

Curriculum and Digital Learning

Internal Audit Report
March 24, 2021



Linda J. Lindsey, CPA, CGAP, School Board Internal Auditor
Sheila N. Jones, MAFM, Senior Internal Auditor
Luis Aponte Santiago, CISA, Information Technology Auditor

Table of Contents

	Page Number
EXECUTIVE SUMMARY	1
DEFINITIONS	2
BACKGROUND	3
OBJECTIVES, SCOPE, AND METHODOLOGY	3
RESULTS AND RECOMMENDATIONS	4
APPENDIX A – IHAR Tasks by Department	10

EXECUTIVE SUMMARY

Why We Did This Audit

Our objective was to review, assess, and evaluate the roles and responsibilities of the Curriculum and Digital Learning Department as it relates to School Board Policy IHAR, Digital Learning (IHAR). **Appendix A** shows which departments handle various requirements of IHAR. Those departments are Curriculum and Digital Learning, ITS, Teaching and Learning, and Career and Technical Education.

This audit was included in the 2019-2020 Annual Audit Plan.

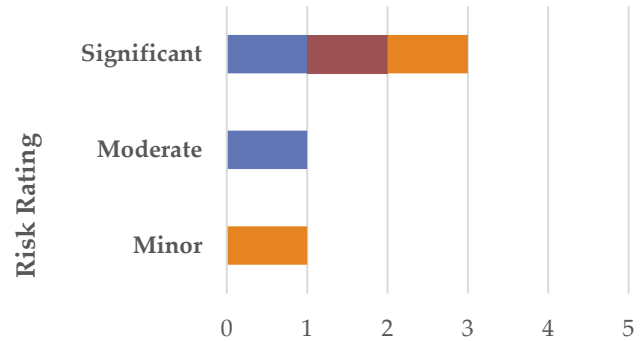
Observations and Conclusion

Our overall conclusion is that the Curriculum and Digital Learning Department is functioning effectively. We commend them for the successful roll out of the digital training platform to all OCPS students, teachers, and administrators, and for providing extensive and timely training (live and digital) to these same persons as well as to parents and guardians.

However, we noted several areas that require attention and provide an opportunity for improvement. The following section provides an overview of the results of our audit.

Results and Recommendations

Audit Results at a Glance



	Minor	Moderate	Significant
■ Compliance	0	1	1
■ Internal control	0	0	1
■ Better Practices	1	0	1

Results Details by Risk Rating

Significant

- Non-compliance with IHAR for (1) CAPE Digital Tool Certificates and (2) computer science content
- An objective and transparent digital curriculum selection process is needed.
- The department should have formal, written policies and procedures

Moderate

- All managers should be included in the process of approving digital curriculum requests from schools

Minor

- Training logs/digital records for training that took place via the digital platforms for administrators, students, teachers, and parents were incomplete

DEFINITIONS:

Type of Finding

Compliance	In general, compliance means conforming to a rule, such as a specification, policy, standard or law.
Internal control	Internal control is an interlocking set of activities that are layered onto the normal operating procedures of an organization, with the intent of safeguarding assets, minimizing errors, and ensuring that operations are conducted in an approved manner.
Better practices	A set of guidelines, ethics or ideas that represent the most efficient or prudent course of action, in a given business situation. Authorities, such as regulators or governing bodies, may establish best practices or an organization's management team may internally decree them.

Three categories of findings:

- *Compliance*
- *Internal controls*
- *Better practices*

Risk/ Impact Ratings

Minor	Low risk with a financial impact of less than one percent and/or an isolated occurrence limited to local processes (low impact and low likelihood)
Moderate	Slight to moderate risk with a financial impact between one and five percent and/or a noticeable issue that may extend beyond local processes (low impact and high likelihood or high impact and low likelihood)
Significant	High risk with a financial impact greater than five percent and/or a significant issue that occurs in multiple processes (high impact and high likelihood)

Three risk/ impact ratings:

- *Minor*
- *Moderate*
- *Significant*

BACKGROUND:

The Curriculum and Digital Learning team is part of the Division of Teaching and Learning under the Deputy Superintendent. Curriculum and Digital Learning provides training, professional development, and digital resources to guide and support teaching and learning in our schools. These functions help to ensure consistency of curriculum and instructional strategies toward the district’s goal of high expectations for student learning. The team also annually evaluates and selects vendors to deliver curriculum to students via a digital platform called LaunchEd.

The Orange County School Board has adopted policy IHAR, Digital Learning, the authority for which comes primarily from Section 1001.41, Florida Statutes. This School Board Policy includes many of the functions of Curriculum and Digital Learning.

OBJECTIVE, SCOPE AND METHODOLOGY:

Objective

The objective of this audit was to review, assess, and evaluate the roles and responsibilities of the Curriculum and Digital Learning Department as it relates to School Board Policy IHAR, Digital Learning.

Scope

The scope of the audit covered the activities of the department during the period from July 1, 2019 through October 31, 2020.

Methodology

We conducted our audit in accordance with the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors and included such procedures as deemed necessary to provide reasonable assurance regarding the audit objective. Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by

Curriculum and Digital Learning provides training, professional development, and digital resources to guide and support teaching and learning in our schools.

They also evaluate and select vendors to provide digital curriculum.

School Board policy IHAR addresses many of the functions of Curriculum and Digital Learning.

We reviewed activities from July 1, 2019 thru October 31, 2020

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing.

bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

We are required to note any material deficiencies in accordance with Florida Statutes, School Board Policy and sound business practices. A material deficiency is a deficiency preventing a deliverable from being used as intended and for which an alternate is not available. We noted no material deficiencies in this audit. We also offer suggestions to improve controls or operational efficiency and effectiveness.

Our methodology for this audit included:

- Reviewing School Board Policy IHAR, Digital Learning,
- Interviewing Directors to gain an understanding of their business processes,
- Reviewing the digital training process,
- Reviewing the digital platforms used by teachers, students, and administrators,
- Reviewing IT customer service records and asset tracking for digital devices,
- Reviewing substitute teacher training documents from Human Resources, and
- Selecting a sample of students in grades K-12 and reviewing their digital platforms.

RESULTS & RECOMMENDATIONS:

Overall Conclusion: Our overall conclusion is that the Curriculum and Digital Learning Department is functioning efficiently and effectively, however we identified several areas where they can improve compliance, internal controls, and operational practices.

Commendation

We commend the Curriculum and Digital Learning department on their rapid rollout of a variety of digital training platforms for parents, students, teachers, and administrators especially during the pandemic. The links are easy to locate on the OCPS website and the training videos

We noted no material deficiencies.

Our methodology included reviewing policies and procedures, training sessions, customer service records, and asset tracking records and interviewing directors in the Curriculum and Digital Learning department.

We commend Curriculum and Digital Learning on the successful rapid roll out of a variety of digital training tools.

are informative and engaging for those new to a digital learning platform. The trainings also provide several methods by which the viewer can communicate with the department if there are additional concerns and questions.

The following paragraphs outline best practices, audit results, and recommendations.

1) Provide access to Cape Digital Tools, which include computer science content, in accordance with School Board Policy IHAR and Florida Statutes *Significant*

Best Practice:

School Board Policy IHAR, Digital Materials, 3 (a) and Section 1003.4203, F.S. state all elementary and middle school students shall have access to a standard set of CAPE Digital Tool Certificates, which will allow the student to demonstrate proficiency in targeted digital skills that are necessary to the student's academic work and skills the student may need in future employment. Also IHAR (4) Computer Science Access, states that all K-12 students shall have access to learning computer science content through either a stand-alone course or content embedded into existing courses. This allows all students to develop marketable skills in areas such as computer programming and computer coding.

Audit Result:

Our review of 139 randomly selected elementary, middle and high school students revealed that the district provides access to CAPE Digital Tool Certificates which include computer science content only to students in grades 6-8. When we inquired about this, management stated that this was an internal decision based on usage rates and budget availability. No evidence of School Board approval of this deviation from IHAR was provided.

Recommendation:

We recommend that all elementary and middle school students be provided access to CAPE Digital Tool Certificates which include

Only middle school students have access to CAPE Digital Tool Certificates, including computer science content.

We randomly selected 139 elementary, middle and high school students to verify access to computer science content

computer science content consistent with the provisions of IHAR as adopted by the School Board or that IHAR be revised as necessary to reflect current practice.

2) *Objective evaluation criteria and transparency demonstrate accountability in the process of awarding digital software subscriptions* **Significant Risk**

Best Practice:

Documented procurement processes provide transparency to stakeholders and help in preventing fraud, collusion, and operating inefficiencies. The use of funds and deployment of resources in the education of our students should be documented with written criteria and procedures that are reviewed periodically for revisions if needed.

Audit Results:

The district spent more than \$4.6 million on digital subscriptions in FY2019-2020 and the recommended spend for 2020-2021 is \$3.9 million. In FY2019-2020, neither the process used to select vendors for digital software subscriptions nor the criteria considered were documented. Management informed us that there were internal discussions but the process was informal and the rationale for final decisions was not documented. In FY2020-2021, management indicated that they are developing a formal process of vetting vendors during the annual subscription renewal process.

Recommendation:

Develop and implement a transparent and objective evaluation process to select vendors for the program. Evaluation criteria should be established and the results of the evaluation and selection process should be documented.

Documented procurement practices provide transparency to stakeholders.

The district spent more than \$4.6 million on digital subscriptions in FY2019-2020.

3) *Revise the business process for receiving and processing digital curriculum requests* **Moderate Impact**

Best Practice:

It is essential to the timely deployment of digital curriculum materials that purchases of those materials be communicated during the acquisition process to all those who support their deployment.

Audit Result:

Digital curriculum materials have been centrally purchased. The district is quickly moving to a mixed model however, where some resources that were once centrally purchased are now purchased at the school level. This creates a gap since the Digital Learning Department manages the setup (rostering and uploading into the instructional platform) and support (through information and training resources) of such resources, but they are not notified.

Because of the various roles they serve, all members of the Digital Learning team need to know of any digital curriculum purchases by schools as they occur. These resources will not be accessible by the schools until the Digital Learning team works with the vendor to roster and upload them and they may not be used effectively if information and training is not available when needed. Delays in communication of these purchases could result in delays in deployment and support to teachers and students.

Recommendation:

We recommend establishing a communication protocol to include Digital Learning team members in the acquisition of digital curriculum by schools. This will ensure that all pertinent levels of management are informed and can make the curriculum available to teachers and students in a timely manner.

Digital Learning managers should be informed of digital curriculum purchases.

Support to teachers and students could be delayed without timely notice to Digital Learning.

*4) Documented procedures provide significant benefits to an organization **Significant Risk***

Best Practices:

Written procedures communicate departmental expectations consistent with the district's vision and mission, help employees to execute their job responsibilities correctly, and help to ensure compliance with applicable laws and regulations and internal control procedures. They also foster consistent practices within the department and are valuable tools when training new staff.

Audit Result:

During the audit entrance meeting management with Curriculum and Digital Learning, they informed us that they have no written departmental policies and procedures dealing with department operations and administration.

Recommendation:

We recommend that Curriculum and Digital Learning develop written departmental policies and procedures.

*5) Training records for digital learning sessions will document attendance and participation. **Minor Impact***

Best Practice:

School Districts that adopt a digital learning management system should ensure their onboarding process provides teachers, students, and administrators with the best training possible and maintain records of all training. Records would include dates and times of training, records of who attended, and feedback from attendees to learn valuable information that could lead to improvements to the platform.

Audit Result:

We identified several digital training or information sessions conducted by the Curriculum and Digital Learning Department without any records of the training that took place or who attended.

Policies and procedures are important because they provide the staff with important guidance in executing their job responsibilities.

Document attendance at digital learning sessions

Recommendation:

Because the District will continue to teach and train parents, students, administrators and employees via a digital platform, we recommend attendance at these sessions be recorded and kept on file.

We wish to thank members of the Digital Curriculum and Instructional Technology and Library Media departments for the cooperation and assistance with this audit.

Appendix A

School Board Policy IHAR, Digital Learning

Sections 1002.321, 1003.4203; 1003.4282; 1013.492; 1006.29; 1006.40; 1008.44; 1011.62; 1012.98; Florida Statutes

School Board Policy IHAR, Digital Learning – Tasks by Department

Curriculum & Digital Learning	ITS	Teaching and Learning	Career and Tech Education (CTE) & Schools
Sections in School Board Policy IHAR, Digital Learning, are listed below			
<p>Digital Materials, Section 3(a)</p> <p>Digital Literacy, Section 5 (a) (b)</p> <p>Keyboarding Skills, Section 6</p> <p>Use of Network Resources, Section 7 (d)</p> <p>Children’s Internet Protection Act compliance, Section 8 (b)</p> <p>Social Media, Section 14 (f) (g)</p> <p>Support for Instructional use of Technology, Section 19 (b) (c) (d) (e) (f) (g)</p> <p>Bring Your Own Device (BYOD)</p>	<p>Home Internet Filtering, Section 9</p> <p>Identify Theft, Section 12</p> <p>Asset Management, Section 13</p> <p>Appropriate Use of District-Assigned email addresses, Section 15</p> <p>Content Stored on District-Owned Devices, Section 16</p> <p>Cloud-based Storage, Section 17</p> <p>Social Media, Section 14-Overall access</p> <p>Use of Network Resources, Section 7 (a) (b) (c) (d) and I to III</p> <p>Bring Your Own Device (BYOD)</p> <p>Children’s Internet Protection Act compliance, Section 8 (a)</p>	<p>Cheating and Plagiarism, Section 10</p> <p>Copyright, Section 11 (a) (b) (c)</p> <p>Support for Instructional Use of Technology, Section 19 (d)</p>	<p>Digital Materials, section 3 (b)</p> <p>Computer Science Access, Section 4</p> <p>Bring Your Own Device (BYOD)</p>

Source: Digital Learning Department



Department / School Name	Digital Learning
Administrator / Department Head	Maurice Draggon
Cabinet Official / Area Superintendent	Robert Bixler

Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date	Management's Action Plan
<p>1) Provide access to Cape Digital Tools, which include computer science content, in accordance with School Board Policy IHAR and Florida Statutes</p>	<p>The CAPE statute calls for each school district to “make available” access to digital tools certification. Board policy IHAR states that students will have “access” to CAPE certification per statute.</p> <ul style="list-style-type: none"> • Access is provided to CAPE coursework and certification exam by the Digital Learning team when a student enrolls in a course that prepares them for the certification exam. • In 2015 -2016 access to CAPE Digital Tools was provided to all 3rd - 8th grade students through specific courses. Limited 	<p>Maurice Draggon- Senior Director, Digital Learning (08/2021)</p>	<p>The team believes the current implementation of CAPE is within the requirements of state statute, board policy, and the implementation practices of other school districts within the state.</p> <p>Board policy IHAR will be reviewed to see if the language around CAPE implementation should be updated.</p> <p>The team will develop a plan to audit access for students enrolled in courses that have CAPE Digital Tools testing to verify access.</p>



	<p>usage took place in Elementary.</p> <p>The effort to reduce the number of tests students take was written into F.S. 1008.22, the “Student Assessment Program for Public Schools” state statute. This statute limited the amount of time that students could spend on district required assessments.</p> <p>The state also required each district to supply information about assessments in a standardized calendar. The district differentiated between assessments all students might be expected to take (benchmark or interim assessments) and assessments that were particular to a student’s program, such as CAPE. The reduction in CAPE testing, which is particular to a student's program, aided the district in not exceeding the 5% statute limit. The uniform testing calendar for the district can be found at: Testing Calendar</p> <p>A presentation was given to the School Board, during an assessment work session, in</p>		
--	--	--	--



	<p>which it was noted that “due to flexibility in state statutes, we eliminated many elementary assessments.” This work to reduce testing at the elementary level attributed to the decision to not centrally buy CAPE testing for elementary, with the choice for individual elementary schools to buy on their own, still available. Additionally, on February 10, 2015, the School Board submitted a Board Resolution which stated the desire to " Transform the state accountability system to minimize the number of required assessments for all students and ensure grade level appropriateness."</p> <ul style="list-style-type: none">• The Curriculum and Digital Learning team reached out to other districts to confirm that CAPE implementation varied district to district with no district buying CAPE for all 3rd to 8th graders.• A memo was created to supply elementary schools a choice to provide CAPE Digital testing using school-based funding.		
--	--	--	--



	<p>The FL Statutes continue to call for CAPE Digital Tool Certificates to be made available for all elementary and middle school students. However, the district is only required to track completion for middle school students.</p>		
<p>2) Objective evaluation criteria and transparency are needed for the process of awarding digital software subscriptions</p>	<p>Digital software subscriptions are reduced based on usage and connection to the curriculum resource materials (CRMs). These reductions have resulted in an overall cost savings for the district. An Academic Return on Investment (AROI) process was used to evaluate each digital material. Information about AROI was shared (Slide 80) with the school board by the Deputy Superintendent as part of a work session.</p> <p>The process for digital software subscriptions uses systems data as well as feedback from relevant Curriculum and Digital Learning and Teaching and Learning stakeholders. Review of the feedback is also done by Curriculum and Digital Learning leadership as well as district leadership. Although the process held data driven feedback and</p>	<p>Allison Kibbey-Director, Instructional Technology & Library Media</p> <p>Marcella Wheeler-Director, Instructional Systems (07/2021)</p>	<p>The Curriculum and Digital Learning team will continue to work towards quantifying the value of digital software subscriptions. This school year, the Curriculum and Digital Learning team developed and implemented the CDL Vendor Dashboard which captures analytics that reveal the access to and use of the tool. Basic, informational analytics are gathered through ClassLink Analytics which reveal how often a digital subscription software is accessed, which is one measure in calculating the resource’s value. Additionally, the Curriculum and Digital Learning team partners with vendors to collect analytics that show how students and teachers engage within the digital software subscription’s platform. This provides us with greater insight into the value of the digital subscription.</p> <p>Overall, the Curriculum and Digital Learning team will continue to refine the use the CDL Vendor Dashboard</p>



	<p>multiple checks and balances, the process was not written down.</p> <p>Supplemental Materials are managed through a procurement process with input from stakeholders. Renewal of these materials are managed through the procurement process.</p> <p>Materials bought directly by schools are not approved or reviewed through Digital Learning.</p>		<p>that district-accessible and vendor-provided analytics to make data-driven decisions that are in the best interests of students.</p> <p>The Curriculum and Digital Learning team will develop and document a clear and objective process that captures the year-to-year process of evaluating and buying digital software subscriptions.</p>
<p>3) <i>Revise the business process for receiving and processing digital curriculum requests</i></p>	<p>All digital software and applications that are bought go through the software request process which includes review and sign off by multiple Business Process Owners (BPOs).</p> <p>The software request process incorporates requests from all other departments and schools within the district. The Digital Learning team BPOs receive the request after review and approval by principals, the area learning community administrator, or district managers, and other BPOs. BPOs from other district departments must also review and approve</p>	<p>Marcella Wheeler-Director, Instructional Systems (07/2021)</p>	<p>The Curriculum and Digital Learning team will implement a standard process for reviewing software requests and review centralization of BPO requests to the team.</p>



	<p>the software before it can be used or bought.</p> <p>The Digital Learning team currently has more than one BPO. There is a BPO of rostering and a BPO of digital curriculum. Software requests are sent to different members of the team based on the approval need.</p>		
4) Documented procedures provide significant benefits to an organization	<p>The Curriculum and Digital Learning department supplies an exhaustive and comprehensive toolkit of procedures to schools for the LaunchED Digital Learning Program (https://launchedtoolkit.ocps.net) which is updated annually. The department acknowledges that the same method would help the internal department onboarding process and will address this finding gradually as attrition occurs.</p>	<p>Maurice Draggon- Senior Director, Digital Learning (08/2021)</p>	<p>An internal site has been built to document the process and procedures used by the Digital Learning team. https://sites.google.com/ocps.net/digital-learning-data/home</p>
5) Training records for digital learning sessions will document attendance and participation.	<p>Historically, registration and attendance data has been kept for all face-to face and online sessions which generate two in-service hours or more in the OCPS (Orange County Public Schools) Catalog. The OCPS Catalog can only be used for</p>	<p>Allison Kibbey- Director, Instructional Technology & Library Media</p>	<p>We will investigate the technical capabilities of different platforms to carry out this task. We will also begin to download attendance from web training and support sessions which are under 3 hours and keep them digitally.</p>



	<p>registration by OCPS employees. The trainings evaluated as part of the audit focused on parent trainings.</p> <p>Many of the parent trainings were broad in nature for any interested parents who wanted more information on the topic. We will focus on capturing the numbers of parents.</p> <p>Over the course of the last three years the number of training and support sessions which are less than three hours has dramatically increased both for staff and external stakeholders such as parents. This has resulted in the use of a variety of registration and attendance practice for training which are less than two hours in length or provided to non-employees.</p> <p>While not required by statute, we acknowledge that attendance records should be available for all sessions from a central location for sessions of all lengths and audiences, as a best practice.</p>	<p>Marcella Wheeler- Director, Instructional Systems</p> <p>Marriel Milano – Director Digital Curriculum</p> <p>(07/2021)</p>	<p>The team has created an overall site to document data associated with the work we complete with each school.</p> <p>https://sites.google.com/ocps.net/digital-learning-data/home</p>
--	---	---	--