



2021-22 Audit Plan Proposal

The Audit Committee met on December 9th, discussed the proposed audit topics, and recommended one audit, the English Second Language (ESL) Audit summary below, to the full Board for approval. This audit is in addition to two audits (the Hardship Transfer Audit and the Student Body Funds (ASB/SFB) Audit) currently underway and expected to be completed in 2021-22.

Operational Areas / Programs	2016 Risk Assessment		SoS Audit
	Inherent	Control	
English Second Language Program Audit	N/A	N/A	N/A
Objectives/Goals: 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.			
Background Information: To comply with the legal obligations under Title VI of the Civil Rights Act of 1964 (Title VI), public schools must take affirmative steps to ensure that students with limited English proficiency (LEP) can meaningfully participate in their educational programs and services. There are standardized entrance and exit procedures for EIs, scoring requirements, timelines by which EIs must be identified, and reporting requirements under the 2016 ESL Guidance.			
Risks: There is a risk the District does not have adequate internal controls in place to ensure compliance with ESL requirements.			
Estimated Hours: 800			
Assessment/Audit Scope, includes but not limited to: 1) Review and evaluate ESL policies and procedures 2) Review data for tracking students' performance, particularly in underserved schools. 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). 4) Evaluate how ESL central personnel (TOSA and/or AD) evaluates students' progress. 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. 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). 7) Evaluate if current Executive Numbered Memo was used for reclassification and retention procedures for ELs.			