



## Chesterfield County, Virginia Internal Audit

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**GREGORY L. AKERS**  
Director

**DATE:** June 24, 2016

**TO:** Dr. Marcus J. Newsome  
School Superintendent

**FROM:** Greg L. Akers  
Director of Internal Audit

**SUBJECT: School Observations FY16 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 FY16

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June 2016

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June 2016

# Highlights

Internal Audit Report to the Board of Supervisors/School Board

## Why We Did This Review

Internal Audit conducted this review as part of our FY16 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, record security and computer inventory at selected schools.

## What We Recommend

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



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

# School Observations FY16



## 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 FY16 audit cycle, we visited 22 schools, covering 13 elementary, 4 middle, 3 high schools, and 2 career and technical centers (CTC). This report summarizes Internal Audit's observation results for 53 checklist items related to each school's cafeteria, clinic, record security, and computer inventory. The following schools were observed:

- Elementary: Beulah, Chalkley, Crenshaw, Elizabeth Scott, Falling Creek, Hopkins, Jacobs, Providence, Reams, Salem Church, B. Weaver, Winterpock, Woolridge
- Middle: Falling Creek, Manchester, Providence, Salem Church
- High/CTC: L.C. Bird, Manchester, Midlothian, Courthouse CTC, Hull CTC

## Findings

43 potential improvement items were identified during site visits:

School Administration	27
Food and Nutrition Services	10
Technology	6

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.

## Commendations

We Commend

- Food and Nutrition Services, no identified exceptions at 13 of 22 schools
- School Administration, no identified exceptions at 10 of 22 schools

Management concurred with 3 of 3 recommendations to be implemented 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, Pupil Transportation, Police, 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 FY16 audit cycle, we visited 22 schools (13 elementary, 4 middle, and 3 high schools, and 2 career and technical centers). Each school observation was conducted during a one day visit with assistance from school personnel and administration. After each observation, we issued a memo to the school principal detailing our findings.

## 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 2015-2016.

## **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. Derek Wilson and Richard Slate, 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, RECOMMENDATIONS, RESPONSES

### Safety Observation Checklist Summary

(Point Sheet C-1.1)

#### FINDINGS

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

	Food & Nutrition Services	School Administration (Record Security)	School Administration (Concussions)	School Administration (Controlled Medication)	School Administration (Cafeteria Allergy Table)	School Administration (Epinephrine)	School Administration (Clinic Safety)	Technology	Total
Number of checklist items per category	23	5	5	4	2	7	2	4	52
<b>High:</b>									
1 L.C. Bird	0	0	0	1	0	0	0	0	1
2 Manchester	2	0	0	0	0	0	0	1	3
3 Midlothian	0	0	0	0	0	0	0	0	0
4 Courthouse CTC	1	0	0	0	0	0	0	0	1
5 Hull CTC	0	0	0	2	0	0	0	0	2
<b>Middle:</b>									
6 Falling Creek	1	0	0	0	0	0	0	0	1
7 Manchester	1	0	0	1	0	0	0	0	2
8 Providence	0	0	0	0	0	0	0	0	0
9 Salem Church	1	0	4	0	0	0	0	0	5
<b>Elementary:</b>									
10 Beulah	1	0	0	0	0	0	0	1	2
11 Chalkley	0	0	0	0	0	0	0	0	0
12 Crenshaw	0	0	0	0	0	0	0	0	0
13 E. Scott	0	0	1	1	0	0	0	1	3
14 Falling Creek	0	0	0	2	0	0	0	0	2
15 Hopkins	1	0	0	0	0	0	0	1	2
16 Jacobs	0	0	0	1	0	0	0	0	1
17 Providence	1	0	0	2	0	0	0	0	3
18 Reams	1	0	0	1	0	0	0	0	2
19 Salem Church	0	0	0	1	0	2	0	2	5
20 B. Weaver	0	0	0	0	0	0	0	0	0
21 Winterpock	0	0	2	2	0	0	0	0	4
22 Woolridge	0	0	2	1	0	1	0	0	4
Totals	10	0	9	15	0	3	0	6	43

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Safety Observation Checklist Summary

(Point Sheet C-1.1 Continued)

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 completed. (Manchester High)
- One school's cashier left a cash drawer unattended while unlocked. (Beulah Elementary)
- One school had a change fund that was \$4.20 short at the end of operations. (Manchester Middle)
- One school did not have the office door locked while counting cash. (Falling Creek Middle)
- One school had not checked or recorded the temperature of the freezer or refrigerator recently. (Courthouse CTC)
- One school had a cashier with a pattern of sales that were not in agreement with cash receipts (Salem Church Middle)
- Two schools had a difference of over \$5 between the vending machine and the vending reports. (Manchester High and Hopkins Elementary)
- One school did not have a vending machine's serial number identified on the vending report. (Providence ES)
- One school did not have an ABC-Class fire extinguisher in the cafeteria. (Reams Elementary)

#### School Administration (Concussions, Controlled Medication, Epinephrine)

- One school was 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. (Salem Church Middle)
- One school did not document that a parent or guardian was notified that the student-athlete was removed from activity after a suspected concussion. (Salem Church Middle)
- Three 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. (Salem Church Middle, Winterpock Elementary, Woolridge Elementary)
- Four schools did not have a completed and signed concussion medical release form indicating that the student-athlete was unconditionally released to return to play. (Salem Church Middle, E. Scott Elementary, Winterpock Elementary, Woolridge Elementary)
- Three schools did not show Controlled Substance Medication was counted and documented by a parent and authorized personnel upon receipt. (Falling Creek Elementary, Providence Elementary, Winterpock Elementary)
- Eleven schools did not have controlled substance medication counted by two principal designees under required circumstances. (L.C. Bird High, Hull CTC, Manchester Middle, E. Scott Elementary, Falling Creek Elementary, Jacobs Elementary, Providence Elementary, Reams Elementary, Salem Church Elementary, Winterpock Elementary, Woolridge Elementary)

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Safety Observation Checklist Summary

(Point Sheet C-1.1 Continued)

- One school did not store controlled medications in a locked cabinet during the school day. (Hull CTC)
- One school did not have the proper documentation maintained with the stock epinephrine supply. (Salem Church Elementary)
- Two schools did not have the monthly epinephrine inspections completed and sent to Environmental Health and Safety Office. (Salem Church Elementary and Woolridge Elementary)

#### School Technology

- Three schools had several computers that were not marked with an identifiable number. (Manchester High, E. Scott Elementary, Salem Church Elementary)
- Three schools had a computer that was not listed on the inventory. (Beulah Elementary, Hopkins Elementary, Salem Church Elementary)

#### **RECOMMENDATION(S):**

We recommend:

1. Individual schools and departments with findings take actions to address issues noted above.
2. School management continues to 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. Dr. Taylor will: 1. Collaborate with school administration directors to ensure individual schools comply with noted school based administrative discrepancies. 2. Collaborate with Tia Campbell, Director of Student Health Services, to comply with school administration findings related to controlled medications and epinephrine. 3. Collaborate with Warren Grigg, Director of Food Services, to comply with food and nutrition findings.*
2. *Concur. Dr. Thomas Taylor, Assistant Director for School Administration is responsible for implementing 9/30/16. Dr. Taylor will collaborate with school administrative directors to ensure overall observations results are shared with all schools to help them identify potential areas for improvement.*

#### **COMMENDATION(S)**

Food and Nutrition Services is commended for ensuring cafeteria operations are in accordance with policies and procedures at L.C Bird High, Midlothian High, Hull CTC, Providence Middle, Chalkley Elementary, Crenshaw Elementary, E. Scott Elementary, Falling Creek Elementary, Jacobs Elementary, Salem Church Elementary, B. Weaver Elementary, Winterpock Elementary, Woolridge Elementary.

## **FINDINGS, RECOMMENDATIONS, RESPONSES**

School Administration is commended for ensuring administrative operations comply with policies and procedures at Manchester High, Midlothian High, Courthouse CTC, Falling Creek Middle, Providence Middle, Beulah Elementary, Chalkley Elementary, Crenshaw Elementary, Hopkins Elementary, B. Weaver Elementary.

### **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.

**FINDINGS, RECOMMENDATIONS, RESPONSES**  
**School Technology Inventory**  
(Point Sheet C-1.2)

**CRITERIA:**

A regularly scheduled and documented property inventory is a good business control for accountability.

**CONDITION(S):**

School Technology tracks computers assigned to staff and students, which are inventoried annually. School Technology also maintains a list by school of unassigned computers (i.e. computer labs, classrooms, and carts) located throughout the school. However, there is no routine inventory procedure for unassigned computers.

**CAUSE(S):**

Chesterfield County Public Schools does not have a control requirement for school technology inventory.

**EFFECT(S):**

There are not defined inventory controls for unassigned computers in the schools.

**RECOMMENDATIONS:**

We recommend:

3. Schools establish inventory controls for all computer and technology items to ensure proper control and accountability.

**MANAGEMENT'S RESPONSE(S):**

3. *Concur. Dr. Thomas Taylor, Assistant Director for School Administration is responsible for implementing 9/30/16. Dr. Taylor will collaborate with Brian Jones to establish inventory controls for all computer and technology items to ensure proper control and accountability.*