



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY12234

TO: Audits/Budget and Finance Committee
FROM: Sharon Cates-Williams *Sharon Cates-Williams*
SUBJECT: Board of Regents Oversight of Financial Accountability
DATE: June 8, 2015
AUTHORIZATION(S): *Elizabeth P Berlin*

SUMMARY

Issues for Discussion

The following topics will be discussed with the Members of the Committee on Audits/Budget and Finance:

1. New York State Single Audit by KPMG – State Education Department Findings (Attachment I)
2. Completed Audits including the Report of the Internal Audit Workgroup. (Attachments II & III)

Reason(s) for Consideration

Update on Activities.

Proposed Handling

Discussion and Guidance.

Procedural History

The information is provided to assist the Committee in carrying out its oversight responsibilities.

Background Information

1. New York State Single Audit – State Education Department Findings - Staff from the accounting firm of KPMG will brief the Committee on ten audit findings related to the Department's administration of federal funds. (Attachment I)
2. Completed Audits including the Report of the Internal Audit Workgroup
The Committee is being presented with nine audits this month. (Attachments II & III)

The audit reports are as follows:

Office of Audit Services

1. Buffalo City School District - RTTT
2. Buffalo City School District – Data Reliability
3. New Rochelle City School District
4. New York City Department of Education

Office of the State Comptroller

1. Campbell Savona Central School District – Budget Review
2. Campbell Savona Central School District – Financial Condition
3. Charter School of Educational Excellence Middle School Capital Project and Board Oversight of the Management Company
4. Cortland City School District– Budget Review
5. New York City Department of Education Public School Safety: Incident Reporting and Unauthorized Student Departures

Recommendation

No action required for audit initiatives and presentation of audits.

Timetable for Implementation

N/A

The following materials are attached:

- Summary of New York State Single Audit Findings 2013-14 (Attachment I)
- Report of the Internal Audit Workgroup and Summary of Audit Findings Including Audit Abstracts (Attachments II and III)

Regents Committee on Audits/Budget and Finance
 Summary of
 New York State Single Audit
 4/1/13 – 3/31/14
 State Education Department Findings

The audit examined the following federal programs;

- Child Nutrition (School Lunch, Milk Program and Summer Food Service)
- Title I-Grants to Local Education Agencies(LEAs)
- Special Education (Individuals with Disabilities Education Act(IDEA)) Grants
- 21st Century Community Learning Centers
- Improving Teacher Quality State Grants
- School Improvement Grants
- State Fiscal Stabilization Fund – Race to the Top Incentive Grants, Recovery Act
- Rehabilitation Services-Vocational Rehabilitation Grants to States

The following are the 10 findings for the 2013-14 fiscal year and the federal programs each finding applies to:

Finding 14-001 - Title I Grants to LEAs, Special Education Grants, 21st Century Community Learning Centers, Improving Teacher Quality State Grants, School Improvement Grants

Under the current payment process to grantees, the Department has not appeared to have met the cash management requirements, as an initial advance is made and there are no procedures in place to ensure that grantees make related disbursements on a timely basis.

Department's Corrective Action: The Department will continue to review the procedures for making payments to subgrantees to ensure that time lapsing between the transfer of funds to the subgrantee and disbursement of funds by the subgrantee is minimized. Using a risk-based approach, cash flow to sub-recipients will continue to be monitored and follow-up will be made with agencies that are flagged as potential problems.

Finding 14-002 – Title I Grants to LEAs, Special Education Grants, 21st Century Community Learning Centers, Improving Teacher Quality State Grants

During the sample testing of subrecipients for the above federal awards, the Department either did not file the required Federal Funding Accountability and Transparency Act (FFATA) report timely or it could not be verified that FFATA reports have been filed.

Department's Corrective Action: The Department will continue to review and enhance controls and procedures to improve completeness of FFATA reporting. Recommendations by auditors were incorporated into the existing procedures.

Finding 14-003 – Title I Grants to LEAs, Special Education Grants, Child Nutrition, 21st Century Community Learning Centers

For a sample of subrecipients tested from the above federal awards, the Department did not have DUNS numbers on file or there was no information on the expiration date, which determines whether the DUNS number is still active.

Department's Corrective Action: The Department will continue to review and enhance controls and procedures to improve completeness of DUNS number collection. Additional steps will be taken to ensure that all required information is obtained from each grantee on a more timely basis.

For the Child Nutrition Program Office, a system is being developed that will require all subrecipients to annually report their DUNS numbers and expiration dates.

Finding 14-004 – Title I Grants to LEAs

The review process of Title I Supplement Form, as part of subrecipient monitoring, is undocumented.

Department's Corrective Action: Starting in the 2014-15 school year, the Consolidated Application Review Form will incorporate a review of the Supplement form for each LEA identified for improvement.

Finding 14-005 – Title I Grants to LEAs

The review process of Title I Comparability Form, as part of subrecipient monitoring, is undocumented.

Department's Corrective Action: Starting with the 2014-15 school year, the Office of Accountability will incorporate into the Targeted and Coordinated monitoring visit protocol the review and approval of the Comparability Form for each LEA that receives an on-site visit.

Finding 14-006 – 21st Century Community Learning Centers

For a sample of monitoring visits tested, the Department did not appear to have monitored whether or not the subrecipient was in compliance with the supplement not supplant requirement (1 out of 10 cases).

Department's Corrective Action: For the one case found, an older Program Monitoring form was used, which did not include a review of the supplement not supplant provision. Moving forward, Program Monitoring Forms will be updated annually and will be reviewed for inclusion of all required elements, including a review of supplement not supplant.

Finding 14-007 – School Improvement Grants

During monitoring visits for the period of July 1, 2013-June 30, 2014, the Department did not perform any fiscal monitoring procedures over the program to ensure compliance with laws and regulations and the provisions of contracts or grant agreements and that performance

goals are achieved. There were no monitoring procedures performed during the prior years. Progress reports for two out of three LEAs were not obtained and reviewed timely.

Department's Corrective Action: The Office of School Innovation will work on incorporating a fiscal component into its monitoring procedures for the School Improvement Grants. For 2014-15 monitoring, the grants awarded during the prior year periods will be included. Maintenance of monitoring activity records will be strengthened.

Finding 14-008 - State Fiscal Stabilization Fund – Race to the Top Incentive Grants, Recovery Act

Two of five monitoring visits selected for testing showed that the monitoring reports were not issued timely. Although exit conferences were conducted after the monitoring visits, the report was not completed until about one year after the visit.

Department's Corrective Action: A streamlined review process has been implemented which should materially reduce the time it takes to issue reports to districts.

Finding 14-009 – Child Nutrition

The Department did not file the required FFATA report.

Department's Corrective Action: The Department will review and enhance controls and procedures for completing the required FFATA reporting. The Child Nutrition Program Office implemented actions to address the finding, including hiring a full-time staff to file all federal reports and establishing a committee to develop guidelines for compiling reports.

Finding 14-010 - Rehabilitation Services-Vocational Rehabilitation Grants to States

For 9 out of a sample of 40, eligibility determinations were not made within the required 60 days and no extension was prepared to document the reason for additional time needed.

Department's Corrective Action: District Office Managers and supervisors will continue to reinforce and train counselors on timeliness of eligibility determinations. A procedure will be developed to better document the date of receipt of applications and renewals.

**Regents Committee on Audits/Budget and Finance
June 2015
Review of Audits Presented
Department's Internal Audit Workgroup**

Newly Presented Audits

We reviewed the nine reports that are being presented to the Committee this month. Four reports were issued by the Office of Audit Services and five were issued by the Office of the State Comptroller (OSC). Two of the reports issued were budget reviews¹ of school districts, six were audits of school districts, and one audit of a charter school.

The findings were in the areas of procurement, claims processing, payroll, financial reporting, capital construction, and budgeting.

The Department has issued letters to the school district auditees, reminding them of the requirement to submit corrective action plans to the Department and OSC within 90 days of their receipt of the audit report.

The Department's Internal Audit Workgroup identified the audits of Buffalo City Schools (Data Reliability), New York City Department of Education, Charter School of Educational Excellence, and New York City Department of Education Public Safety: Incident Reporting and Unauthorized Student Departures to the Committee's attention for informational purposes.

¹ Budget reviews- Local Finance Law Section 10.10 requires all local governments authorized to issue obligations to fund operating deficits to submit to the State Comptroller each year for review, their proposed budget for the next succeeding fiscal year, starting with the fiscal year the local government is authorized to issue obligations and for each subsequent fiscal year the deficit obligations are outstanding.

**June 2015 Regents Audits/Budget and Finance Committee Meeting
Summary of Audit Requiring Specific Attention**

Audit Summary	Recommendation/Response
<p>Buffalo City School District – Data Reliability</p> <ul style="list-style-type: none"> • OAS Audit. • The audit compared data reported by the District to student records for two schools for two years. • Student records did not always support what was reported to the Department. • Student cohorts were understated for both years at both schools. • Diplomas were awarded to 14 students in 2008 cohort and eight students in 2009 cohort who did not meet graduation requirements. • The District did not ensure that classroom attendance records were kept and maintained by all teachers. 	<p>The report's recommendations focused on the District ensuring that attendance rates reported are accurate and supported, maintaining attendance records and up-to-date transcripts, reviewing documentation for graduation requirements, reviewing data in the Student Information Repository System (SIRS) and Basic Education Data System (BEDS).</p> <p><i>Districts agreed with the recommendations and have indicated that they have already begun to initiate corrective actions.</i></p> <p><u>NEXT STEP:</u> Department staff are reviewing the accountability status of McKinley High School and have asked Dr. Judy Elliot, our Distinguished Educator in Buffalo, to review the districts transcript and diploma awarding process.</p>
<p>New York City Department of Education – Employment Preparation Education (EPE)</p> <ul style="list-style-type: none"> • OAS Audit. • The audit is the second of a series of audits of the NYCDOE eight regions. • The first audit disallowed \$2,682,067 of \$4,395,130 or 61% of the claim. • This audit disallowed \$123,676 of \$4,162,547 or 3% of the claim. • Overall, there was a marked improvement of the supporting documentation and the overall administration of the EPE program. 	<p>The report's recommendations focused on repayment of \$123,676 in unallowable EPE aid, ensure that Department approval has been received for all programs; claiming contact hours that are eligible and adequate; and ensuring that all students are EPE eligible.</p> <p><u>NEXT STEPS:</u></p> <ul style="list-style-type: none"> • Department will reduce future EPE payments to NYCDOE to recover \$123,676 unsupported funds. • OAS will annually conduct an audit of the administration of the EPE program at one of the remaining 6 NYCDOE Regions.

<p>Charter School of Educational Excellence Middle School Capital Project and Board Oversight of the Management Company</p> <ul style="list-style-type: none"> • OSC Audit • Board of Regents is the Charter School Authorizer. • Competition was not sought for \$6.8 million in capital project-related costs paid to the contractor, architect and the owner’s representative. • The project exceeded the authorized \$8.3 million by \$2.6 million or 31%. • The Board did not exercise sufficient oversight of the School’s funds. • School operated under an expired contract with the management company exposing them to significant liabilities related to fees charged and services provided. 	<p>The report's recommendations focused on the Board using a competitive process when selecting major contractors or professionals for a capital project, finalizing and updating a contract agreement with the management company, and reviewing financial statements periodically to ensure cash receipts are properly accounted for and cash disbursements are in accordance with Board approved expense authorizations.</p> <p><i>School officials generally agreed with the report's recommendations and have indicated that they plan to initiate corrective action.</i></p> <p><u>NEXT STEPS:</u> Report distributed to Charter School department staff for their review. Two follow up actions are planned:</p> <ul style="list-style-type: none"> • A site visit is planned for June 10, 2015 to follow up on the charter management agreement finding and ensure compliance. The results of the visit will be included in the subsequent site visit report. • Upon receipt of the corrective action plan (due on 8/7/15), the charter school office will review the audit findings and related corrective actions and require the school to provide documentary evidence to ensure each audit finding has been implemented, which includes the competitive bid process. • Part of the office process is to include the OSC audit findings (and annual audit financial findings as well) in school renewal reports within performance benchmark 6.
<p>New York City Department of Education Public School Safety: Incident Reporting and Unauthorized Student Departures</p> <ul style="list-style-type: none"> • OSC Audit of 10 schools. • NYCDOE did not include 428 reportable incidents in the Violent and Disruptive Incident Report (VADIR) submitted to SED. 126 of the unreported incidents were violent including 	<p>The report's recommendations focused on ensuring that reportable incidents are accurately categorized based upon Department guidelines, implementation of procedures to deter and detect unauthorized student departures, ensuring that appropriate measures are taken in response to unauthorized departures and that they are properly documented.</p> <p><i>The District generally agreed with the report's recommendations and plan to continue to work with the State Education department to address issues related to incident reporting as identified in the audit. .</i></p>

<p>assaults with physical injury, weapons possession, sexual offenses, and reckless endangerment.</p> <ul style="list-style-type: none"> • 52 incidents reported were incorrectly categorized. • Unreported and misclassified incidents resulted in inaccurate assessment of schools overall safety and security. • 184 recorded instances of students leaving nine of the schools without prior authorization. 	<p><u>NEXT STEPS:</u> The Office of Student Support Services (OSSS) has reviewed the audit report.</p> <ul style="list-style-type: none"> • Prior to the release of the audit, OSSS staff visited NYCDOE to discuss reporting expectations, and provide technical assistance to improve the accuracy of reported incidents. • NYSED continues to work closely with NYCDOE and has visited the thirty-one NYC schools that are listed as persistently dangerous with the Center for School Safety staff. • During the summer of 2015 and throughout the 2015-16 school year, SED and the Center for School Safety staff will continue to provide technical assistance to NYCDOE and other districts across the state in the area of accurately reporting violent and disruptive incidents.
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June Regents Audits/Budget and Finance Committee Meeting Summary of Audit Findings

Audit	Procurement	Claims Processing	Payroll	Financial Reporting	Capital Construction	Budgeting	Other
Office of Audit Services							
Buffalo City School District – Race to the Top	√	√	√				
*Buffalo City School District – Data Reliability and Accuracy (footnote 1)							√
New Rochelle City School District	√						
*New York City Department of Education – Employment Preparation Education (footnote 2)							√
Office of the State Comptroller							
Campbell-Savona Central School District – Budget Review						√	
Campbell-Savona Central School District – Financial Condition				√		√	
Charter School of Educational Excellence	√				√		
Cortland City School District						√	
*New York City Department of Education – Public School Safety (footnote 3)							√
June 2015	3	1	1	1	1	3	3

Office of Audit Services		
Audit	Major Finding(s)	Recommendation/Response
Buffalo City School District American Recovery and Reinvestment Act (ARRA) Race to the Top (RTTT) grant SD-0915-03 8th Judicial District	<p>\$10,425 adjustment (.33% of amount claimed for the year audited)</p> <p>The audit reviewed a sample of salary related expenditures amounting to \$570,180. All of the salaries examined in the sample were appropriately charged to the grant except for \$6,411 of payments for extra duty pay that were not adequately supported. In addition, fringe benefits associated with the extra duty pay amounted to \$1,391.</p> <p>During the review of other-than-personal-service expenditures sample, the audit found two instances where the District did not approve contracts timely. One contract for \$363,262 was ratified two months after the beginning of the contract term. The second contract for \$90,053 was approved over three months after the services commenced.</p>	<p>6 recommendations</p> <p>The report's recommendations focused on the District only claiming allowable costs; ensuring that salary payments are supported by time records; ensuring timely ratified contracts; and adjusting the final expenditure report to reflect disallowances.</p> <p><i>District officials generally agreed with the reports recommendations and have indicated that they plan to initiate corrective action in the future.</i></p>
Buffalo City School District Data Reliability and Accuracy SD-0414-11 8th Judicial District	<p>This audit examined data reported by the District (to the Student Information Repository System (SIRS) and Basic Educational Data System) for East and McKinley High Schools and compared it to student records to verify that 2008 and 2009 cohort data and the 2011-12 attendance rates reported to the Department are accurate and reliable.</p> <p>The audit found that the District's student records did not always support what was reported to the Department. The District did not include all eligible students in the 2008 and 2009 cohorts at East and McKinley; a combined total of four students were excluded from these cohorts; District records did not support a total of eight students that were excluded from the cohorts at East and McKinley. This resulted in the understatement of reported cohorts; student transcripts at the</p>	<p>6 recommendations</p> <p>The report's recommendations focused on the District ensuring that attendance rates reported are accurate and supported; maintaining required attendance records; maintaining up-to-date transcripts; reviewing documentation for graduation requirements and ensuring requirements are met; correct student data in the system for those sampled in audit; and periodically review data in the SIRS</p>

	<p>District were not up to date and did not reflect the completed course work and examination scores earned by the students. The District awarded diplomas at McKinley to 14 students in the 2008 cohort and eight students in the 2009 cohort that did not meet graduation requirements, which resulted in the number of graduates being overstated. In addition, one student from East and three students from McKinley were coded in SIRS with a diploma that did not match what was earned; the District overstated attendance rates for a sample of students from the 2011-12 school year; the District did not ensure that classroom attendance records were kept and maintained by all teachers for the 2011-12 school year.</p>	<p>system.</p> <p><i>The District generally agreed with the reports recommendations and have indicated that they plan to initiate corrective action in the future.</i></p>
<p>New Rochelle City School District American Recovery and Reinvestment Act (ARRA) Race to the Top (RTTT) grant SD-1115-04 9th Judicial District</p>	<p>\$50,475 adjustment (32% of total amount claimed for the year audited)</p> <p>The District claimed expenditures totaling \$35,300 for a software license agreement related to data systems enhancement and development of students assessments, and \$15,175 to a BOCES for a teacher evaluation software licenses. These expenditures were approved as part of their 2013-14 budget. However, both expenditures are to benefit the 2014-15 school year as stipulated in the contract or agreement. These expenditures were disallowed as part of the 2013-14 final expenditures report.</p> <p>In evaluating procurement controls, the audit found that the District did not sign a vendor contract timely. The District signed the contract about five months after the services commenced.</p>	<p>4 recommendations</p> <p>The report's recommendations focused on the claiming of expenditures during the period in which services were rendered; ensuring contracts are in place prior to procurement of goods and services; and adjust the final expenditures report to reflect disallowances.</p> <p><i>The District generally agreed with the report's recommendations and have indicated that they plan to initiate corrective action.</i></p>

<p>New York City Department of Education Employment Preparation Education (EPE) Program EPE-0614-01 1st, 2nd, 11th, 12th, 13th Judicial District</p>	<p>\$123,676 adjustment (3% of EPE aid received for the audit period)</p> <p>The audit found contact hours claimed for classes that were not approved and other contact hours that should not have been included in the claim resulting in a disallowance of \$24,735. In addition; a review of a statistically selected sample show unsupported contact hours due to lack of documentation, miscalculation, or hours claimed for ineligible students which resulted in an additional \$98,941 disallowance.</p>	<p>7 recommendations</p> <p>The report's recommendations focused on repayment of \$123,676 in unallowable EPE aid; ensure that Department approval has been received for programs; claiming contact hours that are eligible and adequate; and ensuring that all students are EPE eligible.</p> <p><i>The District generally agreed with the report's recommendations and have indicated that they plan to initiate corrective action.</i></p>
Office of the State Comptroller		
Audit	Major Finding(s)	Recommendation/Response
<p>Campbell-Savona Central School District 2015-2016 Budget Review B2-15-10 7th Judicial District</p>	<p>Based on the review, except for the matters described below, the significant revenue and expenditure projections in the tentative budget are reasonable. Although District officials increased real property taxes within the amount allowed by law, District officials could have instead used amounts from their excessive reserves and/or appropriated additional fund balance to finance operations. Therefore, District officials could be imposing a higher tax burden on District taxpayers than is necessary to provide educational services.</p>	<p>1 recommendation</p> <p>The report's recommendations focused on District officials review of the tentative budget and consider decreasing real property taxes by using reserve funds to finance operations as appropriate; and review all reserves and determine if the amounts reserved are necessary and reasonable.</p>
<p>Campbell-Savona Central School District Financial Condition 2015M-42 7th Judicial District</p>	<p>District officials continually underestimated revenues and overestimated appropriations when they prepared and adopted budgets for the last three fiscal years, even though this poor budgeting practice was brought to the District's attention during the last two annual budget reviews. As a</p>	<p>5 recommendations</p> <p>The report's recommendations focused on the Board adopting budgets that are based on actual</p>

	<p>result, fund balance was higher than needed. Better budgeting would have allowed operations to stay at the intended level with lower taxes.</p> <p>Because the Board adopted unrealistic budgets, appropriated fund balance and reserves were not needed to fund operations as planned. Instead of using approximately \$2.1 million in appropriated fund balance as planned, only \$512,817 was used in the 2013-14 fiscal year to finance operations. In addition, even though District officials included reserves as a financing source in each of the last three budgets totaling \$625,328, only \$77,584 was used, which was in the 2013-14 fiscal year. As a result, the District's fund balance has remained excessive. Specifically, the percent of unassigned fund balance as a percentage of the ensuing year's appropriations exceeded the 4 percent allowed by statute in two of the last three completed fiscal years.</p>	<p>need; discontinuing adoption of budgets that result in the appropriation of fund balance and reserve funds that will not be used; the District developing a formal plan indicating how much money will be reserved; and annual review of reserves in compliance with statutory limitations.</p> <p><i>District officials generally agreed with the report's recommendations and indicated they planned to take corrective action.</i></p>
<p>Charter School of Educational Excellence Middle School Capital Project and Board Oversight of the Management Company 2015M-7 9th Judicial District</p>	<p>The School did not seek competition for approximately \$6.8 million in project-related expenses paid to the general contractor, the architect and the owner's representative. In addition, the Middle School capital project exceeded the authorized amount of \$8.3 million by approximately \$2.6 million. As a result, the School may have incurred unnecessary costs. The Board delegated some of its management duties to the Management Company and did not exercise sufficient oversight of the School's funds. In addition, the Board and School officials did not have a written contract that was in effect with the Management Company, as required by the bylaws. As a result, School funds are at greater risk of misappropriation and errors could occur without detection.</p>	<p>5 recommendations</p> <p>The report's recommendations focused primarily on the Board using a competitive process when selecting major contractors or professionals for a capital project; finalize an updated agreement with the Management Company and strengthen oversight and controls over finances.</p> <p><i>School officials generally agreed with the report's recommendations and have indicated that they plan to initiate corrective action.</i></p>

<p>Cortland City School District 2015-2016 Budget Review B4-15-12 6th Judicial District</p>	<p>Based on the review, the significant revenue and expenditure projections in the 2015-16 preliminary budget are not reasonable.</p> <p>The District's 2015-16 proposed budget for payroll, health insurance, retirement, debt and utilities exceeded the District's supporting documentation for those items. Consequently, the District has overestimated appropriations by \$3.2 million.</p> <p>The District plans to use \$5 million of its reserve funds to help fund appropriations in the upcoming fiscal year, including \$2 million of its retirement contribution reserve fund. However, this reserve fund can only be used to pay for retirement contributions.</p> <p>The District's planned use of \$500,000 of appropriated fund balance for the 2015-16 budget will leave the 2014-15 year end's unassigned fund balance of \$200,000 or .4% of the ensuring year's appropriations. Continual reliance on using fund balance to fund operations will eventually deplete fund balance.</p>	<p>4 recommendations</p> <p>The report's recommendations focused primarily on the District creating realistic and appropriate budgets; identifying alternative sources of revenue or adjusting their appropriations estimates; examination of the use of fund balances and reserves; and keeping the tax levy in compliance with laws.</p>
<p>New York City Department of Education Public School Safety: Incident Reporting and Unauthorized Student Departures 2014-N-1 1st, 2nd, 11th, 12th, 13th Judicial District</p>	<p>To determine whether the New York City Department of Education (NYCDOE) captured and reported Violent and Disruptive Incident Report (VADIR) information in compliance with Department requirements, records that support the incident information reported by NYCDOE to the Department were reviewed for a sample of ten schools. The audit found that NYCDOE staff did not include over 400 reportable incidents on the related VADIRs, and many of the incidents that were reported were not correctly categorized. Of the unreported incidents, 126 were in categories the Department defines within VADIR guidelines as violent, including assaults</p>	<p>5 recommendations</p> <p>The report's recommendations focused on ensuring that reportable incidents are accurately categorized based upon Department guidelines; implementation of procedures to deter and detect unauthorized student departures; ensuring that appropriate measures are taken in</p>

	<p>with physical injury; weapons possession; sexual offenses; and reckless endangerment. As a result of the misreporting, decision makers were not provided with complete and accurate incident information; schools' violence indexes may not be correct; and the necessary corrective actions might not have been taken. On 184 occasions, students appear to have left the premises of nine of the sampled schools without prior authorization. In 177 (of the 184) cases, there was no documentation indicating that school staff looked for the students and/or brought them back to their assigned classrooms, or the students returned to their classrooms on their own.</p>	<p>response to unauthorized departures and that they are properly documented.</p> <p><i>The District generally agreed with the report's recommendations and have indicated that they plan to initiate corrective action in the future.</i></p>
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