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Instructional Professional Development

January, 2013

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BACKGROUND

Instructional Professional Development provides staff development in the area of content instruction in order to build teacher capacity for improved student achievement. The department's role is to strengthen instruction in the learning communities and engage teachers in on-going learning.

A key part of the department's responsibility is to develop, conduct and evaluate teacher training, especially new teachers. Department personnel maintain records of new teacher hires, attendance at training sessions, and assignment of mentors for new teachers. A database system is used to track certain activities of the new teachers as monitored by the mentors. The department also conducts training for instructional coaches at each school and maintains records of the instructional coaches' activities in that role.

OBJECTIVE

Our audit objective was to review operational processes and procedures of Instructional Professional Development, and to determine compliance with Florida Statute 1012.98, School Board Policies and Management Directive A-7.

SCOPE AND METHODOLOGY

Our audit covered transactions and activities during the July 1, 2011, through June 30, 2012 period.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors and included such procedures as deemed necessary to achieve the objective. Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. We are required to note any material deficiencies in accordance with Florida Statutes, School Board Policy and sound business practices. We also offer suggestions to improve controls or operational efficiency and effectiveness.

COMMENDATION

According to training evaluation comments, the Instructional Professional Development team is providing helpful and insightful training to instructional personnel in the district.

An evaluation by the Florida Department of Education in May 2011 concluded that the District was in compliance with the provisions of Florida Statute 1012.98.

The results of our tests revealed no significant issues. However, we do have several findings and recommendations that we believe will further improve processes.

FINDINGS AND RECOMMENDATIONS

Teacher Tracking System Contract:

Since 2007, the District has used a custom designed database, developed and maintained at Florida State University (FSU), to document beginning teachers' progress in demonstrating educator competencies. There is no written agreement with the FSU department that maintains this Teacher Tracking System.

A written agreement is important to document the roles and responsibilities of the developer and the user. It should describe how the developer controls access to the program and its data and what procedures and authorizations are needed to make changes to the program. It should also address how the integrity of the district's data is protected and what provisions have been made for data backup and disaster recovery, among other considerations.

We recommend that a formal agreement with the third party be prepared to address these concerns.

Management Directive A-7:

According to Department records, not all new teachers during the period attended the Great Beginnings induction program or a Great Beginnings mini-session. Management Directive A-7, *Induction Program for Instructional Personnel New to Orange County Public Schools*, states in part: "All instructional personnel new to Orange County Public Schools shall participate in an induction program. The work location's supervisor has the responsibility for facilitating activities leading to the accomplishment of the program requirements."

We recommend that district and school based management work together to comply with Management Directive A-7.

Data Accuracy:

As noted earlier in this report, the department maintains a substantial amount of data to track new teachers, mentors, instructional coaches and training activities. We noted the following errors in data maintained by the department during our audit:

Department Spreadsheet:

- Two new teachers hired during the period according to the SAP system were not recorded on the spreadsheet.
- Several teachers that attended the Great Beginnings induction program according to sign-in sheets were not coded as attending.
- Several teachers coded as having been recorded in the Teacher Tracking System were not.

Teacher Tracking System:

- Not all new teachers hired during the period according to the SAP system were entered in the tracking system by their mentors.
- The completion of task data to support beginning teachers' progress in demonstrating educator competencies was not always entered in the system by their mentors.

Instructional Coach List:

- The list maintained by the department did not always agree with SAP records of supplement pay for the duties of new teacher mentor or instructional coach and/or the Email Address Group list.

It should be noted that the data being tracked is dynamic and variances can occur at various points in time, but there still should be agreement between and among these important records and management should have reliable and accurate data for decision making.

We recommend that the department evaluate its record keeping methods and focus their efforts on maintaining a system that is accurate.

We recommend that the Department and school mentors work together to maintain accurate and complete records.

Instructional Coach and Mentor Supplement Pay:

According to the Supplement Handbook and the CTA contract, the Instructional Coach is responsible for coordinating the school based new teacher induction program and receives a supplement of \$770 each year. The Mentor is responsible for support to assigned protégé teachers and receives a supplement of \$220 per protégé each year. Supplement pay forms are completed by the school location, forwarded to the Budget Department and entered in the SAP system by the Payroll Department.

Our comparison of Department records with SAP wage type reports disclosed multiple payroll errors relating to the Instructional Coach and Mentor supplement pay. Information regarding several of these errors was forwarded to the Payroll Department for further research and correcting entries have been made. Examples of errors include:

A teacher received an Instructional Coach supplement totaling \$701.80 in error. This error was the result of the wrong personnel number being entered on the supplement pay form.

A teacher received an Instructional Coach supplement of \$770 and a Mentor supplement of \$770. A data entry error was the reason for this overpayment.

A teacher received an Instructional Coach supplement totaling \$440 in error. A data entry error was the cause of this overpayment.

A teacher received an Instructional Coach supplement of \$210 per pay period in 2010/2011 instead of \$35 per pay period.

A teacher received an Instructional Coach supplement of \$140 per pay period in 2010/2011 instead of \$35 per pay period.

Supplement forms for 3 schools (10 employees) were not entered in the SAP system. This was an oversight by the Payroll Department. In addition, a teacher did not receive an Instructional Coach and Mentor supplement totaling \$990 for the 2011/2012 period until January 9, 2013.

It appears that several teachers designated as Instructional Coaches may not have received their supplement pay or received the supplement pay of a Mentor instead of the supplement pay

of an Instructional Coach. Additional research by the Payroll Department found that schools did not always submit a supplement form for payment processing.

Instructional Coach and Mentor supplements were at times paid from the school's general fund 001 instead of the district fund 370. This error was a result of completing the General Fund Supplement form instead of the Non-General Fund Supplement form by the work locations. By not completing the correct form and using the correct fund, schools are reducing funds available for school operation expenses.

The same wage type (9097) is used for Instructional Coach and Athletic Coach supplements. This practice makes it difficult to detect errors easily. The Payroll Department has requested that a new wage type be created, a step which we support.

Several wage type text errors and one cost center error were also noted.

We recommend that supplement pay procedures be reviewed and revised where necessary to ensure payroll supplements are entered accurately and timely.

We also recommend that the Payroll Department consider developing a monitoring report for school locations to periodically review and validate the accuracy of supplement pay entries.

We wish to thank the staffs of the Instructional Professional Development and Payroll Departments for their cooperation and assistance during the audit.

Vince Roberts, CIA, Auditor

AUDIT RESPONSE MATRIX

FISCAL PERIOD: _____

DEPARTMENT/SCHOOL:
 ADMINISTRATOR/PRINCIPAL:
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

PDS, Instructional
Amanda Ellis
Dr. Ines Schmook

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>Teacher Tracking System Contract: Since 2007, the District has used a custom designed database, developed and maintained at Florida State University (FSU) and The Florida Center for Interactive Media (FCIM), to document beginning teachers' progress in demonstrating educator competencies. There is no written agreement with the FSU and FCIM departments that maintains this Teacher Tracking System.</p>	<p>A written agreement is important to document the roles and responsibilities of the developer and the user. It should describe how the developer controls access to the program and its data and what procedures and authorizations are needed to make changes to the program. It should also address how the integrity of the district's data is protected and what provisions have been made for data backup and disaster recovery, among other considerations. A formal agreement with the third party should be prepared to address these concerns.</p>	<p>Rebecca Watson</p>	<p>Action to be completed by June. Evidence: document</p>
<p>Management Directive A-7: According to Department records, not all new teachers during the period attended the Great Beginnings induction program or a Great Beginnings mini-session. Management Directive A-7, <i>Induction Program for Instructional Personnel New to Orange County Public Schools</i>, states in part: "All instructional personnel new to Orange County Public Schools</p>	<p>The district and school based management will work together to comply with Management Directive A-7 by tracking completion of requirements and communicating progress of new teachers to school based administration and instructional coaches and midpoint and end of year.</p>	<p>Rebecca Watson</p>	<p>Tracking will be ongoing. Updates communicated at midpoint and end of year. Evidence: tracking document and notification to school administrators and instructional coaches.</p> <p>2/20 Meeting with Ron Pilgrim and Julie Grabach took place at 3:00 pm to explore options for creating and receiving more accurate reports to</p>

<p>shall participate in an induction program. The work location's supervisor has the responsibility for facilitating activities leading to the accomplishment of the program requirements."</p>			<p>identify beginning teachers.</p> <p>2/20 Requested meeting with Leigh Ann Blackmore to discuss Code of Ethics minimum requirement for Management Directive A-7.</p> <p>Awaiting response.</p>
<p>Data Accuracy: The department maintains a substantial amount of data to track new teachers, mentors, instructional coaches and training activities. It should be noted that the data being tracked is dynamic and variances can occur at various points in time, but there still should be agreement between and among these important records and management should have reliable and accurate data for decision making.</p>	<p>The department will evaluate its record keeping methods and focus efforts on maintaining a system that is accurate. This will be accomplished by randomly selecting new teachers and following the tracking tool for accuracy. The department will also follow up with school mentors to work together to maintain accurate and complete records.</p>	<p>Rebecca Watson</p>	<p>Random sampling of new teachers and verifying data in tracking system.</p> <p>Evidence: List of selected teachers and data reflecting completion of requirements</p>
<p>Instructional Coach and Mentor Supplement Pay: According to the Supplement Handbook and the CTA contract, the Instructional Coach is responsible for coordinating the school based new teacher induction program and receives a supplement of \$770 each year. The Mentor is responsible for support to assigned protégé teachers and receives a supplement of \$220 per protégé each year. Supplement pay forms are completed by the school location, forwarded to the Budget Department and entered in the SAP system by the Payroll Department.</p>	<p>Work with the Payroll Department to develop a monitoring report for school locations to periodically review and validate the accuracy of supplement pay entries.</p>	<p>Rebecca Watson</p>	<p>Periodically review the supplement pay entries to compare with instructional coaches who attend training and mentors who support new teachers. At mid and year end, identify coaches/mentors who are not fulfilling responsibilities.</p>

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2011 - 2012

DEPARTMENT/SCHOOL:
 ADMINISTRATOR/PRINCIPAL:
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Payroll Services
Tonya Godley
Rick Collins

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>During a comparison of Department records with SAP wage type reports, multiple payroll errors related to Instructional Coach and Mentor supplemental pay were detected.</p> <p>This information was forwarded to the Payroll Department for further research.</p> <p>Payroll concurs with those findings.</p>	<p>Those employees that were overpaid are in the process of repaying these monies due the district.</p> <p>Payroll will take the appropriate action to develop a report to monitor payroll errors immediately.</p> <p>Payroll will work with all worksites to develop a monitoring report to periodically review and validate the accuracy of the supplemental pay entries.</p>	<p>Payroll will collaboratively work and train the worksites to generate a report to monitor and validate supplemental pay entries.</p>	<p>This action will be completed no later than July 1, 2013.</p> <p>Incorrect data entries and overpayments should decrease as a result of the new monitoring process.</p>