	Fairwood Alternative Elementary School	30	6	<p>1 – 74 Code, Moved, not known to be continuing, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>2 – 41 Code, Transferred to Another Ohio School District, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>2 – 40 Code, Transferred to Another School District Outside of Ohio, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 - Enrollment – 1 instance for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. The student was withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment. The noted withdrawal also lacked appropriate supporting documentation.</p>
15.	043802	Columbus CSD	Fort Hayes Career Center	30	1	<p>1 - Enrollment – 1 instance for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment.</p>

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16.	043802	Columbus CSD	Hamilton STEM Academy (K-6)	30	19	19 – Enrollment – 19 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 15 of these instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 1 instance, the student was withdrawn under code 48 (Expelled) prior to the re-enrollment; and in 3 instances there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.
17.	043802	Columbus CSD	Heyl Avenue Elementary School	30	12	<p>2 – 41 Code, Transferred to Another Ohio School District, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>3 – 40 Code, Transferred to Another School District Outside of Ohio, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>4 – Enrollment – 4 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 1 of these instances, the student was withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; and in 3 instances there was no noted withdrawal prior to the enrollment. The noted withdrawal also lacked appropriate supporting documentation.</p> <p>3 – Wrong code – In 1 instance, student was withdrawn under code 40 but code 41 was supported as the student transferred to another Ohio school district. In 2 instances, students were withdrawn under code 74 but code 41 was supported as the student transferred to another Ohio school district.</p>
18.	043802	Columbus CSD	Highland Elementary School	30	9	<p>1 – 46 Code, Transferred out of the U.S., 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>5 – Enrollment – 5 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In all 5 of these instances, the student was withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p> <p>2 – Duplicate SSID noted. Student listed is the same student with 2 separate SSID's.</p> <p>1 – Student file could not be located.</p>

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19.	043802	Columbus CSD	Independence High School	30	25	<p>4 – 41 Code, Transferred to Another Ohio School District, 4 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 - 40 Code, Transferred to Another School District Outside of Ohio, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>11 – Enrollment – 11 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 1 of these instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 1 instance, the student was withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment; in 8 instances, the student was withdrawn under code 40 (Transferred to Another School District Outside of Ohio) prior to the re-enrollment; and in 1 instance there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p> <p>9 – Student file could not be located.</p>
20.	043802	Columbus CSD	Lincoln Park Elementary School	30	3	<p>1 – 74 Code, Moved, not known to be continuing, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 41 Code, Transferred to Another Ohio School District, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 - Enrollment – 1 instance for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment.</p>
21.	043802	Columbus CSD	Lindbergh Elementary School	30	4	<p>1 – 74 Code, Moved, not known to be continuing, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 41 Code, Transferred to Another Ohio School District, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>2 - Enrollment – 2 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. These students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>

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22.	043802	Columbus CSD	Linden-McKinley STEM Academy	30	18	<p>4 – 41 Code, Transferred to Another Ohio School District, 4 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>11 – Enrollment – 11 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 3 of these instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 7 instances, the students were withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment; and in 1 instance, the student was withdrawn under code 40 (Transferred to Another School District Outside of Ohio) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p> <p>1 – Wrong code - Student was withdrawn under code 41. However, this instance represented an expulsion and should have been a withdrawal using code 48.</p> <p>2 – Student file could not be located.</p>
23.	043802	Columbus CSD	Marion-Franklin High School	30	13	<p>2 – 41 Code, Transferred to Another Ohio School District, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>11 – Enrollment – 11 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 2 instances, students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 8 instances, students were withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment; and in 1 instance there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>
24.	043802	Columbus CSD	Maybury Elementary School	30	0	Clean.
25.	043802	Columbus CSD	Mifflin Alternative Middle School	30	12	<p>5 – 41 Code, Transferred to Another Ohio School District, 5 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>7 – Enrollment – 7 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 2 instances, students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 1 instance, student was withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment; and in 4 instances there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>

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26.	043802	Columbus CSD	Mifflin High School	30	13	<p>1 – 41 Code, Transferred to Another Ohio School District, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>12 – Enrollment - 12 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 8 instances, students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; in 1 instance, the student was withdrawn under code 48 (Expelled) prior to the re-enrollment; in 1 instance, the student was withdrawn under code 73 (Over 18 years of age) prior to the re-enrollment; in 1 instance, the student was withdrawn under code 71 (Withdrew Due to Truancy/Nonattendance) prior to the re-enrollment; and in 1 instance, the student was withdrawn under code 51 (Medical Reasons) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>
27.	043802	Columbus CSD	North Linden Elementary School	30	4	<p>1 – 41 Code, Transferred to Another Ohio School District, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>3 – Enrollment – 3 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 1 of these instances, the student was withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; and in 1 instance, the student was withdrawn under code 46 (Transferred out of the U.S.) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>

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28.	043802	Columbus CSD	Oakmont Elementary School	30	18	<p>1 – 40 Code, Transferred to Another School District Outside of Ohio, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>12 – 41 Code, Transferred to Another Ohio School District, 12 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 46 Code, Transferred out of the U.S., 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 74 Code, Moved, not known to be continuing, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>2 – Enrollment – 2 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In each of these 2 instances, the students were also withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p> <p>1 – WKC⁹ code 12 (LEP students in US schools for the first time on or after the first day of the current school year) – 1 instance for which student had enrollment prior to school year 2011 and supporting paperwork could not be provided to show reason excluded from the District's report card with WKC code 12.</p>
29.	043802	Columbus CSD	Ridgeview Middle School	30	3	<p>1 – Enrollment – 1 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment.</p> <p>1 – WKC code 12 (LEP students in US schools for the first time on or after the first day of the current school year) – 1 instance for which student had enrollment prior to school year 2011 and supporting paperwork could not be provided to show reason excluded from the District's report card with WKC code 12.</p> <p>1 – 46 Code, Transferred out of the U.S., 1 instance which lacked appropriate supporting documentation for the noted withdrawal. However, the student had a supported mid-year enrollment, which would cause the student's results to be rolled up to the State.</p>

⁹ Every school year, thousands of students change schools for a variety of reasons. While families living in poverty have the highest mobility rates, foster children and children in military families also move frequently. Mobility can negatively affect a student's learning, achievement, social supports, physical and mental health. Since schools are graded based on student achievement, attendance and graduation, a key question for the accountability system is: which school do mobile students belong to for scoring purposes?

This question is actually a series of questions and is more complex than it might at first appear. The answers are governed by the Where Kids Count (WKC) rules. The Full Academic Year rule is a specific WKC rule that states how long a student must be enrolled in a school or district for their test score to count toward that entity.

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30.	043802	Columbus CSD	Special Education Center	30	15	<p>6 – 41 Code, Transferred to Another Ohio School District, 6 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>2 – 45 Code, Transferred by Court Order/Adjudication, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>6 – Enrollment – 6 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 2 instances, the students were also withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment; and in 4 instances there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p> <p>1 – Student file could not be located.</p>
31.	043802	Columbus CSD	Walnut Ridge High School	30	19	<p>2 – 40 Code, Transferred to Another School District Outside of Ohio, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>3 – 41 Code, Transferred to Another Ohio School District, 3 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>12 – Enrollment – 12 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 7 of these instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; and in 5 instances, the student was withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p> <p>2 – Student files could not be located.</p>
32.	043802	Columbus CSD	Watkins Elementary School	30	5	<p>3 – 41 Code, Transferred to Another Ohio School District, 3 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>2 – Enrollment – 2 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 1 instance, the student was also withdrawn under code 41 (Transferred to Another Ohio School District) prior to the re-enrollment; and in 1 instance there was no noted withdrawal prior to the enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>
33.	043802	Columbus CSD	Wedgewood Middle School	30	2	<p>2 – Enrollment - 2 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In these 2 instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>

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34.	043802	Columbus CSD	West Broad Elementary School	30	5	<p>1 – 41 Code, Transferred to Another Ohio School District, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 43 Code, Transferred to Home Schooling, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>2 – Enrollment - 2 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In these 2 instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p> <p>1 – Student identified as first year Limited English Proficiency causing the student to be rolled up to the State. However, no documentation provided to support the students enrollment date or Limited English Proficiency status.</p>
35.	043802	Columbus CSD	West High School	30	11	<p>4 - 41 Code, Transferred to Another Ohio School District, 4 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 46 Code, Transferred out of the U.S., 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>2 – 99, Completed High School Graduation Requirements, 2 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>4 – Enrollment - 4 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 1 of these instances, the student was withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; and in 3 instances, the student was withdrawn under code 41 (Transfer to another Ohio School District) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>
36.	043802	Columbus CSD	West Mound Elementary School	30	2	<p>2 – Enrollment – 2 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In each of these 2 instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>

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37.	043802	Columbus CSD	Windsor STEM Academy (K-6)	30	11	<p>1 – 40 Code, Transferred to Another School District Outside of Ohio, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>3 – 41 Code, Transferred to Another Ohio School District, 3 instances which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 46 Code, Transferred out of the U.S., 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>6 – Enrollment – 6 instances for which supporting paperwork could not be provided for the student being rolled up to the State due to mid-year enrollment. In 4 of these instances, the students were withdrawn under code 74 (Moved, not known to be continuing) prior to the re-enrollment; and in 2 instance the student was withdrawn under code 42 (Transfer to a Private School) prior to the re-enrollment. The noted withdrawals also lacked appropriate supporting documentation.</p>
38.	043802	Columbus CSD	Woodward Park Middle School	30	3	<p>1 – 40 Code, Transferred to Another School District Outside of Ohio, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 41 Code, Transferred to Another Ohio School District, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p> <p>1 – 74 Code, Moved, not known to be continuing, 1 instance which lacked appropriate supporting documentation for the noted withdrawal.</p>

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MANAGEMENT RECOMMENDATIONS

EMIS Training

Currently, federal and state laws do not prescribe minimum continuing education requirements for school EMIS personnel. There are various complexities associated with the federal and state accountability rules and regulations. These requirements are further complicated by the Ohio school funding model, which is separate and distinct from federal and state accountability provisions. While the General Assembly and ODE may consider development of minimum professional education requirements for school EMIS personnel as well as administrative qualifications and certification or licensure requirements for EMIS personnel, CCS should proactively ensure sufficient training for all EMIS personnel within CCS.

Accountability for academic progress requires sound student academic performance and attendance data collection and reporting. The wide range of accountability and school funding related activities school EMIS personnel perform demands they stay current with changing rules and regulations. Providing continuing education to CCS EMIS personnel is critical to ensuring the integrity of data CCS reports to ODE and other stakeholders.

Failure to ensure CCS EMIS personnel stay current with rules and regulations governing data collection and reporting increases the potential for errors, omissions, inaccuracies, and inconsistencies when recording and reporting student information.

We recommend CCS ensure all key EMIS personnel receive ongoing training and continuing professional education regarding data collection and reporting. While minimum continuing education requirements for school EMIS personnel are not yet prescribed by federal or state laws, such proactive steps by CCS administration ensure EMIS reporting is authentic, accurate and consistent. This will also provide an opportunity for EMIS personnel to seek clarification for specific circumstances related to appropriate coding, procedures, and required documentation.

Documentation of Student Withdrawals and Enrollments

While there are a variety of reasons which may cause student results to be excluded from CCS's State Report Card, the most common cause for such exclusion is due to a break in the student's attendance at CCS for the Full Academic Year (FAY). FAY is defined as continuous enrollment from the end of October count week to May 10th for grades 3-8 or March 19th for all other grades. In instances where the student has a break in enrollment and does not meet the Full Academic Year definition, the student's results are excluded from CCS's State Report Card and included at the State level only. The most common cause for these breaks in enrollment is related to mid-year withdrawals or enrollments.

State statute and ODE's EMIS Manual provide limited guidance to school districts regarding evidentiary documentation required to support student withdrawals. Unless required by Board-adopted policy, there is no statutory requirement to complete a "withdrawal form." However, most of the time, a public record triggers the withdrawal of a student. For example, a parent might write a letter to the school to notify the school that the student will be moving and transferring to a new school. This written letter becomes a public record upon receipt by the school district and therefore should be maintained (electronically or otherwise) for at least five years in accordance with Ohio Revised Code Section 3317.031.

Below is a list of potential records CCS might reasonably obtain and maintain to support certain withdrawal codes:

- Code 71, Truancy Withdrawals - State statutes provide several procedural steps which school attendance officers (appointed by the school board) must follow in dealing with violations of the compulsory attendance laws. Ohio Revised Code Sections 3321.19 and 3321.20 require attendance officers to give prior warning of the legal consequences of truancy to the parent or guardian of the truant child. When any child of compulsory school age is not attending school and is not properly excused from attendance, the attendance officer must notify the parent or

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guardian, who must thereafter cause the child to attend the proper school (Ohio Revised Code Section 3321.19).

- CCS should conduct and document the due process described above prior to withdrawal of students due to truancy. Additionally, CCS's school attendance records should document the requisite number of absences to demonstrate truancy under the definitions prescribed by State statutes, and CCS should notify the registrar of motor vehicles and the Franklin County Juvenile Court as required by the Ohio Revised Code and CCS policy.
- Code 51, Verified Medical Withdrawal – CCS should maintain a doctor's authorization on file.
- Codes 40 through 43, Transfers - CCS should obtain a transcript request, superintendent's approval, notice from a parent or guardian, etc. prior to withdrawal of a student due to transferring to another Ohio school district, out of state, a private school, or home schooling.
- Code 45, Transferred by Court Order/Adjudication – CCS should maintain the court order or other relevant documentation to evidence the court-placement.
- Code 73, Over 18 Years of Age - The Compulsory Education Act does not apply to students who are 18 years and older. CCS should maintain documentation to support age requirements have been met for exclusion of the student from the Compulsory Education Act as well as documentation supporting the student's non-attendance at CCS.
- Code 48, Expelled – Ohio Revised Code Section 3313.66 requires schools to notify parents of the intent to expel, describing the reasons for the expulsion and providing an opportunity for an informal hearing. These notices should be kept on file to support withdrawals. Additionally, CCS should maintain copies of the supporting disciplinary reports submitted in EMIS for each disciplinary action taken against the student.
- Code 74, Moved, not known to be continuing – CCS should maintain documentation supporting confirmation of the student no longer residing at the previously known address. This documentation might include record of a home visit, details of a phone call, or other relevant documentation, but should specifically identify steps taken to confirm the student has, in fact, moved.

Additionally, for student enrollments, CCS should maintain documentation supporting enrollment within CCS and the effective date of such enrollments. Supporting enrollment documentation might include an enrollment form signed by the student's parent or guardian, educational records from the student's previous school district, or other relevant documentation specifically supporting the student's enrollment within CCS.

The supporting documentation for the withdrawal codes and student enrollments described above are merely examples and not intended to be an exhaustive list. CCS should consider whether these examples are appropriate and provide clarity to CCS personnel about required evidentiary documentation to support withdrawal codes and enrollments occurring within CCS.

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Statutory Violations

In addition to violating federal laws under No Child Left Behind and potentially invoking the penalty provisions of Revised Code Section 3301.0714(L), CCS's practice of altering records held by a government agency may violate Revised Code Section 2913.42, "Tampering with Records," which states, in relevant part:

- (A) *No person, knowing the person has no privilege to do so, and with purpose to defraud or knowing that the person is facilitating a fraud, shall do any of the following:*
 - (1) *Falsify, destroy, remove, conceal, alter, deface, or mutilate any writing, computer software, data, or record;*
 - (2) *Utter any writing or record, knowing it to have been tampered with as provided in division (A)(1) of this section.*
- (B) (1) *Whoever violates this section is guilty of tampering with records.*
 - (3) *If the writing, data, computer software, or record is kept by or belongs to a local, state, or federal governmental entity, a felony of the third degree.*

The term "defraud" is defined in Revised Code Section 2913.01 which states, in relevant part:

As used in this chapter, unless the context requires that a term be given a different meaning:

- (A) *"Deception" means knowingly deceiving another or causing another to be deceived by any false or misleading representation, by withholding information, by preventing another from acquiring information, or by any other conduct, act, or omission that creates, confirms, or perpetuates a false impression in another, including a false impression as to law, value, state of mind, or other objective or subjective fact.*
- (B) *"Defraud" means to knowingly obtain, by deception, some benefit for oneself or another, or to knowingly cause, by deception, some detriment to another.*

The suggestion has been made that the term "some benefit" requires a monetary value to be attached to the fraud. Ohio law clearly refutes this. In discussing the concept of intent to defraud, the Supreme Court in *State v. Lowenstein*, 109 Ohio St. 393 (Ohio 1924) stated, in relevant part:

What is "intent to defraud"? It is intent to commit a fraud. What is fraud? As defined by Webster, "Fraud" is a "deception deliberately practiced with a view to gaining an unlawful or unfair advantage." Financial damage is not necessary to the existence of fraud. In the case of United States v. Pylar, 222 U.S. 15, a forgery case which involved a discussion of the elements of fraud, the Supreme Court of the United States says:

"It now must be regarded as established that it is not essential to charge or prove an actual financial or property loss to make a case under the statute."

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Further supporting the conclusion that monetary gain or loss is irrelevant to a violation of Revised Code Section 2913.42, the Court, in *State v. McNeely*, 48 Ohio App.3d 73, considered the case of a Cleveland police officer who was charged with and convicted of Tampering with Records. Officer McNeely prepared a daily report in which he failed to report his partner committed a robbery in McNeely's presence during their shift. After reviewing the facts of the case, the Court held, in relevant part:

The filing of a daily report by a police officer, who knows that the contents of the report are inaccurate and that the report would be relied upon in a probable cause investigation, may constitute an offense under either R.C. 2921.12, tampering with evidence, or R.C. 2913.42, tampering with records.

It has been suggested that, to prove Steve Tankovich acted with purpose to defraud, the state must show he specifically instructed principals and assistant principals that the purpose of the attendance data altering was to impact the administrator's school building's AYP. In fact, Steve Tankovich did specifically discuss the impact of the attendance data altering with several of the principals who met with him at the end of the school year. However, even if he did not specifically articulate this purpose to a principal, he may still be legally responsible for the illegal altering of this data with intent to defraud.

A person acts knowingly, regardless of his purpose, when he is aware that his conduct will probably cause a certain result or will probably be of a certain nature. A person has knowledge of circumstances when he is aware that such circumstances probably exist. See Revised Code Section 2901.22(B).

A trier of facts may infer a purpose to cause a result where the natural or probable consequences of the act are to produce that result in light of all the surrounding circumstances. See *State v. Stallings*, 89 Ohio St.3d 280.

A person's responsibility is not limited to the immediate or most obvious result of the person's act. A person is also responsible for the natural and foreseeable results that follow, in the ordinary course of events, from the act. See Ohio Jury Instruction CR 417.23.

The AOS will be referring the evidence of the alternation of student attendance data as directed from the Kingswood Data Center to the Columbus City Attorney's Office, Franklin County Prosecuting Attorney, and U.S. Attorney's Office for their consideration.



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
JANUARY 28, 2014**