

Operational Areas / Programs	2016 Risk Assessment		SoS Audit
	Inherent	Control	
<b>Hardship Transfer Petitions Audit</b>	N/A	N/A	N/A
<p><b>Purpose:</b> To determine whether the District's decisions related to hardship transfers petitions are adequately supported and whether the District's hardship transfer petitions process has a disproportionate or inequitable impact on a student/school community.</p>			
<p><b>Background Information:</b> Generally, students new to PPS are expected to enroll at their neighborhood schools, and do not need to complete transfer requests. PPS families use the hardship transfer petition process to request transfer out of a child's current/assigned school to a different neighborhood school or a focus option grade level not available during the lottery cycle and all focus option grade levels after the lottery cycle has closed. The petition system is an opportunity for problem solving. Families can utilize the hardship transfer petition process to explain why their child's needs are not met at the neighborhood or current PPS school and how transferring to a different school would improve the situation. PPS staff will consider any reason for a transfer. Common transfer reasons include childcare, physical risk to a child at a school, and sibling considerations. Petitions are available year round and approximately 2,500 hardship transfer petitions were processed by the Enrollment and Transfer Department during the 2019-20 school year.</p>			
<p><b>Risks:</b> There is a risk the District does not have adequate internal controls in place to ensure decisions related to hardship transfer petitions are adequately supported. There is a risk the District's hardship transfer petition process has a disproportionate impact on a student/school community or other unintended inequities.</p>			
<p><b>Timing:</b> While the audit is estimated at 300 audit hours, the audit will need to take place over the course of six to nine months. Once the audit is approved by the Board, we will select a sample of hardship transfer petitions from the approximately 2,500 petitions that were processed during the 2019-20 school year. Once the selection of petitions for testing has been provided to District staff, the Enrollment and Transfers Department will need several months to gather and provide all the supporting documentation considered in making the decision to approve or deny the petition. We anticipate the audit will be completed by late Spring or early Summer 2021.</p>			
<p><b>Equity Risks/Potential Impacts:</b> There is a risk the District's hardship transfer petition process has a disproportionate or inequitable impact on a student/school community.</p>			
<p><b>Estimated Hours:</b> 300</p>			
<p><b>Audit Scope includes but not limited to:</b></p> <ol style="list-style-type: none"> <li>1) Review and evaluate District policies, procedures, and practices related to hardship transfer petitions.</li> <li>2) Review and evaluate data tracking hardship transfer petitions.</li> <li>3) Review and evaluate supporting documentation considered in the hardship transfer petition decision making process.</li> </ol> <p>NOTE: When the scope of an audit and audit results could have a direct impact on student/school communities, the scope of the audit could include outreach to potentially impacted student/school communities to identify and evaluate potential burdens, benefits, and outcomes.</p>			
Operational Areas / Programs	2016 Risk Assessment		SoS Audit
	Inherent	Control	
<b>English Second Language Program Audit</b>	N/A	N/A	N/A
<p><b>Purpose:</b> To determine whether the District is compliant with obligations under Title VI of the Civil Rights Act of 1964 (Title VI), which states public schools must take affirmative steps to ensure that students with limited English proficiency (LEP) can meaningfully participate in their educational programs and services.</p>			

<p><b>Background Information:</b> To comply with the legal obligations under Title VI, public schools must take affirmative steps to ensure that students with LEP can meaningfully participate in their educational programs and services. There are standardized entrance and exit procedures for English learners (ELs), scoring requirements, timelines by which ELs must be identified, and reporting requirements under the 2016 ESL Guidance.</p>
<p><b>Risks:</b> There is a risk the District does not have adequate internal controls in place to ensure compliance with ESL requirements.</p>
<p><b>Timing:</b> The English as a Second Language Department is restructuring to promote inclusive and integrated English Language Development instruction. Part of the restructuring is the re-positioning of the department under Humanities. Typically, audits add more value if conducted after a significant restructuring has been fully implemented.</p>
<p><b>Equity Risks/Potential Impacts:</b> The ability to engage with rigorous academic content is critical; however, research has shown educators often conflate English proficiency with academic prowess and limit EL students' academic exposure while they learn English. This presents an opportunity gap for ESL students.</p>
<p><b>Estimated Hours:</b> 800</p>
<p><b>Audit Scope includes but not limited to:</b></p> <ol style="list-style-type: none"> <li>1) Review and evaluate ESL policies and procedures</li> <li>2) Review data for tracking students' performance, particularly in underserved schools.</li> <li>3) Evaluate record keeping of identified EL and review timeline to ensure ELs were assessed within 30 days of enrollment, as required under section 3113(b)(2) of the Elementary and Secondary Education Act of 1965 (ESEA).</li> <li>4) Evaluate how ESL central personnel (TOSA and/or AD) evaluates students' progress.</li> <li>5) Determine if the criteria for assessment of English language proficiency is in alignment to Oregon's English Language Proficiency Assessment (ELPA21) or promotion (or portfolio) process.</li> <li>6) Evaluate if ELs who were exited from an EL program received a proficient score on Oregon's ELPA21 this includes English Learner Students with Disabilities (ELSWD).</li> <li>7) Evaluate if current Executive Numbered Memo was used for reclassification and retention procedures for ELs.</li> </ol> <p>NOTE: When the scope of an audit and audit results could have a direct impact on student/school communities, the scope of the audit could include outreach to potentially impacted student/school communities to identify and evaluate potential burdens, benefits, and outcomes.</p>

Operational Areas / Programs	2016 Risk Assessment		SoS Audit
	Inherent	Control	
<u>Facility Usage/Building Rentals</u>	N/A	N/A	N/A
<p><b>Purpose:</b> To determine whether internal controls are in place to ensure the proper categorization of either an official District event, or external organization events. To determine whether there is equitable opportunities for communities to use school buildings and facilities.</p>			
<p><b>Risks:</b> There is a risk use of school facilities events are not properly categorized as either official District events or external organization events. If external events are categorized as District events, there is a potential loss of rent revenue to the District. Even if the external events qualify to be rent free under District policy, there is still the risk of unnecessary costs to the District if the external organizations do not properly reimburse the District for items such as HVAC fees and custodial charges. In addition, external events not properly categorized as such, could subject the District to additional legal liability if accidents or injuries occur.</p>			

**Background Information:** In May of 2019, the PPS Board amended Board policy 3.30.010-P directing the Superintendent, through administrative directive, to create a custodial fee waiver process for organizations (e.g., PTA, PTO, or Booster Clubs) directly affiliated with a PPS Title I school, schools with a majority of historically underserved students, and schools identified for improvement as designated by the District that shall allow the District to grant a limited number of custodial waivers for community events.

**Timing:** Due to the coronavirus, community use of school buildings and facilities has been significantly reduced. Performing the audit during this time of reduced usage could provide an opportunity for the District to implement any recommendations that may arise from the audit before community use of school building and facilities returns to pre-coronavirus levels.

**Equity Risks/Potential Impacts:** Fees associated with community use of school buildings and facilities could have a disproportional impact on communities that serve the District's historically underserved students.

**Estimated Hours:** 500

**Audit Scope includes but not limited to:**

- 1) Review of District policies and procedures related to facility usage/building rentals.
- 2) Testing facility usage/building rentals to determine if they are properly categorized as either an official District event or external organization events.
- 3) Determine if the District's policies and procedures related to facility usage/ building rentals are adequate to ensure that schools have the guidance necessary to properly account for their facility usage.
- 4) Determine whether schools that qualify for the CUB waiver are aware of and utilizing the waiver.

NOTE: When the scope of an audit and audit results could have a direct impact on student/school communities, the scope of the audit could include outreach to potentially impacted student/school communities to identify and evaluate potential burdens, benefits, and outcomes.