

**Office of Internal Performance Audit (OIPA)**

**2023-24 Audit Plan Proposal**

- 1. School Building Security Audit**
- 2. Measure 98 Audit**
- 3. Career and Technical Education (CTE) Audit**

**Operational Areas / Programs**

**School Building Security**

**Objectives/Goals:** To determine whether schools are in compliance with its building security plan.

**Background Information:**

Each school building has an individual building security that is reviewed and updated annually.

**Assessment/Audit Scope, includes but not limited to:**

- 1) Review of the school building's security plan.
- 2) Determination of whether the building is in compliance with the school building's security plan.

NOTE: The audit will not determine the adequacy of the building security plan, it will only determine compliance with the building security plan.

Estimated Hours: 600

**Operational Areas / Programs**

**Career and Technical Education (CTE) Program Offerings**

**Objectives/Goals:** To determine whether CTE program offerings are provided equitably throughout the District and whether access to CTE Program offerings are accessible to students throughout the District.

**Background Information:**

The PPS Board of Education has established the following Post-Secondary Readiness/Ready for College Career goal:

By the spring of 2022, Portland Public Schools graduates, who are underserved students of color, will move from 50.3% (current 2018-2019 baseline) to 56% successfully completing one or more of the post-secondary indicators.

One of the post-secondary indicators is: Successful completion of Career and Technology Pathway (2 or more courses in the same path).

Whether or not the District is providing equitable access to CTE program offerings throughout the District could impact the ability of the District to achieve the Board goal.

Estimated Hours: 600

Operational Areas / Programs	2016 Risk Assessment		SoS Audit
	Inherent	Control	
<b>Measure 98 Audit</b>	N/A	N/A	N/A
<b>Objectives/Goals:</b> Determine whether the District is compliant with the requirements of Measure 98.			
<b>Background Information:</b> Measure 98, formally called the Oregon State Funding for Dropout Prevention and college Readiness Initiative, would require the Legislature to appropriate at least \$800 per high school student, per school year, for the District to create or expand college-level education opportunities, career and technical education program and drop-out prevention strategies. The goal of Measure 98 is to improve Oregon's graduation rate and provide students with more opportunities for career readiness, and also to prevent students from dropping out and keep them on track to graduate in all Oregon high schools.			
<b>Risks:</b> The District may lack adequate internal controls to ensure compliance with Measure 98. The District may not have an adequate data management system that provides timely reports on students grades or progress.			
<b>Estimated Hours:</b> 500			
<b>Assessment/Audit Scope, includes but not limited to:</b>			
<ol style="list-style-type: none"> <li>1) Review of how Measure 98 funds are spent and monitored for the three programs.</li> <li>2) Evaluate the implementation of activities to prevent or reduce chronic absenteeism, and increase graduation.</li> <li>3) Evaluate the management systems that provides timely reports on students grades, achievements, and absences.</li> <li>4) Evaluate the disciplinary actions by schools to address the absenteeism issue.</li> <li>5) Determine if reasons for student absenteeism are recorded for trending purposes and also to help identify the appropriate resources to help students or families.</li> <li>6) Review measurements that are used to determine and track students' progress, and identify measures used to assist students who struggle academically and/or continue to with absenteeism.</li> </ol>			