

Ohio Department of Education

Performance Audit Summary

AUDIT SCOPE AREAS

- Foundation Payment Process
- Student Assessments
- Internal IT
- EMIS
- Student Success

FOUNDATION PAYMENT PROCESS

Recommendation: ODE should implement strategic changes to internal processes in order to finalize school foundation funding prior to November 30th. These changes may include setting an earlier window for funding appeals, an earlier deadline for providers to invoice for specific scholarships, an earlier deadline for Community School FTE reviews, and a reevaluation of ODE personnel staffing commitments during report card processing.

Conclusion: ODE has reduced the amount of time between the end of the fiscal year and the final reconciliation. However, the current process results in a reconciliation period of nearly six months after the end of the fiscal year. By finalizing payments prior to November 30th, ODE would allow for a more streamlined budget process and reduce the amount of time encumbrances are open beyond the fiscal year end.

EDUCATIONAL MANAGEMENT INFORMATION SYSTEM (EMIS)

Auditors noted a markedly more efficient and effective EMIS system in 2020, compared to 2002.

Recommendation: ODE should make strategic improvements to its internal processes involving EMIS to enhance user experience and ensure user needs are met. This might include a revisions of the EMIS manual and training offerings, increased stakeholder communications, creating customizable reporting, and consistently reviewing feedback from its internal program offices and local districts.

Conclusion: ODE should continue working to revise and update EMIS, and the associated EMIS Manual, for use by its stakeholders.

INTERNAL IT

ODE's Information Technology Office (ITO) is staffed consistent with industry standards. It dedicates a higher percentage of employees to application development and support compared to other agencies, however this is based on an internal management decision to complete application development work internally rather than outsourcing.

Recommendation: ODE should develop a cloud migration strategy that establishes funding sources and prioritizes migration based on business use case justification. This strategy should be included in an IT strategic plan. Cloud computing provides advantages over other forms of processing in broader network access; better pooling of resources; and rapid scale relative to required demand.

Recommendation: ODE should develop an IT strategic plan aligned with the Department's strategic plan that contains project prioritization and encourages portfolio management. An IT strategic plan operates as a formal framework which ensures ITO investments and projects support ODE; and helps prioritize projects based on Departmental needs and goals, directing funds to the most critical investments and projects.

Noteworthy Accomplishment: ODE has used Agile Project Management for several years. The work is done in an iterative manner; entailing daily communication between the IT team and ODE staff responsible for project. The Agile Method requires less resource time, decreases risk by minimizing confusion, and leads to greater employee satisfaction.

STUDENT ASSESSMENTS

Conclusion: ODE is meeting the best practices outlined by the United States Department of Education for both student assessment implementation and assessment development.

Recommendation: ODE should better communicate to stakeholders the state and federal testing requirements associated with specific standardized tests. Approximately 80% of survey respondents felt students are being tested too much. The amount of testing being implemented by ODE is required by State and Federal legislation. ESSA and ORC mandate that the percentage of classroom time spent taking tests does not exceed 2%.

Testing Time vs Classroom Time			
Grade	Total Hours of Test Time per grade	Total Minimum Instructional Hours Required Per Year	Percentage of Classroom Time Being Spent Taking Standardized Tests
Grade 3	8.5	910	0.93%
Grade 4	5.5	910	0.60%
Grade 5	8.0	910	0.88%
Grade 6	6.5	910	0.71%
Grade 7	6.5	1001	0.65%
Grade 8	9.0	1001	0.90%
Grades 9-12	28.0	4004	0.70%

Source: ODE

Note: Because high school assessments can be taken in various years, we combined the required assessments for all grade levels.

Recommendation: ODE should identify and collect available data from the practice test website to use in future decision making. The logins under “guest” are not tabulated by the practice test site. Because they are not tabulated, the total number of logins is underreported. Tracking access metrics could be used to assist LEAs and guide future Departmental decision making related to assessments.

STUDENT SUCCESS

We examined high performing districts using the Cupp Report to ascertain the impact of expenditures on student achievement with a focus on high performing districts.

Conclusion: Expenditure per Pupil has a loose association with Achievement in Ohio, particularly at the high performing districts.

As total district spending increases, there is no single expenditure category driving this increase. Expenditure categories typically increase across the board.

Among High Performing districts, ability to generate local revenue was the factor most correlated with expenditure.

There is a wide range of expenditure per Pupil even among the subset of high performing districts.

Recommendation: ODE should monitor districts it deems to be high performing or high improving, particularly those that achieve results at lower-than-average expenditure levels in order to determine how other districts might achieve more cost-effective outcomes. This information can be used to assist other districts in areas of strategic spending; program utilization; and resource allocation.

Recommendation: To measure the outcomes of ODE’s improvement initiatives, the Department should collect sufficient business intelligence to make quantitative determinations of program success and failure. SMART criteria is one such framework that could help guide consistent development and help to ensure that results are specific, measurable, attainable, reasonable, and timely.