




MEMORANDUM

DATE: July 22, 2021

TO: Audit Committee of the School Board of the City of Virginia Beach

FROM: Terrie L. Pyeatt, CPA 
Director, Office of Internal Audit

SUBJECT: **Accountability of Chromebooks Audit**

BACKGROUND

As part of the FY2021 Audit Work Plan, the Office of Internal Audit (IA) has performed an Accountability of Chromebooks Audit. The Department of Technology (DOT) is responsible for implementing the Guidelines for 1:1 and Supplemental Instructional Devices (1:1 Program) to ensure that each VBCPS student and certain instructional staff members have a Chromebook.

DOT began implementing the 1:1 Program in the 2017-18 school year using a phased in approach. All grades except kindergarten had been implemented by March 2020. When VBCPS began offering virtual instruction in March 2020 due to the COVID-19 pandemic, DOT extended the 1:1 Program to the kindergarten grades. Since that time, all students have been using Chromebooks for both in-person and virtual instruction. Over the past year, staff members have been gradually transitioned away from Chromebooks to Windows devices.

DOT has used GigaTrak (GT), an asset management program, since July 2018 to track technology assets, including Chromebooks. Each Chromebook runs on the Google Chrome Operating System and is managed by DOT using the Google Administrative Console (GAC). The GAC maintains certain data, including when the device was last used and by whom. DOT has several groups of employees that perform a variety of tasks related to the 1:1 Program. These tasks include ordering, inventory tracking, inventory analysis, allocation, technical set-up, and repair of Chromebooks.

In general, the following procedures occur as it relates to the determination of need, purchase, distribution, replacement, and disposal of Chromebooks:

Determination of Need and Subsequent Purchase:

- Periodically, DOT evaluates each schools' Chromebook inventory as compared to student enrollment to ensure that each school has enough devices to serve the students. Every school should have a device for each student plus a small unassigned stock on hand. The number of unassigned devices for each school should be as follows:
 - Elementary schools – 10 unassigned devices
 - Middle schools – 30 unassigned devices
 - High schools – 30 unassigned devices
- DOT staff determines the remaining time that a Chromebook will receive updates from Google's Operating System and makes replacement plans for those that will no longer be updated. These are usually the oldest models in our inventory.
- DOT works with the Department of Teaching and Learning to ascertain how much funding is available to order new Chromebooks. DOT orders the Chromebooks, which are then delivered to the DOT Processing Center.
- DOT uses established contracts to purchase the required number of Chromebooks up to the amount of the available funds. These contracts flowed through the VBCPS procurement process.

Distribution:

- The DOT's Field Services staff or the DOT Inventory staff member adds new Chromebooks in GigaTrak using the serial number and location code. They also assign a unique asset number to each device using a barcoded sticker.
- The DOT's Field Services staff enters each new Chromebook in GAC using the serial number and GigaTrak's unique asset number.
- The Office of Distribution Services delivers Chromebooks to the school or location indicated in GigaTrak.
- Each school has a Technology Support Technician (TST) who is responsible for receiving, issuing, and assigning Chromebooks to students and maintaining the school's inventory in GigaTrak. The TST issues the students a device and assigns the student's name in GigaTrak as the user. The TST reports to the principal, not to DOT. Chromebook procedures for TSTs are found in DOT's *GigaTrak Procedures Manual*.

Replacement, Reallocation, and Disposal:

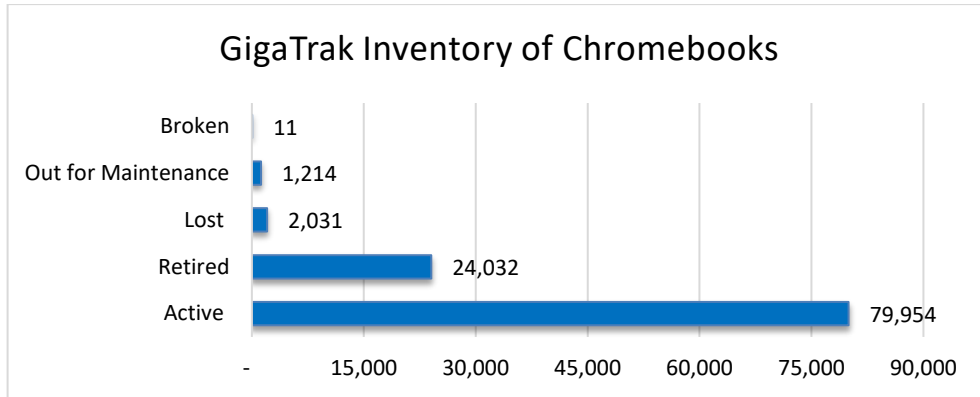
- DOT provides the TSTs a count of how many Chromebooks, by model number, that need to be replaced due to their age and lack of ability to continue to receive updates from Google.
 - DOT sends the newer Chromebooks to the school; the TST collects the aging assets from the students and issues them a newer device.

- The TST changes the location in GigaTrak of each returned device to show that it is being transferred to the DOT processing center.
- DOT determines if the aging devices can be sold. Devices that are not eligible for resale may be repurposed and used for parts. Any that can be sold are marked with a placeholder bid number in GigaTrak and held in a central location until they can be disposed.
- DOT may sell the aging Chromebooks outright or they may trade them in for new devices. The Office of Purchasing Services uses a bid process for device trades and sales. Once sold, they are marked as retired in GigaTrak by DOT.
- DOT provides the TSTs a count of how many Chromebooks, by model number, that the school has in excess above their enrollment and allowed surplus. These extra devices may be reallocated to other sites.
 - The TST ensures the number of excess assets identified by DOT matches their records.
 - The TST gathers the excess Chromebooks.
 - The TST changes the location in GigaTrak of each device being returned to the DOT processing center.
 - The Office of Distribution Services picks up Chromebooks from the school or location and delivers them to the DOT processing center.
 - DOT determines if any excess devices should be reallocated to other schools. DOT sends the reallocated devices to other sites after clearing the Chromebook's previous activity and changing the location in GigaTrak.

Other Processes:

- If a Chromebook is damaged, the TST requests repairs from DOT. After the TST collects the broken Chromebook from the student, they issue a new Chromebook to the student using the school's unassigned inventory. Chromebooks that are not able to be repaired are marked as beyond economical repair and retired in GigaTrak by DOT. Depending on the damage, the TST coordinates with the school's office staff to assess a damage fee to the student. The fee schedule is listed in the *GigaTrak Procedures Manual*.
- If a Chromebook is lost or stolen, the student notifies the TST who will mark the asset as such in GigaTrak and will disable the Chromebook in GAC. A disabled device cannot be opened or used. The TST coordinates with the school's office staff to assess a lost device fee to the student. Students are not assessed a fee when their device is stolen, but a police report must be provided. The fee schedule is listed in the *GigaTrak Procedures Manual*.

GigaTrak contains 107,242 Chromebooks as of March 23, 2021. GigaTrak maintains data for all Chromebooks since its inception, including retired or lost devices. These Chromebooks fall into the following categories:



GAC contains 107,528 Chromebooks as of March 21, 2021. IA compared a GAC file with a GigaTrak file noting several discrepancies between the two source files. Of the 107,242 GigaTrak assets, 105,940 devices had matching serial numbers and barcode numbers in GAC indicating that there were approximately 1,300 devices, or 1% of the devices, that were entered incorrectly in either GigaTrak or GAC. As a result, if data from GAC and GigaTrak were needed for testwork, IA only tested the 105,940 Chromebooks with matching barcode and serial numbers in GigaTrak and GAC. When only GigaTrak data was needed for testwork, IA tested the 107,242 devices in GigaTrak.

AUDIT OBJECTIVES

This audit was performed to determine if:

- Chromebooks were properly procured and the payments agreed to the negotiated prices specified in the contracts;
- Chromebooks were properly disposed; and
- DOT is properly managing and overseeing the Chromebooks in the 1:1 Program.

AUDIT SCOPE AND METHODOLOGY

The audit included all Chromebooks recorded in GigaTrak as of March 23, 2021. Some of these devices were issued to students and staff members, while others were unassigned. The audit period covered purchases and disposals between July 1, 2018 – September 30, 2020, and inventory on hand as of March 23, 2021. The emphasis of the audit was on the Chromebooks used for the 1:1 Program. Examination of documents and data, as well as interviews and walk-throughs of processes, were the methods of reviewing internal controls.

IA gained an understanding of the process used to determine how many new Chromebooks are ordered each year by interviewing staff members and reviewing supporting documentation.

IA reviewed all payment documentation for Chromebook purchases made during the audit period. IA audited these payments by performing the following testwork:

- Compiled a list of all purchase orders and payments made in InSite/Oracle Cloud, the VBCPS financial system, for all purchases made from the Computer Equipment – Controlled Assets object code. IA excluded any Chromebook purchases of less than 250 devices;
- Reviewed purchasing documentation and contracts to determine if the Chromebook purchases were properly procured and approved by the signature authority;
- Compared the dollar amount and quantity receipted in BuySpeed, the VBCPS purchasing/payment system, to the invoices and the related contracts to ensure the proper amount was paid and quantity received was accurate; and
- Traced the devices purchased to additions in GigaTrak.

IA reviewed Chromebooks retired during the audit period by performing the following testwork:

- Obtained a GigaTrak report from DOT listing all retired Chromebooks;
- Agreed the retired Chromebooks to the model numbers that should have been retired;
- Reviewed supporting documentation for sales of aging Chromebooks and compared to the contracted buyback amount to ensure VBCPS received the correct proceeds or trade-in value for each Chromebook sold;
- Agreed the number of Chromebooks marked as sold in GigaTrak to the number sold or traded to external vendors; and
- Reviewed GAC records to ensure the status for each sold device was marked as deprovisioned.

IA obtained a report from DOT merging GigaTrak and GAC device information for all Chromebooks. This file included the assigned student or staff member in GigaTrak, the last logon date in GAC, and the status of the device in GigaTrak and GAC. IA performed the following work on the file:

- Compared the assets in GAC to GigaTrak to ensure the records were consistent between the two sources;
- Examined the last logon date in GAC for all Chromebooks marked as active in GigaTrak to determine if the device had been logged into GAC within the last six months, indicating its existence. This method was used to confirm existence because, at the time of the audit, a physical inventory count was not possible because most students and staff members were physically not present at VBCPS school sites. Most were attending classes remotely due to the COVID-19 pandemic; and
- Examined the last logon date in GAC for Chromebooks marked as lost or retired to determine if there was activity in GAC more than sixty days after a device was marked as retired or lost. IA chose sixty days as a reasonable time frame for activity to cease for these devices.

IA reviewed data in GigaTrak and performed the following testwork:

- For all devices assigned to an individual, IA compared the assigned student or staff member in GigaTrak to WISE, the VBCPS human resource and payroll system, and Synergy, the VBCPS student information system, to determine if the Chromebooks were assigned to current students and/or staff.
- Analyzed the GigaTrak data to determine how many active Chromebooks were not assigned to students or staff. This number was compared with the recommended excess Chromebooks to be held at each school to determine if VBCPS has an appropriate number of Chromebooks.
- IA reviewed the data to determine if students or staff had more than one Chromebook assigned to them.

IA also obtained a list of Chromebooks that had a lost or damaged status in GigaTrak and traced to the corresponding assessments in Synergy to ascertain whether the appropriate fees were charged to the students. IA then reviewed the device status in GAC to ensure that lost devices were disabled in GAC. Finally, IA analyzed GigaTrak data to identify trends of lost or damaged devices at the school level.

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.

CONCLUSION

The results of the audit were discussed with management. We thank management and staff of the Department of Technology and the school Technology Support Technicians that assisted with the audit for their cooperation throughout the audit. A summary of the audit results, audit recommendations, as well as responses from management, are included in this report. These recommendations are intended to further strengthen compliance with policies, procedures, as well as to strengthen internal controls and offer process improvements.

In our opinion, the results of the audit indicate from the items tested that:

- Chromebooks were properly procured and the payments agreed to the negotiated prices specified in the contracts;
- Chromebooks were properly disposed; and
- While DOT has processes in place to manage Chromebooks in the 1:1 Program, the overall management and oversight of the 1:1 Program should be strengthened.

cc: David N. Din, Chief Information Officer

AUDIT RESULTS AND MANAGEMENT'S RESPONSES

Finding No. 1: Managing and Overseeing the 1:1 Program

There are several procedures in place for DOT to manage and oversee the 1:1 Program as it relates to Chromebooks, but not all of these procedures are being followed. We also noted in several instances where DOT is not adequately monitoring the Chromebook program as a whole. Examples include:

- Management is not monitoring the number of Chromebooks reported as lost in GigaTrak. The *GigaTrak Procedures Manual* states that DOT will report all lost assets at each school to the Department of School Leadership (DOSL). DOT is not reporting these lost devices to DOSL nor does DOT monitor the lost devices.
 - IA noted over 2,000 Chromebooks are marked as lost in GigaTrak.
 - DOT and the TSTs have the ability to change the status of a Chromebook to lost in GigaTrak, which removes the device from the school's available inventory.
 - Monitoring the devices marked as lost allows management to identify schools where employees may be erroneously marking devices as lost so that they can be used for personal gain. It also allows management to identify schools where additional training or information could be provided to the users of the devices.
- Chromebooks are marked as retired/lost in GigaTrak during the audit period but show activity in GAC.
 - IA noted seven retired devices and 18 lost devices with GAC activity sixty days or more from the date the device was marked retired or lost. The activity in GAC indicates that the devices may have been removed from the VBCPS inventory system without detection and are currently being used.
- Former students and staff still have Chromebooks checked out to them in GigaTrak. Details shown are approximate numbers:
 - GigaTrak shows 1,100 former students and 60 former staff members as still having possession of a Chromebook.
 - Prior to this audit, DOT identified 100 of these students as no longer being enrolled, so they are attempting to recover these devices. DOT was not aware of the remaining 1,000 students that did not turn in their devices before they left VBCPS.
 - There does not appear to be an adequate process in place to monitor if the Chromebooks are collected when students and staff members leave VBCPS.
- There are discrepancies between the GigaTrak records and the GAC records.
 - Approximately 350 Chromebooks are marked as lost or retired in GigaTrak but are still listed as active in GAC. An active status in GAC allows a Chromebook to be used for personal gain even though the device is marked as lost or retired in GigaTrak.

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

- Approximately 1,300 Chromebooks have barcodes and serial numbers in GigaTrak that do not match the corresponding data in GAC. This makes it difficult to determine which devices are being used by students and staff.
 - These discrepancies make it difficult to determine current inventory levels.
- DOT requests reimbursement from the Chromebook vendor when they make repairs on devices that are still under warranty from the vendor. However, DOT does not compare their reimbursement request to the actual reimbursement received to ensure the full amount was received.
 - VBCPS was reimbursed approximately \$98,000 from a vendor for warranty repairs during the January 1, 2019 through November 30, 2020 timeframe.
 - IA cannot determine if the appropriate amount was received because DOT is not tracking the warranty claims submitted by various DOT staff members.
- An excessive number of devices are unassigned.
 - Approximately 3,100 active Chromebooks are not assigned to students or staff across the non-Title I schools. This number does not include the aging Chromebooks that DOT is in the process of replacing, nor does it include those that have recently been received but not yet issued to students. IA did not include the Title I schools in this analysis because these schools can purchase their own Chromebooks over and beyond the 1:1 Program guidelines.
 - IA noted there are a significant number of Title I funded Chromebooks at the Title I schools that are nearing the end of their useful lives and are not assigned to students. However, federal guidelines have stricter disposal guidelines than those purchased with non-grant funds. We recommend that DOT continue to work with the Department of Teaching and Learning to ensure that these devices are being properly retired.
 - As per DOT guidance in the 1:1 Program, the number of unassigned Chromebooks, or surplus, at each school should not exceed the following levels:
 - Elementary schools – 10 devices
 - Middle and high schools – 30 devices
 - There are 22 non-Title I schools that have between 25 – 332 more devices than their allowed surplus.
 - This indicates that VBCPS may have an excessive number of Chromebooks in its inventory.
- Some students are assigned multiple Chromebooks.
 - There were approximately 200 students at Title 1 schools across the division that had between two and four Chromebooks assigned to them at

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

- the same Title I school. As noted above, Title I schools can purchase their own Chromebooks over and beyond the 1:1 Program guidelines.
- There were approximately 650 other students that had between two and four Chromebooks assigned to them at the same non-Title 1 school and/or across multiple schools.
 - It is unclear if the issuance of multiple devices to students is intentional or if the records are inaccurate.
 - Approximately 1,600 Chromebooks are marked as active in GigaTrak but have not been logged into GAC in over six months from the day we pulled the GAC data. This number does not include the aging Chromebooks that DOT is in the process of replacing, nor does it include those that have recently been received but not yet issued to students.
 - Approximately half of these Chromebooks were assigned to students or staff, less than 25 were assigned to a specific room or cart, while the remaining were unassigned.
 - The last log on dates in GAC ranged from calendar year 2017 through September 2020.
 - This indicates that some students and staff members may not have a need for a VBCPS Chromebook and/or that VBCPS has an excessive number of Chromebooks in its inventory.

These procedures primarily relate to the management of the 1:1 Program. Because of the unexpected virtual learning that abruptly began in early 2020 due to COVID-19, DOT's focus has been on getting the devices to the students during the pandemic and ensuring these devices can function. Now that some time after the initial pandemic emergency has lapsed, DOT is reevaluating some of their day-to-day program management functions, such as some of the ones mentioned above. It is important to ensure the 1:1 Program is well managed to reduce unnecessary costs, such as purchasing too many devices. Refining these procedures will allow VBCPS to continue to provide and maintain devices in a cost-effective manner for all students.

Recommendations:

We recommend that DOT refine their procedures as it relates to the management of the 1:1 Program including the following:

- Monitor and report all lost devices to DOSL. Develop a protocol to address schools with a large number of lost devices.
- Develop a centralized process to identify students/staff members with more than one Chromebook assigned to them. Implement procedures for TSTs to contact parents/staff members to obtain the duplicate device(s) if applicable.
- Develop a centralized process to identify devices that are assigned to students/staff members that are no longer active with VBCPS, and implement procedures for TSTs to contact parents/staff members to obtain the missing devices.
- Correct the errors/inconsistencies between GigaTrak and GAC.

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

- Develop a process to ensure the warranty reimbursements received agree to what DOT billed to the vendor.
- Monitor Chromebook usage to identify unassigned and underutilized devices prior to purchasing new devices.

Management's Response:

Management concurs. DOT implemented automated processes to improve data accuracy and reduce or eliminate inconsistencies that originate from formerly manual processes. COVID-19 and the mandate to equip students and staff for remote learning in a matter of days created unprecedented demands on DOT and school staff. Due to the challenges created by COVID-19, long-standing processes had to change immediately. This reality prohibited all involved from conducting the expected year end device verification processes. DOT will continue to review, revise, and refine relevant procedures to incorporate the above concerns by March 31, 2022.

Finding No. 2: Chromebooks Pulled Back from the Schools

IA found a gap in the process related to pulling back excess or aging Chromebooks from the schools. The current process allows Chromebooks to be taken from VBCPS without detection. The following is a general description of the process and areas where additional controls are needed to improve the process:

- DOT determines which devices need to be pulled from the schools, whether due to aging or because the school has an excess number of Chromebooks.
- DOT notifies the TST how many of each Chromebook model needs to be returned to DOT.
- DOT sends the new devices to the TST if the pull back is related to replacing aging devices.
- The TST collects the devices to be returned to DOT and submits a Service Desk Ticket for them to be picked up from the school. The ticket is routed to the Office of Distribution Services and to a DOT Inventory staff member.
- The Office of Distribution Services picks up the devices and delivers them to the DOT Inventory staff member.
- The DOT Inventory staff member compares the actual devices received from the school to the Service Desk Ticket to ensure the quantity matches. However, the DOT Inventory staff member does not confirm that the devices received match the number of devices that DOT requested that the school return.
 - **This gives the TSTs the ability to remove Chromebooks from the VBCPS inventory system without detection.**
- The DOT Inventory staff member changes the location of each returned device in GigaTrak to a DOT storage location or to a placeholder bid number if the device will be sold to an external vendor. He stores them centrally in DOT until it is time to ask for bids on the sale or trade of the devices or to reallocate to another site.

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

- There is not a process in place to ensure that the devices returned from the school are transferred to a bid number to be later sold or redistributed to another site.
 - **This gives the DOT Inventory staff member the ability to remove Chromebooks from the VBCPS inventory system without detection.**

There is a lack of coordination between DOT's field services staff who performs the roles mentioned above, the DOT Inventory staff member, and the TSTs. Confirming the quantity of devices returned to DOT provides accountability for the TSTs and confirming that the excess devices are either sold or reassigned provides accountability for the DOT Inventory staff member. Safeguarding assets is a key internal control to ensure assets do not get stolen, lost, or used inappropriately for personal gain.

Recommendations:

We recommend that DOT refine their process to ensure the number of Chromebooks that the schools return are accurate and that those devices are appropriately disposed of or transferred to an appropriate location.

Management's Response:

Management concurs. DOT will continue the refinement efforts that have already begun to close the gaps in this process by December 31, 2021.

Finding No. 3: School Level Compliance

IA noted through interviews with TSTs and DOT staff that schools do not have a consistent process in place or are not following certain procedures as they relate to Chromebooks. Examples include the following:

- Post COVID-19, DOT did not develop or distribute guidance to the TSTs to verify their current inventory of Chromebooks. Students can now keep devices from year-to-year while moving between schools within the division. Prior to COVID-19, schools were either doing a visual check of devices prior to year-end or a physical collection of devices at year-end.
 - One school's TST issued Chromebooks to new students transferring from other VBCPS schools without confirming with the previous school that the students did not have a Chromebook assigned to them in GigaTrak.
 - As described in Finding No. 1, approximately 850 students have more than one Chromebook assigned to them in GigaTrak.
- Schools are not consistently assessing fees for lost or damaged Chromebooks. Examples include:
 - Some schools do not charge assessments in accordance with the guidelines, including not charging for the first occurrence of damage. The guidelines state that assessments should be made for damaged devices due to negligence or intentional damage except in the instance of extenuating circumstances as approved by the principal.

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

- Two TSTs stated that they would not process assessments for lost Chromebooks if the student was no longer active in Synergy. The appropriate response in this matter would be to follow procedures outlined by DOT to assess students that are no longer active in Synergy.
- One TST stopped charging assessments during COVID-19 without consulting the principal.
- Several TSTs stated that they had not yet assessed students for lost Chromebooks. After being questioned by IA, the TSTs stated they would now process the assessments.
- DOT sent one school approximately 130 more Chromebooks than what they needed to replace their old devices. According to the TST, the principal instructed the TST to distribute the extra Chromebooks to their students even though those students did not have obsolete models. The appropriate response in this matter would be for the TST to contact DOT so that the devices could be collected and redistributed to schools in need of new devices.

The division faced multiple challenges to quickly adapt to the demands of the virtual school environment. As a result, some established procedures were not being followed, while others were not updated to address COVID-19 changes. Following established procedures and updating procedures will give schools the tools to safeguard assets and to assist in the proper distribution of Chromebooks. In addition, these procedures will help ensure that VBCPS has a sufficient inventory of Chromebooks to meet the needs of the division.

Recommendations:

We recommend that DOT refine the procedures for schools to verify their Chromebook inventory and update the *GigaTrak Procedures Manual*. In addition, we recommend that DOT work with the Department of School Leadership, administrators, and the TSTs to ensure that schools are following the *GigaTrak Procedures Manual*.

Management's Response:

Management concurs. DOT is reliant upon procedural compliance at the school level and will continue to stress the importance of process compliance with the Department of School Leadership, administrators, and the TSTs. DOT will review, refine, update as appropriate, and redistribute procedures for the schools by March 31, 2022.

Finding No. 4: Purchase Order Closure

A vendor's bid for VBCPS to purchase 10,128 Chromebooks included an incentive to provide 200 Chromebooks at no additional cost; however, DOT requested and made the final payment and closed the purchase order without receiving the 200 free devices. The purchase order description included the 200 free devices; however, BuySpeed will not allow quantity purchases with a \$0 cost. When IA inquired about these devices, DOT followed up with the vendor, who said the free devices were on back-order. DOT did not appear to be actively tracking the 200 free Chromebooks. This purchase order should not

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

have been closed until all goods had been received. Closing a purchase order without receiving the free Chromebooks makes it difficult to track which devices are still owed to VBCPS.

IA noted that DOT has since received the 200 free Chromebooks from the vendor.

Recommendations:

We recommend that DOT refine their process for future purchases to confirm that all items included in the terms of the vendor's bid or contract have been received prior to closing the purchase order.

Management's Response:

Management concurs. DOT will continue its practice of comparing the vendor's bid or contract to the items received to confirm that all items have been received before the purchase order is closed. While the procurement application will not permit \$0 line items as a means of tracking receipt of free items, DOT staff will seek alternative means for referencing free items on future POs so that they can also be accounted for prior to closing the purchase order.

Finding No. 5: Signature Authority Approval

The Department of Teaching and Learning initiated and approved a purchase requisition for 1,693 Chromebooks totaling \$563,769. The Elementary Classroom budget unit, overseen by the Department of School Leadership, paid for this purchase. The purchase requisition was not approved by the signature authority for Elementary Classroom/Department of School Leadership. *The Business Manual for Central Offices*, Section 2.3, Senior Staff – Operating Budget/Financial Accountability Responsibility states, "Each Senior Staff Member has signature authority for their respective budget unit(s)." The Department of Teaching and Learning did not select the appropriate workflow approval path in BuySpeed, nor did the Department of Budget and Finance add the appropriate signature authority during their review process. Purchasing items without the approval of the signature authority could allow overspending to occur.

Recommendations:

We recommend that management remind the Department of Teaching and Learning's BuySpeed initiators and approvers that the Department of School Leadership's signature authority should be included in the workflow approval path to provide approval for charges to their budget unit.

Management's Response:

Management concurs. The Chief Financial Officer will remind the Department of Teaching and Learning's BuySpeed initiators and approvers by August 31, 2021 that the appropriate signature authority must be included in the workflow approval paths even when purchasing items in coordination with DOT under the 1:1 Program.