



QUESTAR III
PUTTING STUDENTS FIRST

**East Hampton Union Free School District:
FY 2017/18 Student Attendance Accountability**

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November 7, 2018

Board of Education
East Hampton Union Free School District
4 Long Lane
East Hampton, New York 11937

We have completed the annual testing of controls for the East Hampton Union Free School District. One of the requirements of the 2005 School Financial Oversight and Accountability legislation is ongoing testing and evaluation of the District's internal controls. Our engagement was designed to evaluate the adequacy of internal controls over Student Attendance to ensure they are appropriately designed and operating effectively and efficiently. And, to provide a report with recommended changes for strengthening controls and reducing identified risks.

The purpose of the audit was to review the internal controls that the District has in place to prevent errors, detect fraud and ensure that financial reporting is accurate and that the District assets are safeguarded.

RELIABILITY OF INFORMATION

In performing our engagement, we obtained a sample from the population of transactions to test the accuracy and reliability of information provided by district personnel.

As noted, the purpose of our engagement was to assist you in improving the process by which you monitor and manage the risks that face the District. Any findings and recommendations in the attached report are the responsibility of the District to implement, accept the risk as identified, or implement alternative controls that will mitigate the risk to a level that is acceptable by the district. Ultimately, it is your responsibility to assess the adequacy of your risk management system.

DISTRIBUTION OF THE REPORT

This report is intended solely for the information and use of the Board of Education and management of East Hampton Union Free School District and should not be used for any other purpose.

We appreciate the opportunity to serve you and thank the individuals in your organization for their cooperation. Over time, it will be necessary to reassess your risks to ensure that they have not changed and to ensure that your risk management system is functioning properly. Through our ongoing involvement with you as a client and our knowledge of your District and its processes, we are in a unique position to assist you with that process. Please contact us at any time should you desire such services.

Sincerely,

Mark Beaudette

Mark Beaudette, CPA
Questar III BOCES

ENTITY NAME	East Hampton Union Free School District
REPORT DATE	June 29, 2018
PROCESS REVIEWED	Student Attendance Accountability and Reporting
PERSONNEL INTERVIEWED	<ol style="list-style-type: none"> 1. Chuck Westergard, Manager of Information Systems 2. Robert Hagen, Director of Learning, Technology & Instruction 3. Linda Hellberg, Senior Clerk Typist 4. Valarie Bates, Applications Specialist 5. Charlie Soriano, Middle School Principal 6. Amanda Hayes, Registrar Office 7. Beth Doyle, Elementary School Principal 8. Cindy Allentuck, Director of Pupil Personnel Services 9. Elizabeth Reveiz, Director of ENL 10. Adam Fine, High School Principal 11. Anita Finder, Main Office Secretary 12. Christine Roberts, District Clerk
SCOPE OF WORK	<p>Reviewed the District's Student Information System controls over time and attendance records for Fiscal Year (FY) 2017/18 and performed the following testing procedures:</p> <ul style="list-style-type: none"> • From a population of 1,796 students, we selected a sample of 40 students, to evaluate if student attendance was properly being reported; • Evaluated all users of the Student Information System who have access to student attendance and if it is being properly recorded; and • Evaluated the billing process for non-resident tuition and how student attendance is a contributing factor to the calculations.
SCOPE RESTRICTIONS	None were noted
AUDIT OBJECTIVES	<ul style="list-style-type: none"> • Evaluate the student attendance process and the applicable internal controls to ensure they are operating effectively and efficiently; • Ensure student attendance complies with the applicable NYSED guidelines and applicable Board approved policies; • Ensure the District is accurately reporting student attendance for non-resident tuition purposes; • Ensure student absences are authorized and documented appropriately; and • Ensure the information is properly recorded in SchoolTool and tracked by the individuals responsible for student attendance.
KEY PROGRAM CONTROLS	The District has created the following key program controls designed to meet business obligations, provide accountability, and promote operational effectiveness and efficiencies:

	<ul style="list-style-type: none"> • The Eastern Suffolk BOCES has provided an Attendance Manual regarding general instructions on how to maintain student attendance in SchoolTool; • The Eastern Suffolk BOCES provides technical support for users of the Student Information System; • The District has a Student Information System Administrator who is responsible for assigning permissions and creating accounts; • The High School has a quick entry system to ensure when students are signing in and out of the building; • The High School, Middle School, and Elementary School have separate student attendance policies that provide specific instructions to all staff, parents, and students; and • East Hampton Union Free School District has a general attendance policy that provides instructions to all staff, parents, and students regarding attendance.
<p>OBSERVATIONS AND RECOMMENDATIONS</p>	<p><u>Observation 1:</u> After evaluating student attendance, we noted there are communication issues between the District Office and other buildings when billing for non-resident tuition. There have been instances where students have transferred to other Districts during the school year but have not informed the District Office until several months later. Therefore, the District is not performing best practices regarding student attendance and how it impacts non-resident tuition billing. However, a credit memo is issued, and the District Clerk provides a refunded amount to the respective districts.</p> <p><i>Recommendation: The District should implement the use of a formal document for all buildings to complete prior to students leaving the District. The document should include, but not be limited to the following: Student Name, Grade, Date of Departure, Signature of Individual Completing the Initial Form (i.e. Building Secretary), Signature of Approval (i.e. Building Principal), and a Signature from the District Office (i.e. Non-Resident Tuition Personnel). In addition, all staff should be required to notify the District office personnel responsible for non-resident tuition in a timely fashion.</i></p> <p><u>Observation 2:</u> During our interview process, we noted that if the instructional staff does not record daily attendance, the Student Information System will automatically record all students present. For example; when substitute teachers are covering classes, they do not have direct access to record student attendance in the system. If a paper copy of student attendance is not provided, the applicable teacher or attendance clerk is unable to record the information. Therefore, student attendance is being overstated and inaccurately recorded. To ensure best practices are being followed, the Student Information System settings should be configured in a way that does not automatically mark students present.</p> <p><i>Recommendation: The District should re-evaluate the student attendance settings and adjust accordingly. In addition, the substitute teachers should provide a paper copy of student attendance to the responsible teacher or attendance clerk in a timely manner (i.e. end of school day).</i></p> <p><u>Observation 3:</u> During the interview process, we noted that the District has not provided formal training to staff on how to effectively use the student information system (student attendance). However, there are several users of the Student Information System who have been scheduled to attend a formal training this</p>

upcoming summer. In addition, we noted that the High School Attendance Clerk has expressed that a formal training would provide better guidance of how to identify internal issues and correct them going forward.

Note: The District has scheduled a formal training with their local BOCES on how to properly account for student attendance.

Recommendation: The District should provide formal training to all users of the student information system regarding attendance. Staff must be aware of the technicalities associated with student attendance and should report information accurately. If this is not practical, the District should consider offering staff the option to participate in a webinar.

Observation 4: During our testing of student attendance records at the High School we identified the following issues:

- Eighteen instances where field trips were duplicated in the system. For example; the students signed out at 8:00 AM and signed in at 9:11 AM on two different occasions. According to the attendance clerk, we noted that this was recorded due to an error. The entries should have been corrected but were not.
- Twelve instances where a student was tardy on multiple occasions. According to the High School attendance policy, three period tardiness counts as an absence. It was unclear if the student information system was marking students absent appropriately. The number of tardiness occurrences ranged between 3 and 60.
- One instance where the student's absence was not recorded correctly into the student information system. The teacher responsible for inputting the absence did not properly input the correct code for absence. Therefore, we were unable to determine if this was an excused or unexcused absence.
- Twelve instances where a student signed out but never returned to the building. It was unclear if the students should have been marked absent due to the number of missed periods. According to the High School attendance policy, if students are not present during four or more periods, they are marked absent once they reach that threshold. The individuals responsible for recording information in the quick entry system did not document additional information when necessary (i.e. 9th grade student leaves the building due to illness).
- Eight instances where the individuals responsible for the quick entry system recorded a sign out time entry when a student signed into the building. The individual's responsible for the quick entry system are inaccurately recording the information.
- Three instances where the individuals responsible for the quick entry system recorded students as being tardy or absent in the sign out log. The individual's responsible for the quick entry system are inaccurately recording the information.
- Nine instances where the student was marked absent due to participation of a field trip. After reviewing the absentee reason report, we noted that field trips have not been configured correctly (i.e. setup to mark students absent when it should not). The High School is aware of this issue and is in the process of correcting this going forward.
- Seventeen instances where the individuals responsible for the quick log entry did not record a reason for early departure in the student

	<p>information system. We identified several students between grades 9 through 11 that signed out, but the quick entry log did not reflect the reason for leaving early.</p> <p>Note: According to the High School, grades 9 through 11 require a parent/guardian to sign them out prior to leaving the building. In addition, we noted that the seniors have the privilege to sign themselves out.</p> <p><i>Recommendation: The District should ensure that all users of the student information system are recording attendance properly. In addition, the staff responsible for the quick entry system should input the correct entries to ensure that information is reasonable. This is not only important for the accuracy of the database but will provide better accountability over student attendance.</i></p> <p><u>Observation 5:</u> During interviewing staff and evaluating the student attendance process, we noted that instructional staff had the ability to change student attendance after the end of a school day without proper approval from an attendance clerk. The settings of the student information system were configured incorrectly. After identifying this as being an issue, we noted that the user permissions were changed during the audit.</p> <p><i>Recommendation: If historical attendance data is changed, all staff should be required to obtain proper approval from either an attendance clerk or building principal. This would ensure that student attendance is being modified under reasonable circumstances.</i></p>
SUBMITTED BY	David Leather, Internal Auditor
DATED	June 29, 2018