

## Proposed July 2019-June 2020 Audit Plan

PPS Office of Performance Audit shall adhere to the Generally Accepted Government Auditing Standards (GAGAS, also known as the Yellow Book). The 2018 revision of GAGAS for performance audits will take effect on or after July 1, 2019.

The proposed audit plan was determined based on the 2016 PPS District-Wide Operational and Business Services Risk Assessment (RA), Secretary of State (SoS) 2019 Audit Report, Board Meetings, recommendations by the Audit Committee and others.

The order of the audit projects or engagements was based on recommendations by the Audit Committee, with consideration of current processes, availability of school staff members, and sufficient data to perform the audit or engagement. Other engagements are to be evaluated after new processes and procedures are implemented, and

**Moderate - 3** -Management supports and institutes internal control monitoring. Some policies and procedures are developed and some best practices are applied. Tools are being used, but are not necessarily integrated into all processes. Some level of risk and the potential for negative outcomes exist.





Operational Areas / Programs 2019-2020 Audit Review	2016 Risk		SoS Audit
	Inherent	Control	
<b>#3 Performance Measures</b> is crucial to measure students performance and identify students who are struggling and require additional support. (2016 RA#27 "Priority Setting")	4	3.8	Recommendations #17, #18, #26a

**Objectives/Goals:** To measure students performance and identify students who are struggling or underperforming, determine the root cause or struggled areas, what changes are hindering student performance, and provide assistance or additional support to increase students' achievement.

**Summary:** Although PPS has seen substantial improvement in graduation rates, PPS is still behind most national comparison districts. Substantial achievement gaps based on race and economic status remain.

As far back as 1998, contracted audits have suggested better tracking of student performance.

**Risks:** Lack of or ineffective monitoring and evaluation of student performance will continue to lag. Students graduating from high school with low academic scores will not prepare them for college, career, or bright adulthood.

**Planning:** The Secretary of State emphasized on monitoring and improving students' academic achievements. There currently are performance measurements that are used to track students' progress. The audit is to determine if there are performance measures to help students who are struggling academically, particularly in low income schools, and evaluate how students are monitored to ensure they are making or continuing to make progress.

**Timing:** It was reported by the Deputy Superintendent that this is in the middle of the strategic plan. Goals are currently being created, which will be presented to the Board in July 2019, and adopted by Fall 2019.

The plan will be to perform the audit after January 2020, when there is sufficient data measurement for review.

**Type of Performance Review:** Audit



<b>Inherent</b>	<b>Control</b>
n/a	n/a

Planning: