



Chesterfield County, Virginia Internal Audit

10021 Ironbridge Road – P.O. Box 40 – Chesterfield, VA 23832
Phone: (804) 748-1240 – Fax: (804) 768-9346 – Internet: chesterfield.gov

GREGORY L. AKERS
Director

DATE: June 24, 2016

TO: Dr. Marcus J. Newsome
School Superintendent

FROM: Greg Akers
Director of Internal Audit

SUBJECT: School Observations FY15 Audit

The Office of Internal Audit completed an audit of School Observations, and the final report is attached.

We appreciate the cooperation and assistance received from the school's staff throughout this audit.

Attachment

Copy: Dr. Sharon Thomas, Chief Executive of the Superintendent
Dr. Lyle Evans, Assistant Superintendent for Human Resources and Administration
Donna Dalton, Chief Academic Officer
Nita Mensia-Joseph, Chief Operations Officer
Dr. Joseph Tylus, Director of High School Education
Dr. Sharon Pope, Director of Middle School Education
Dr. Cyndee Blount, Director of Elementary Education
Linda Wood, Director of Elementary Education
Cheryl Moss, Director of Facilities Services
Brian Jones, Executive Director of Technology
Ray Moss, School Technology Services Manager
Warren Grigg, Director of Food and Nutrition Services
Alan Lederman, Administrator of Environmental Health and Safety
Donald Green, School Safety and Security Manager
Cindy Smith, Director of Risk Management
David Johnson, Loss Prevention Manager



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School Observations Audit FY15

June 2016

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June 2016

Highlights

Internal Audit Report to the Board of Supervisors/School Board



School Observations FY15

Why We Did This Review

Internal Audit conducted this review as part of our FY15 audit plan approved by the County Administrator and School Board Superintendent.

The Code of Virginia § 22.1-279.8 requires all Virginia public schools to conduct school building safety inspections. The inspections cover a variety of safety and compliance conditions including the clinic, cafeteria, building, grounds, traffic, bus loading area, security, and computer inventory. School's Safety and Security Manager helps coordinate inspection efforts across the school system with individual principals and an inter-agency risk assessment team.

Our audit includes evaluating controls by completing the School Safety Inspection Checklist sections for the cafeteria, clinic, and computer inventory at selected schools.

What We Recommend

- Individual schools and departments with findings take actions to address issues noted above.
- School management share overall observation results with all schools to help them identify potential areas for improvement.



For more information, please contact Greg Akers, at 804-748-1240 or akersg@chesterfield.gov

What We Found

Chesterfield County Schools uses a Safety Inspection Checklist (Checklist) based on guidance from the Virginia Department of Education. Representatives from School Facilities, Risk Management, Parks and Recreation, Pupil Transportation, Police, Fire, and Internal Audit agreed on specific Checklist sections their area would evaluate. Over a three year period, team members will visit all schools to complete their designated sections from the Checklist. One third of schools are visited each fiscal year.

For the FY15 audit cycle, we visited 22 schools, covering 13 elementary, 4 middle and 5 high schools. This report summarizes Internal Audit's observation results for 37 checklist items related to each school's cafeteria, clinic, and computer inventory. The following schools were observed:

- Elementary: Bon Air, Crestwood, Davis, Ettrick, Evergreen, Gates, Gordon, Grange Hall, Greenfield, Hening, Matoaca, Robious, Watkins
- Middle: Midlothian, Robious, Swift Creek, Tomahawk
- High: Clover Hill, James River, Meadowbrook, Monacan, Thomas Dale 9th Grade Campus

Findings

62 potential improvement items were identified during site visits:

School Administration	44
Food and Nutrition Services	18
Technology	0

At the completion of each site visit, observation results were provided to the individual schools and applicable departments for corrective action.

Actions Taken

Each school Principal and the Director of Food and Nutrition Services have acknowledged their respective findings and have communicated that they have taken the appropriate steps to rectify the issues going forward.

School management shared overall FY15 observation results with school principals during the February 4, 2016 K-12 Principals' Meeting.

Commendations

- Food and Nutrition Services, no identified exceptions at 9 of 22 schools
- School Administration, no identified exceptions at 3 of 22 schools
- School Technology, inventory tested at 22 schools agreed with tracking system

Management concurred with 2 of 2 recommendations by September 30, 2016.

We appreciate the cooperation and assistance received from the school's staff throughout this audit.

INTRODUCTION

BACKGROUND

Chesterfield County Public Schools (CCPS) has 63 schools, consisting of 38 elementary schools, 12 middle schools, 11 high schools, and 2 career and technical centers. The Code of Virginia § 22.1-279.8 requires all Virginia public schools to conduct school building safety inspections and designate an emergency manager. School Board Policy 3130 designates the school division's Safety and Security Manager as the emergency manager. The Virginia Center for School Safety, in consultation with the Department of Education, developed guidance for items to review and evaluate. This guidance includes an annual Safety Audit Assessment for each school and a Safety Inspection Checklist (Checklist) completed once every three years. The Checklist covers a variety of safety and compliance conditions including the clinic, cafeteria, building, grounds, traffic, bus loading area, security, and computer inventory.

School's Safety and Security Manager helps coordinate inspection efforts across the school system with individual principals and an inter-agency risk assessment team. This team includes representatives from School Facilities, Risk Management, Parks and Recreation, Pupil Transportation, Police, Fire, and Internal Audit. Team members agreed on specific Checklist sections their area would evaluate. Over a three year period, team members will visit all schools to complete their designated sections from the Checklist. One third of schools are visited each fiscal year. Team observation results were combined and provided to the individual schools and applicable departments for corrective action.

Our audit includes evaluating controls by completing the Checklist sections for the cafeteria, clinic, and computer inventory. This report summarizes Internal Audit's results from these designated sections for your information. For the FY15 audit cycle, we visited 22 schools (13 elementary, 4 middle, and 5 high schools). Each school observation was conducted during a one day visit with assistance from school personnel and administration.

OBJECTIVES

Objectives of the audit were:

- Visit 22 schools, perform observations using the checklist, and identify potential areas of improvement.
- Report results to department directors, principals, and the School Superintendent.

We considered the following laws, regulations, and procedures during our audit:

- Virginia Center for School Safety's Inspection Checklist
- Custodial Handbook
- Facility Maintenance best practices
- Food Services Managers Handbook
- School Board Policy 4130 Administration of Medication to Students
- School Board Policy 4132 Student-Athlete Concussions
- VHSL Concussion Protocol

SCOPE

Our audit scope covered the school year 2014-2015.

METHODOLOGY

Our methodology included on-site observation and staff inquiry at selected schools for:

- School Administration, Clinic:
 - Controlled medication
 - Epinephrine
 - Concussion protocol
- Food and Nutrition Services, Cafeteria:
 - Cash controls
 - Food service safety compliance
- Technology:
 - Computer inventory

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Deborah Eggleston, Cathy Peppers and Derek Wilson, Staff Auditors, and Chris Meade, Senior Auditor performed the audit work. Chesterfield County Internal Audit is a department within the organization of Chesterfield County/Schools.

INTERNAL CONTROL CONCLUSION

According to Government Auditing Standards, internal controls, in the broadest sense, encompass the agency's plan, policies, procedures, methods, and processes adopted by management to meet its mission, goals, and objectives. Internal controls include the processes for planning, organizing, directing, and controlling program operations. It also includes systems for measuring, reporting, and monitoring program performance. An effective control structure is one that provides reasonable assurance regarding:

- Efficiency and effectiveness of operations;
- Accurate financial reporting; and
- Compliance with laws and regulations.

Based on the results and findings of the audit test work, auditors concluded that internal controls were in place, but not consistently followed which could impact their ability to assist management in meeting its missions, goals, and objectives. Recommendations specific to improving these controls can be found in detail further in the audit report.

FINDINGS

The number of findings by school is summarized in the table below for each evaluation category.

Number of checklist items per category		Food & Nutrition Services	School Administration (Concussions)	School Administration (Controlled Medication)	School Administration (Cafeteria Allergy Table)*	Technology	Total	
	High:	19	5	4	1	7	1	37
1	Clover Hill	0	0	0	0		0	0
2	James River	0	2	0	0		0	2
3	Meadowbrook	1	2	0	0		0	3
4	Monacan	0	4	1	0		0	5
5	Thomas Dale 9th Grade Campus	0	0	0	0		0	0
	Middle:							
6	Midlothian	1	1	0	0		0	2
7	Robious	0	1	1	0		0	2
8	Swift Creek	1	2	0	0		0	3
9	Tomahawk Creek	2	2	0	0		0	4
	Elementary:							
10	Bon Air	1	0	2	1		0	4
11	Crestwood	0	0	1	0		0	1
12	A.M. Davis	0	0	2	1		0	3
13	Ettrick	1	0	2	0		0	3
14	Evergreen	3	0	2	1		0	6
15	O.B. Gates	0	0	1	0	0	0	1
16	Gordon	1	0	1	0	0	0	2
17	Grange Hall	1	1	0	0	1	0	3
18	Greenfield	1	0	1	0	2	0	4
19	Hening	1	0	0	0	1	0	2
20	Matoaca	1	0	2	1	1	0	5
21	Robious	0	0	1	0	3	0	4
22	Watkins	3	0	0	0	0	0	3
	Totals	18	15	17	4	8	0	62

* Observation section added to Internal Audit's checklist March 2015

The following is a detailed listing of individual items for each evaluation category:

Food and Nutrition Services

- One school had change fund cashier's reports that had not been signed by the manager or cashier. (Evergreen Elementary)
- Five schools had not checked or recorded the temperature of the freezer or refrigerator recently. (Gordon Elementary, Grange Hall Elementary, Greenfield Elementary, Hening Elementary and Watkins Elementary)
- Four schools had vending reports noting differences greater than \$5. (Meadowbrook High, Midlothian Middle, Tomahawk Creek Middle, Bon Air Elementary)
- One school did not have the latest SNP-12 report file or signed. (Matoaca Elementary)
- Two schools did not have the cash in each register counted by both cashier and manager. (Evergreen Elementary, and Watkins Elementary)
- Two schools had minor (\$1) differences for their change funds. (Swift Creek Middle and Tomahawk Creek Middle)
- Three schools did not have the office door locked while counting cash. (Ettrick Elementary, Evergreen Elementary and Watkins Elementary)

School Administration (Concussions, Controlled Medications, Cafeteria Allergy Table, and Epinephrine)

- Three schools were not able to show email notifications were sent to the clinic and athletic director noting that a student-athlete was removed from activity after a suspected concussion. (Monacan High, Midlothian Middle, Robious Middle)
- Three schools did not document that a parent or guardian was notified that the student-athlete was removed from activity after a suspected concussion. (James River High, Meadowbrook High, Monacan High)
- Six schools were not able to show email notifications were sent to the student-athlete's teachers and counselors with a copy to the principal, public health nurse, office manager, athletic director, and coach before the first period of the first school day after the injury with the "Returning to School After Concussion: A Fact Sheet for School Professionals" document attached to the email. (James River High, Meadowbrook High, Monacan High, Swift Creek Middle, Tomahawk Creek Middle, Grange Hall Elementary)
- Three schools did not have a completed and signed concussion medical release form indicating that the student-athlete was unconditionally released to return to play. (Monacan High, Swift Creek Middle, Tomahawk Creek Middle)
- Ten schools did not show Controlled Substance Medication was counted by a parent and authorized personnel upon receipt (to include the School Medication Acceptance Record (SMAR) Form). (Robious Middle, Bon Air Elementary, Crestwood Elementary, Davis Elementary, Ettrick Elementary, Evergreen Elementary, Gates Elementary, Gordon Elementary, Matoaca Elementary, Robious Elementary)
- One school did not store controlled medications in a locked cabinet during the school day. (Monacan High)
- Five schools did not have controlled substance medication counted by two principal designees under required circumstances. (Bon Air Elementary, Ettrick Elementary, Evergreen Elementary, Greenfield Elementary and Matoaca Elementary)
- One school did not report pill count discrepancies to the Principal or administrative official

immediately. (Davis Elementary)

- Three schools did not have a peanut allergy table available in the cafeteria or clean the peanut allergy table after each seating. (Bon Air Elementary, Davis Elementary, Evergreen Elementary, Matoaca Elementary)
- Three schools did not have the proper documentation maintained with the stock epinephrine supply. (Henning Elementary, Matoaca Elementary and Robious Elementary)
- One school did not have the stock epinephrine pens checked monthly to ensure proper storage, expiration date, and medication stability. (Greenfield Elementary)
- Three schools did not have the monthly epinephrine inspections completed and sent to Environmental Health and Safety Officer. (Grange Hall Elementary, Greenfield Elementary and Robious Elementary)
- One school had one staff member that did not know the location of the epinephrine pens. (Robious Elementary)

Technology

- No findings.

RECOMMENDATION(S):

We recommend:

1. Individual schools and departments with findings take actions to address issues noted above.
2. School management share overall observation results with all schools to help them identify potential areas for improvement.

MANAGEMENT'S RESPONSE(S):

1. *Concur. Dr. Thomas Taylor, Assistant Director for School Administration is responsible for implementing 9/30/16.*
2. *Concur. Dr. Thomas Taylor, Assistant Director for School Administration is responsible for implementing 9/30/16.*

COMMENDATION(S)

Food and Nutrition Services is commended for ensuring cafeteria operations are in accordance with policies and procedures at Clover Hill High, James River High, Monacan High, Thomas Dale 9th Grade Campus, Robious Middle, Crestwood Elementary, A.M. Davis Elementary, O.B. Gates Elementary, and Robious Elementary Schools.

School Administration is commended for ensuring administrative operations comply with policies and procedures at Clover Hill High, Thomas Dale 9th, and Watkins Elementary Schools.

The Technology Department is commended for ensuring inventory identified at the schools agreed with their tracking system.

ACTION(S) TAKEN

Each school Principal and the Director of Food and Nutrition Services have acknowledged their respective findings and have communicated that they have taken the appropriate steps to rectify the issues going forward.

School management shared overall FY15 observation results with school Principals during the February 4, 2016 K-12 Principals' Meeting.

CLOSING

We appreciate the cooperation and assistance received from the school's staff throughout this audit.