



PORTLAND PUBLIC SCHOOLS

The Office of Internal Performance Audit (OIPA)

Three Audit Topic Options





Background Information

- The Audit Committee approved two audits for the 2020-21 Audit Plan in the October 2020 meeting
 - (1) Health and Safety Checks Audit
 - (2) ASB/SBF Audit
- Opportunity for adding one of the following three audits to the 2020-21 Audit Plan
 - Hardship Transfers Audit
 - ESL Audit
 - Facilities Use Audit





Hardship Transfer Audit

Purpose: To determine whether the District's decisions related to hardship transfer petitions are adequately supported and whether the process has a disproportionate or inequitable impact on a student/school community.

Risks: 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.

Equity Risks: There is a risk the District's hardship transfer petition process has a disproportionate impact on a student/school community.

Potential Challenge: 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 because they do not have a system in place to save documentation/evidence considered in the decision to approve/deny the petition.



ESL Audit

Purpose: 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.

Risks: There is a risk the District does not have adequate internal controls in place to ensure compliance with ESL requirements.

Equity Risks: 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.

Potential Challenge: 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.





Facility Usage/Building Rental Audit

Objective/Goals: 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.

Risks: There is a risk uses 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.

Equity Risks: 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.

Potential Benefit: 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.



Next Steps

- OIPA is requesting the Audit Committee's approval of one of the three audit the following three audits to add to the 2020-21 Audit Plan:
 - Hardship Transfers Audit
 - ESL Audit
 - Facilities Use Audit
- OIPA is requesting the Audit Committee present the approved audit to the full Board for approval.





Questions?

