



Internal Audit

Athletics Audit

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Date: May 17, 2023

To: Board of Trustees
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From: Robert Rubel, MBA, CPA, CIA, CISA
Chief Internal Audit Officer

Subject: Athletics Audit

Executive Summary

The Dallas Independent School District (District) Office of Internal Audit (OIA) has completed the Athletics Audit.

The audit focused on the processes and controls surrounding the District's University Interscholastic League (UIL) athletic activities. The audit included reviewing student eligibility, athletic injury prevention, and payments made to sports officials, to determine if the athletics program is in compliance with state and local requirements as well as industry leading practices.

Overall, the Athletics Department and School Leadership have implemented processes and procedures for operating athletic programs amongst campuses. With the support of the Athletics Department (Athletics), the District is able to provide programs that aim to adhere to the rules of competition and sportsmanship, as well as produce champions in sports.

Opportunities for improvement were identified in the following areas:

1. Athlete participation should be accurately distinguished, and student eligibility status should be properly managed and monitored.
2. University Interscholastic League forms should be reconciled to the sports management system.
3. Transfer athletes should be sufficiently tracked, and Previous Athletic Participation Forms should be properly completed and monitored.
4. Physicals for student athletes should be conducted and retained.
5. Processes and procedures surrounding student athlete injuries should be established.
6. Athlete injuries should be properly documented, tracked, and managed.
7. Coaching certifications and training should be properly monitored.
8. Performance evaluations for coaches should be established and performed.
9. Proper controls should be implemented surrounding payments to sports officials.

Background

The District provides various UIL programs to over 10,000 student athletes in grades 7-12 throughout 22 high schools and 31 middle schools. The programs are managed by the Athletics Department as well as the campuses that provide them.

To manage certain functions of athletic program operations, Athletics utilizes a sports management system called RankOne. The system is used to document team rosters, student athlete eligibility, athlete injuries, and coaching requirements. Athletics is currently in the process of transitioning from RankOne to a new sports management system called Aktivite.

Student Athlete Eligibility

In order to participate in UIL events, athletes must meet certain requirements such as maintain passing grades, attend classes regularly, complete screenings by a physician (physicals), as well as complete and submit signed UIL acknowledgement forms. Each year, eligible athletes must be reported to UIL prior to participation via a Varsity Team/Individual Eligibility form. The form is completed for each sport at every campus that participates in UIL events. This form certifies to UIL that the athletes have met eligibility requirements.

Athletics uses RankOne to track and document some of these eligibility requirements. Students are imported into RankOne via a file obtained from the student information system. Upon upload, all students are color coded red until physicals as well as UIL forms are uploaded to the system. Once uploaded, an athletic trainer will review the submissions and color code the student's profile green to represent that eligibility requirements have been met. Grades and attendance requirements are not managed in RankOne, but rather are manually verified. Coaches are instructed to review participating athlete's grades and attendance in the PowerSchool student information system prior to athletic events.

Athlete Transfers

To prevent prohibited recruitment of student athletes, UIL requires varsity athletes who transfer schools and previously participated in UIL athletic events at their former school to provide additional documentation to meet eligibility requirements. A Previous Athletic Participation Form (PAPF) must be submitted by the athlete upon enrollment in the sport. The PAPF is reviewed and approved by a District athletic coordinator and a District assistant athletic director and then must be verified by the former school prior to submission for approval by the UIL District Executive Committee (DEC). The student may only participate in varsity activities once the DEC has granted the student varsity eligibility.

Coaching Requirements

Coaches are hired by campus principals to oversee and train athletes to perform in UIL athletic events. UIL requires coaches to maintain a current Cardiopulmonary Resuscitation (CPR) and First Aid training certificate. Additionally, coaches must attend 2 hours of concussion continuing education every 2 years and complete 8 hours of the Coaches Certification Program (CCP) issued by the UIL prior to their sport season. The CCP consists of training in the following areas:

- Constitution & Contest Rules
- Ethics
- UIL Steroid Education
- Safety Training
- Concussion Training
- Sport Specific Training

- Best Practices in Tackling certification (Football Coaches Only)
- Fundamentals of Coaching in Texas (First Year Coaches Only)

The Athletics department tracks required training for coaches via RankOne. Similar to student eligibility, every coach will have a profile created in the system where they are instructed to upload certificates annually for completed trainings. When all required certificates are uploaded, the system will apply the same color-coding process as student athletes.

Athletic Trainer Requirements

The Athletics Department is responsible for hiring and retaining qualified athletic trainers to oversee the physical conditioning and training for athletes as well as manage athlete injuries. The District currently employs 42 athletic trainers who must hold a state license from the Texas Advisory Board of Athletic Trainers and other certifications in areas such as CPR, first aid, and concussion training. Athletic trainers are also required to complete 50 hours of continuing education every 2-years to renew their state license. All documentation related to athletic trainer licenses and training certifications are tracked manually by the Athletics Department.

Injury Prevention and Management

When a student obtains an athletic injury, they are evaluated by an athletic trainer. Athletic trainers are responsible for maintaining all relevant documentation pertaining to student injuries that occurred during an athletic event; including assessments, treatment logs, clearance documentation, etc. RankOne houses this information and is also utilized to communicate injury reports to the applicable coach.

Additionally, the District partners with physicians to treat athlete injuries as well as provides insurance to athletes that do not have adequate insurance to cover the cost of treatment. Any insurance claims for athlete injuries are managed by the District's Risk Management Department.

Sports Officials

To promote fair competition, UIL requires registered officials to oversee UIL varsity events. The District uses a third-party provider, ArbiterPay, to manage the assignment and payment of these officials. ArbiterPay posts the prospective event schedules provided by the District and a local chapter/association will then assign registered officials to the events through the platform. Payments to sports officials are also made via ArbiterPay. The District will transfer lump sum funding to ArbiterPay who distributes the payment to officials upon completion of assignments. Each payment to an official is approved by the Athletics Department prior issuance.

Scope

This audit focused on current operations and included activity from FY 2021-2022 and FY 2022-2023. Certain other matters, procedures, and transactions outside that period were reviewed to understand and verify information during the audit period.

Objective

The objective of the Athletics Audit was to review the District's processes and controls surrounding athletic activities and to determine compliance with state and local requirements.

Methodology

OIA reviewed processes, controls, and supporting documentation related to athletics activities managed by the Athletics Department. Auditors interviewed key personnel, conducted walkthroughs, and performed the following:

1. Student Eligibility – To determine if students participating in UIL athletic events met eligibility requirements, auditors obtained a listing of the District's varsity UIL governed sports teams for SY2023, totaling 462. Auditors randomly selected 30 teams and obtained their Varsity Eligibility Team/Individual Sport Forms. Auditors then randomly selected one student from each form and performed the following:

- Verified the required annual forms below were completed and retained in Rank One:
 - Rules Acknowledgement Form
 - Parent/Student Illegal Steroid Use Form
 - Concussion Acknowledgement Form
 - Sudden Cardiac Arrest Awareness Form

No observations were noted.

- Verified the Pre-participation Physical Examination Form was conducted and retained when the student most recently entered their first or third year of high school.

See Recommendation 4 in this report.

- Using the student's profile in PowerSchool, auditors tested for the following:
 - Age – Reviewed the student's birthdate to verify the student was less than 19 years old on September 1st preceding the period tested.
 - Student status – Reviewed the student's schedule to verify the student was enrolled in at least 4 hours per day of instruction during the period tested and initially enrolled in the 9th grade not more than 4 years ago.
 - Grades – The student maintained passing grades during the period of participation tested
 - Attendance – The student did not miss more than 10 days for any course for the period tested
 - Residency – Reviewed the student's address in PowerSchool along with the high-school they were zoned for and compared to their attending school. For any students participating in a school other than their zoned school, auditors verified a PAPF was completed and accurate.

See Recommendation 1 in this report.

2. UIL Reporting - To determine if eligible, participating students were properly reported to UIL, auditors randomly selected 10 of 30 UIL governed sports teams from the sample in procedure step one above and compared the athletes submitted on the UIL Eligibility Team/Individual Sport Forms to the correlating roster in RankOne.

See Recommendation 2 in this report.

3. Transfer Athletes – To determine if the District is in compliance with UIL requirements for students transferring for athletic purposes, auditors conducted the following:
 - a. Auditors tested 12 qualifying transfer students that were identified during eligibility testing and verified PAPF forms were submitted in the UIL portal.
See Recommendation 3 in this report.
 - b. Auditors obtained a listing of all PAPFs submitted for SY2023 as of February 3, 2023 and judgmentally selected 10 forms and reviewed the following:
 - PAPF was certified by an authorized District employee
 - PAPF was certified by the previous attending school
 - Proof of address was provided (typically a utility bill)
 - If no utility bill was provided, auditors verified there was documentation of a home visit
 - PAPF was approved by the District Executive CommitteeNo observations were noted; however, results were communicated to management for review.
4. Athletic Injury Prevention – To determine if proper athletic injury prevention measures are in place, auditors conducted the following:
 - a. Coaching Requirements – To determine that coaches are properly trained to aide in prevention of athlete injuries, auditors obtained a listing of coaches for SY2023 maintained by the Athletics Department. Using the listing of 927 active coaches, auditors verified if the coaches had a profile in RankOne. Auditors then made a random selection of 20 coaches and verified the following were retained in their RankOne profile:
 - Current certification in first aid and cardiopulmonary resuscitation
 - Documentation showing completion of the Coaches Certification Program (CCP)
 - Documentation showing completion of two hours of concussion training every two yearsSee Recommendation 7 in this report.
 - b. Coaching Performance Evaluations – To determine coaches are performing job functions in accordance with District and department standards, auditors reviewed the evaluations process for coaches.
See Recommendation 8 in this report.
 - c. Athletic Trainer Requirements – To determine that athletic trainers are properly trained to prevent, treat, and manage athlete injuries, auditors obtained a listing of athletic trainers for SY2023 from Oracle, containing 42 trainers. Auditors made a random sample of 10 trainers and verified the following were retained:
 - Current Texas Advisory Board of Athletic Trainers license
 - Current certification in first aid and cardiopulmonary resuscitation
 - Documentation showing completion of two hours of concussion training every two yearsNo observations were noted; however, results were communicated to management for review.

- d. Athlete Physicals – To determine if student athletes were assessed by a physician prior to participation in athletic activities, auditors verified that current physicals were completed during Student Eligibility testing, step 1.
See Recommendation 4 in this report.
 - e. Event Oversight – To determine proper oversight of athletic events, auditors obtained and reviewed documentation of athletic trainer assignments and game schedules for SY2023. No observations were noted; however, results were communicated to management for review.
 - f. Protective Equipment – To determine if required protective equipment is purchased, utilized, and properly maintained, auditors reviewed the helmet refurbishment process. No testing was performed.
No observations were noted; however, results were communicated to management for review.
 - g. Injury Management – To determine if athlete injuries are assessed, documented, and athletes are properly released subsequent to an injury, auditors reviewed the department's policies and procedures for injury management. Specific to determining if injuries are properly documented, auditors obtained a report of injuries documented in RankOne for FY2021-2022 and sent the results to Risk Management to compare with FY2021-2022 insurance claims to verify injuries submitted for claims were documented and managed in the Athletics Department's sport management system.
See Recommendations 5 and 6 in this report.
5. Sports Officials – To determine if sports officials were properly paid, auditors obtained a list of payments made to sports officials from ArbiterPay for FY2021-2022 and made a random sample selection of 30 payments to conduct the following:
- Verify vouchers for the event were printed and signed by the sports official
 - Verify payments were in accordance with the UIL fee schedule
- See Recommendation 9 in this report.
6. Ticketing – To determine if ticket sales commissions are properly received, auditors reviewed processes in place for reconciling commission payments. No testing was conducted.
No observations were noted.

Primary criteria used for this audit were:

- 1) Texas Education Code as of this audit report date
- 1) Constitution and Contest Rules of the UIL, Issued July 15, 2022
- 2) FMF (LOCAL), Student Activities, Contests and Competition, Issued December 1, 2016
- 3) Sports Medicine Department Policies and Procedures Manual, not dated
- 4) Texas State Library and Archives Commission Local Schedule GR, Issued April 17, 2016
- 5) Texas State Library and Archives Commission Local Schedule SD, Issued May 23, 2018
- 6) Financial Accountability System Resource Guide, Issued in 2022

Audit Observations and Recommendations

Observation 1 – Athlete participation should be accurately distinguished, and student eligibility status should be properly managed and monitored.

Condition

When attempting to test if participating athletes met eligibility requirements, auditors noted there is no way to distinguish which students were actively participating in athletics to determine if eligibility requirements were met at the time of participation.

In order to be considered eligible for participation in a UIL event, the athlete must meet the following requirements:

- Submit a signed Preparticipation Physical Evaluation Form
- Complete the UIL Rules Acknowledgment Form
- Maintain passing grades
- Maintain regular attendance

Athlete eligibility is managed in RankOne, the sports management system. Every team has a roster maintained within the system that will contain both eligible and ineligible marked students. The current process is for the coaches to review the eligibility status of the students on the roster prior to participation in the event. As the rosters do not document which students are actually participating and when they are actively participating, auditors were unable to verify documents were submitted prior to participation and if the student maintained passing grades and met attendance requirements at the time of the event.

Additionally, grades and attendance eligibility requirements are not managed in RankOne, but rather are manually verified by the coaches in the PowerSchool student information system prior to participation. No documentation is maintained to determine these processes are occurring. As participating athletes are not distinguished, auditors were unable to verify passing grades and attendance standards were met at the time of participation.

Criteria

Constitution and Contest Rules of the University Interscholastic League, Section 1205: Athletic Eligibility, Issued July 15, 2022

It shall be the responsibility of each school to keep on file the following required annual forms for each student who participates in any practice, scrimmage or game.

- (1) Pre-participation Physical Examination – Upon entering the first and third years of high school.
- (2) Medical History Form
- (3) Parent or Guardian Permit
- (4) Rules Acknowledgment Form
- (5) Parent/Student Illegal Steroid Use Form
- (6) Concussion Acknowledgement Form
- (7) Sudden Cardiac Arrest Awareness Form

Texas Education Code Sec. 33.081 Extracurriculum Activities, Issued June 16, 2021

A student who is enrolled in a school district in this state or who participates in a University Interscholastic League competition shall be suspended from participation in any extracurricular activity sponsored or sanctioned by the school district or the University Interscholastic League after a grade evaluation period in which the student received a grade lower than the equivalent of 70 on a scale of 100 in any academic class other than a course described by Subsection (d-1). A suspension continues for at least three school weeks and is not removed during the school year until the conditions of Subsection (d) are met.

Constitution and Contest Rules of the University Interscholastic League, Section 407: Regular Attendance, Issued July 15, 2022

A student is in regular attendance even though he or she is absent for 10 class days or less after enrolling in school because of illness or other unavoidable cause.

FMF (LOCAL), Student Activities, Contests and Competition, Issued December 1, 2016

UIL Activities - The Superintendent or designee shall maintain all necessary records and reports. Sponsors and coaches are responsible for knowledge of and compliance with rules for eligibility and participation.

Cause

There are currently no processes in place to document which students are actively participating in UIL events and which students are eligible at the time of participation.

Effect

Inability to monitor student participation may allow for ineligible students to participate and potentially result in forfeiture of contests as well as cause the District to be reprimanded by UIL. Additionally, allowing a player to participate without meeting educational requirements such as passing grades and attendance could result in negative reputational impacts to the District.

Recommendation 1

1. To properly track athlete participation and ensure active players are eligible, Athletics should consider implementing processes to distinguish and update athlete participation status. Processes could include the following:
 - Updating the rosters in the sports management system to show which athletes are actually participating. This could be accomplished by creating a status field on the rosters within the sports management system that is continuously updated for athletes that are actively playing. The system would need to provide an audit trail for when statuses are changed.
 - Linking the schedules to the rosters in the sports management system and documenting participating players per event.
2. Additionally, to better track and manage student athlete grades and attendance requirements, Athletics should consider documenting grades and attendance records

within the sports management system. To ensure grades and attendance requirements are properly verified prior to participation, the review and approval process should be properly documented, and monitoring processes should be implemented to confirm coaches are properly reviewing.

Risk Level for Observation 1: High¹

Observation 2 – University Interscholastic League forms should be reconciled to the sports management system.

Condition

To determine if eligible and participating athletes are reported to UIL, auditors randomly selected 10 varsity teams and obtained their Varsity Eligibility Team Sport Form submitted to UIL. For the 10 teams selected, auditors compared the athletes listed on the UIL form to the correlating roster in RankOne. Based on the comparison auditors noted the sports management system is not effectively tracking UIL athletes. The below results were determined:

- 184 athletes were submitted on the UIL Team Sport Forms
- 261 athletes were noted on the team's roster in RankOne

Below is the breakdown of exceptions:

1. 81 of the students were marked eligible on the team roster in RankOne but were not submitted on the UIL form.
2. 7 of the students were submitted on the UIL form as an eligible player but marked ineligible in RankOne.
3. 4 students were submitted to UIL but did not have profiles in RankOne.

As noted in Observation 1, actively participating athletes are not distinguished and as such there is no way to verify the determinations noted above were for actively participating athletes.

Criteria

Constitution and Contest Rules of the University Interscholastic League, Section 1205: Athletic Eligibility, Issued July 15, 2022

Schools shall submit comprehensive eligibility forms for football, basketball, volleyball, softball, baseball, and soccer. For all other athletic activities general alphabetical listing of eligible athletes is required. One copy shall be sent to the District Executive Committee Chair and one copy shall be filed in the school's office. Completed eligibility forms are to be signed by the superintendent or a designated administrator and the coach. These forms are to be submitted before a contestant is allowed to participate in a varsity contest. Failure to furnish correct and complete information may, upon request by the proper committee, constitute grounds for suspension.

¹ See Attachment 1 for Definition of Risk Level.

Cause

Adequate processes have not been implemented to verify all and only eligible participating athletes are submitted to UIL. UIL submissions are not managed in the sports management system, but rather are manually tracked and no monitoring processes have been implemented to verify participating athletes are properly reported. It also appears that athlete eligibility requirements are not being verified prior to reporting to UIL as auditors noted ineligible students were reported.

Effect

The Varsity Eligibility Team Sport Form submitted to UIL certifies that athletes have met eligibility requirements. Submitting ineligible students on the form would be a violation of UIL regulations.

Additionally, allowing ineligible students to participate or not reporting participating students to UIL could affect the forfeiture of contests and could cause the District to be suspended by UIL.

Recommendation 2

To properly track athlete participation and ensure eligible, active players are reported to UIL, the Athletics Department, in conjunction with Recommendation 1, should consider implementing processes to verify all and only eligible athletes have been reported to UIL. Potential solutions could include the following:

- Creating a field within the sports management system that identifies if a student athlete has been reported to UIL. For additional tracking, the UIL form submitted could be linked within the student's profile.
- Implement monitoring processes such as periodically reconciling current rosters in the sports management system to reports obtained from UIL showing athletes that have been reported.
- Any discrepancies from the sports management system to the UIL system should be documented for reference.

Risk Level for Observation 2: High²

Observation 3 – Transfer athletes should be sufficiently tracked, and Previous Athletic Participation Forms should be properly completed and monitored.

Condition

To determine if the District is in compliance with the UIL requirements for students changing schools for athletic purposes, auditors attempted to obtain a listing of participating transfer student athletes for sample selection. As noted in Observation 1, auditors were unable to identify participating transfer students as this is not sufficiently tracked. Auditors were able to use 12

² See Attachment 1 for Definition of Risk Level.

transfer varsity athletes that were identified during eligibility testing to test if required PAPFs were properly submitted to UIL. Auditors noted 4 out of 12 (33%) transfer athletes tested did not have a PAPF completed.

Criteria

Constitution and Contest Rules of the University Interscholastic League, Section 443: Changing Schools for Athletic Purposes, Issued July 15, 2022

An individual is presumed to have changed schools for athletic purposes if he or she participated with his or her former school in any UIL athletic contest or practice in grades eight through twelve during any previous school year until:

- (1) the student's parents change their residence to the new school or attendance zone; (Refer to Section 442 (g) for a student who changes residence with a separated parent);
- (2) a representative of the previous school sign a PAPF stating that the student was not recruited to the new school and did not change schools or attendance zones for athletic purposes;
- (3) a representative of the new school signs a PAPF stating that the student was not recruited and is not changing schools for athletic purposes;
- (4) the District Executive Committee approves the completed PAPF.

Cause

The Athletics Department has not implemented a sufficient process to properly determine and monitor transfer student athletes who meet the requirements for needing to complete a PAPF. It is the coach's responsibility to verify whether transfer students meet requirements for a PAPF submission; however, there is no monitoring that this process is consistently performed. Additionally, the department relies on the students to self-report if they participated in UIL practice or competition at their previous school and will require a PAPF.

Effect

If a student athlete is determined to have transferred for athletic purposes, they are considered ineligible. Ineligible athletes participating could affect the forfeiture of contests and could cause the District to be reprimanded by UIL. Additionally, negative reputational impacts could occur if it is determined the District has participated in unallowable recruiting efforts.

Recommendation 3

To verify participating athletes did not transfer for athletic purposes, it is crucial that PAPFs be completed. To ensure PAPFs are completed when required, Athletics should consider implementing processes to properly identify, track, and monitor transfer student athletes that require a PAPF. The following may provide potential solutions:

- A field could be created in the sports management system to identify and track transfer students. Automated application controls could be created to prevent a student from being placed on a team roster until a PAPF has been completed and approved.
- As this process would still rely on students to self-report, additional controls should be implemented to verify all transfer students are accounted for in the system. Reporting tools from the PowerSchool student information system could be utilized to verify all applicable student athletes are captured.

- Monitoring processes, such as utilization of reporting tools, should be implemented and performed by the Athletics Department to ensure all qualified transfer students have completed a PAPF.

Additionally, to further assess that recruiting for athletic purposes is not being conducted, Athletics should consider performing quarterly analysis on transfer students and PAPF submissions to determine if the number of athletic transfers is consistent with the mobility rates.

Risk Level for Observation 3: Medium³

Observation 4 – Physicals for student athletes should be conducted and retained.

Condition

To determine that student athletes are properly screened by a physician prior to participation, auditors randomly selected 30 student athletes from the Team/Individual Eligibility forms submitted to UIL who were also marked as eligible in RankOne. Auditors tested to verify required physicals were conducted as required by UIL noting 2 of the 30 (7%) student athletes were marked as eligible in the system but did not have a current physical examination by a medical professional on file.

Criteria

Constitution and Contest Rules of the University Interscholastic League, Section 1205: Athletic Eligibility, Issued July 15, 2022

It shall be the responsibility of each school to keep on file the following required annual forms for each student who participates in any practice, scrimmage or game.

(1) Pre-participation Physical Examination. Upon entering the first and third years of high school, a physical examination signed by a physician, a physician assistant licensed by a State Board of Physician Assistant Examiners, a registered nurse recognized as an advanced practice nurse by the Board of Nurse Examiners or a Doctor of Chiropractic is required.

Cause

RankOne identifies when documentation is uploaded in the system, but does not verify the documentation is current, complete, or accurate. As such, athletes may be improperly identified as eligible. Although there are processes in place for an athletic trainer to review the documents prior to marking a student as eligible, this process may not occur consistently.

Effect

Students participating without being properly screened by a physician could potentially pose a safety risk to the student. Additionally, physical screenings are a UIL requirement, and as such, students who do not submit physicals would be in violation of UIL eligibility regulations.

³ See Attachment 1 for Definition of Risk Level.

Recommendation 4

To verify that physicals and other required forms for student athletes are completed and submitted prior to participation in athletic events, Athletics should consider utilizing automated application controls within the sports management system such as the following:

- Create a data field within the sports management system to input the date of the athlete's physical. An automated system field check could then be used to compare the date on the document to the date input in the field.
- The sports management system could require documentation of an approval by a reviewer prior to marking as eligible. Additionally, system controls could be implemented to require the document be opened prior to documenting an approval.
- Alerts could be generated from the sports management system to the assigned athletic trainers of pending or missing documents.
- Automated controls could be implemented within the sports management system to only allow eligible students to be placed on a team roster.

Risk Level for Observation 4: Medium⁴

Observation 5 – Processes and procedures surrounding student athlete injuries should be established.

Condition

Auditors attempted to test if student injuries were properly managed in accordance with policies and procedures and noted that the department does not have any clearly defined policies, processes, or procedures for how to properly assess, monitor, and release injured athletes. As such, auditors were unable to conduct testing regarding athlete injuries.

Criteria

Texas Education Code Sec. 38.057 Identification of Health-Related Concerns, Issued on September 1, 2001

The staff of a school-based health center and the person whose consent is obtained under Section 38.053 shall jointly identify any health-related concerns of a student that may be interfering with the student's well-being or ability to succeed in school.

If it is determined that a student is in need of a referral for physical health services or mental health services, the staff of the center shall notify the person whose consent is required under Section 38.053 verbally and in writing of the basis for the referral. The referral may not be provided unless the person provides written consent for the type of service to be provided and

⁴ See Attachment 1 for Definition of Risk Level.

provides specific written consent for each treatment occasion or for a course of treatment that includes multiple treatment occasions of the same type of service.

Texas Education Code Sec. 38.030, Traumatic Injury Response Protocol, Issued on June 15, 2019

Each school district and open-enrollment charter school shall develop and annually make available a protocol for school employees and volunteers to follow in the event of a traumatic injury.

Cause

The Athletics Department does maintain procedures that address utilization of the sports management system to document and communicate injuries; however, there does not appear to be any policies and procedures for how to assess, treat, and release injured athletes.

Effect

Lack of adequate processes surrounding athletic injury management could result in improper care provided to the student athletes.

Recommendation 5

To properly manage athlete injuries, Athletics should consider developing detailed policies, processes, and procedures for assessing, treating, and releasing different types of injuries as well as procedures for when and how to document the injuries. Determined processes should be documented, communicated, and training should be conducted.

Risk Level for Observation 5: Medium⁵

Observation 6 – Athlete injuries should be properly documented, tracked, and managed.

Condition

To determine if student athlete injuries were properly documented, as well as verify injury claims are appropriate, auditors obtained an injury report from RankOne for FY2021-2022 and sent the report to the Risk Management Department to compare to the athlete injury claims submitted to the District's insurance for the same time period. Auditors noted 843 incidents were documented in RankOne and 319 injuries were filed with the District's insurance. According to the comparison conducted by Risk Management, 66 injuries out of 319 claims filed were not reported in RankOne. It is noted that not all injuries documented in RankOne will have an associated insurance claims as not all injuries are paid for by the District's insurance.

Criteria

Constitution and Contest Rules of the University Interscholastic League, Section 1208: Athletic Regulations, Issued July 15, 2022

⁵ See Attachment 1 for Definition of Risk Level.

UIL member schools shall file reports of catastrophic injuries, as defined by the National Center for Catastrophic Sports Injury Research (NCCSIR), that occur during UIL practices and/or competitions utilizing the online reporting form available on the UIL web site.

Sports Medicine Department Policies and Procedures Manual, Injury Reports & Daily Treatment Log for Coaches, Assistant Director of Athletics-Sports Medicine, and Head Athletic Trainer, not dated

Each campus athletic trainer is responsible for using Electronic Medical Records (EMR) software to communicate injury reports & daily treatment logs to the target coach and head athletic trainer in a timely and efficient manner.

Cause

Injury claims are managed by the Risk Management Department and there are currently no processes in place to compare the injury claims to the documentation of injuries in the sports management system.

Additionally, the Athletics Department does maintain procedures that address utilization of the sports management system to document and communicate injuries; however, it does not appear these processes are consistently performed, and sufficient controls have not been implemented to ensure procedures are followed.

Effect

Not reconciling insurance claims could result in financial loss for the District. Additionally, lack of proper documentation for athlete injuries could result in legal implications.

Recommendation 6

The Athletics Department should consider implementing controls to ensure student athlete injuries are documented in the sports management system and properly communicated. Controls could consist of the following:

- Implementing a sign in process for students that see the athletic trainer. Use of an electronic sign in method would be ideal to provide better tracking capabilities. The sign in could also allow for reason for the visit to be given.
 - Utilize the sign in to automatically generate an injury report in the sports management system.
 - If the sports management system does not possess this capability, consider using a work order system or appointment application to document visits. Reporting tools could then be used to compare sign ins in the work order system to injuries documented in the sports management system.

Additionally, to prevent inaccurate claims from being paid and verify the District maintains proper support for claims, Athletics in conjunction with Risk Management should consider implementing processes to reconcile the District's insurance claims to the injury documentation in the sports management system to verify claims are accurate and appropriate.

Risk Level for Observation 6: High⁶

Observation 7 – Coaching certifications and training should be properly monitored.

Condition

To determine that coaches are properly qualified to train and oversee student athletes, auditors tested to verify coaches maintained current certifications and completed required trainings. Auditors obtained a listing of active coaches maintained by the Athletics department. Auditors then attempted to compare the active listing of coaches to a report from RankOne showing which coaches have uploaded support for their required trainings for SY2023. Based on the comparison, 410 out of 927 (44%) did not have one or more of the required training certificates uploaded in RankOne.

When conducting the comparison, auditors noted the coaches' data in RankOne does not require a unique identifier and as a result some coaches from the active listing are showing to not have a profile in RankOne and some coaches may have several profiles making it difficult to navigate who has completed their required trainings. Additionally, auditors were unable to verify the active listing of coaches obtained from Athletics is complete as there no job code or other identifier to distinguish coaches.

In order to obtain true error rates, auditors conducted additional testing by making a sample selection of 20 active coaches from Athletics' list and reviewed that certifications were current and the required trainings were completed and documented in RankOne.

The following exceptions were noted among sample testing:

- 13 of the 20 (65%) coaches did not have a current CPR and First Aid certificate on file.
- 13 of the 20 (65%) did not have a current concussion certificate.
- 17 of the 20 (85%) did not have documentation to support the 8 hours required for the UIL CCP.

Criteria

Texas Education Code Sec. 22.902. Instructions Related to Cardiopulmonary Resuscitation and Use of Automated External Defibrillator, Issued June 15, 2007

Each school nurse, assistant school nurse, athletic coach or sponsor, physical education instructor, marching band director, cheerleading coach, and any other school employee specified by the commissioner and each student who serves as an athletic trainer must participate in the instruction in the use of an automated external defibrillator. A person described by this subsection must receive and maintain certification in the use of an automated external defibrillator from the American Heart Association, the American Red Cross, or a similar nationally recognized association.

Texas Education Code Sec. 38.158 Training Courses, Issued June 2, 2019

⁶ See Attachment 1 for Definition of Risk Level.

The University Interscholastic League shall approve for coaches of interscholastic athletic activities training courses that provide for not less than two hours of training in the subject matter of concussions, including evaluation, prevention, symptoms, risks, and long-term effects. The league shall maintain an updated list of individuals and organizations authorized by the league to provide the training.

The following persons must take a training course in accordance with Subsection (e) from an authorized training provider at least once every two years:

- (1) a coach of an interscholastic athletic activity

Constitution and Contest Rules of the University Interscholastic League, Section 1202: Employment of Coaches, Issued July 15, 2022

All coaches shall annually complete the UIL Coaches Certification Program prescribed by the UIL prior to their sport season or prior to the first day of school if their sport is not in season. A coach who is hired less than one week prior to the start of the sport season or after the first day of school (whichever is earlier) must complete the CCP within thirty (30) days of being hired. The names of coaches who complete the UIL Coaches Certification Program will be kept on file by the school.

Cause

There are currently no processes in place to effectively track active coaches employed by the District. Coaches are hired by campus principals and due to high turnover and frequent changes at the campuses, Athletics may not always be notified of changes in coaching staff and the active coaching list may not be updated.

Additionally, although Athletics has procedures in place for obtaining required trainings/certificates, coaches often do not complete them. Coaches are overseen by the campus principals who do not always enforce these requirements.

Effect

Maintaining current certifications and conducting continuous education is a control put in place to reinforce injury recognition and prevention. Lack of proper training may increase the risk of student athlete injuries and proper rehabilitation. Additionally, lack of documentation to support the completion of training and current certifications puts the District in non-compliance with state requirements.

Recommendation 7

To verify coaches are completing required trainings and maintaining current certifications, Athletics should consider implementing the following monitoring processes:

- Determine a way to identify coaches and continuously monitor and update changes to coaching staff. Potential solutions could be to collaborate with payroll and HCM to assign identifiers for coaching staff. Once identifiers are established, reporting tools can be utilized to maintain a current listing that is updated timely for changes.
- Once an active listing of coaches is established, procedures should be implemented to

continuously compare the listing of current coaches to the listing of District coaches in the UIL portal to verify all coaches have properly registered with UIL.

- Additionally, procedures should be implemented to periodically compare the current listing of coaches to the support maintained within the sports management system to verify active coaches have a profile set up in the system and have completed required trainings and are maintaining current certifications.

Additionally, the Athletics Department in collaboration with School Leadership should determine proper methods of enforcing training requirements.

Risk Level for Observation 7: Medium⁷

Observation 8 – Performance evaluations for coaches should be established and performed.

Condition

Auditors reviewed the District's evaluation process for coaches and noted there were no evaluations being conducted specific to coaching job duties.

Additionally, auditors noted the current organizational structure consists of the campus principals hiring and overseeing coaches. In addition to their coaching responsibilities, coaches often serve as teachers and are evaluated solely on these responsibilities. This structure does not allow for the Athletics Department to be involved in properly evaluating coaches although they are better versed in coaching requirements and standards.

Criteria

Constitution and Contest Rules of the University Interscholastic League, Section 1201: Athletic Codes, Issued July 15, 2022

The Athletic Code and the Athletic Code for Coaches carry the force of rule. Member school districts, member schools and/or covered school district personnel who violate any of the provisions of these codes will be subject to penalty. The general Athletic Code means to:

(1) Play the game in the spirit of fairness and sportsmanship, observing all rules, both in letter and intent.

(2) Coach and sponsor the teams and individuals without resorting to unethical tactics, trickery which attempts to skirt the rules, or any unfair tactic which detracts from sound educational principles.

(3) Accept decisions of sports and school officials without protest and without questioning their honesty or integrity, and extend protection and courtesy to sports officials from participants, school personnel and spectators remembering that officials are guests.

(4) Regard opponents as guests, putting clean play and good sportsmanship above victory at any cost. Win without boasting and lose without bitterness. Victory is important, but the most important thing in sports is striving to excel and the positive feelings it fosters between those who play fair and have no excuse when they lose. The development of positive human relations should be stressed in all competition.

⁷ See Attachment 1 for Definition of Risk Level.

(5) Remember that conduct that berates, intimidates, or threatens competitors has no place in interscholastic activities.

(6) Provide information or evidence as soon as possible regarding eligibility of any contestant or school to the local administration, then to the proper District Executive Committee. To withhold information is considered dishonorable and contrary to good sportsmanship. Schools guilty of violating this section may be subject to penalty as described in Sections 27 and 29, including disqualification from district honors in the germane activity. Covered school district personnel guilty of violating this section may be subject to the range of penalties as described in Sections 27 and 29.

(7) Not recruit or entice any student to attend and participate at your school. Any inquiries from students outside your school district or from another high school in a multiple-high school district should be directed to the school superintendent or high school principal.

Cause

Previously, dual contracts have restricted coaches from being evaluated by the Athletics Department for their coaching responsibilities as they were solely evaluated based on their teaching job functions. Attempts were made to establish coaching evaluations; however, the dual contract would create issues if an employee was meeting performance standards for their teaching evaluation but not their coaching evaluation.

Effect

Without implementation of an evaluation tool, coaches cannot be properly assessed on their performance.

Additionally, without proper accountability infrastructures in place, there is an enhanced risk of potential violations of UIL guidelines resulting in a reputational risk to the District.

Recommendation 8

To verify coaches are performing job functions in accordance with District, department, and UIL standards, Athletics should consider coordinating with Human Capital Management and School Leadership to develop an evaluation tool for coaches. Additionally, structures should be implemented to allow Athletics, as the experts, the ability to determine the performance metrics, have part in evaluating the coaches, set criteria for disciplinary actions, as well as enforce infractions.

Risk Level for Observation 8: Medium⁸

Observation 9 – Proper controls should be implemented surrounding payments to sports officials.

Condition

To verify sports official payments are appropriate, auditors obtained a listing of payments made to sports officials for FY22 in ArbiterPay and made a sample selection of 30 payments in an attempt to verify documentation was obtained to support the payment. Auditors were unable to

⁸ See Attachment 1 for Definition of Risk Level.

test if the 30 payments were appropriate as the documentation was not properly retained. Additionally, per walkthroughs with the Athletics Department, auditors noted there are limited controls surrounding payments to sports officials and the process is manual and inefficient.

ArbiterPay is the third-party platform used by Athletics to schedule, assign, and pay sports officials. ArbiterPay receives and posts the District's event schedules where the officials are then assigned to officiate events by a local chapter/association of sports officials. ArbiterPay is responsible for distributing all payments for events to the officials. The District deposits funds into ArbiterPay which is then utilized to pay the officials after the payments are approved by the Athletics Department. The approval process consists of the following:

When a sports official attends a sporting event that is hosted by the District, they sign in on a paper voucher printed from ArbiterPay. Once the voucher is signed by the sports official, it is then scanned and emailed to central staff in the Athletics Department. The Athletics staff member must manually search for the event in ArbiterPay based on date and/or location. Events do not have any unique identifiers determined in ArbiterPay and, as such, Athletics can only rely on the following to approve the payment:

- The voucher's date and location matches the original event details listed in the ArbiterPay.
- The sports official listed on the voucher matches the sports official assigned to the event in ArbiterPay.

If the date, location, and official's name on the voucher matches the assignment in ArbiterPay, the payment is approved and the voucher is printed, manually marked as approved, and stored in a filing cabinet. However, if the event is officiated by a sports official that was not originally assigned, Athletics must create and manually process a payment through ArbiterPay with a feature called Simple Pay. Auditors noted Simple Pay allows Athletics to pay officials without tying the payment to a specific game creating risks of improper payments being made. Auditors were unable to test if duplicate payments were made or if officials were paid for events they did not officiate as the data available does not provide the needed details.

Additionally, it was noted that event payments not processed due to a substitute official are left in the queue and make it difficult to locate the events that are needing to be processed.

Criteria

Texas State Library and Archives Commission Local Schedule GR, Retention Schedule for Records Common to All Local Governments, Accounting Records, Issued April 17, 2016

Claims, invoices, statements, copies of checks and purchase orders, expenditure authorizations, and similar records that serve to document disbursements, including those documenting claims for and reimbursement to employees for travel and other employment-related expenses must be retained 5 years after the fiscal year end of date of final payment for school districts.

Texas State Library and Archives Commission Local Schedule SD, Retention Schedule for Records of Public School Districts, University Interscholastic League Records, Issued May 23, 2018

Correspondence, schedules, rosters, reports, records of participation, and similar documentation, except financial records (see Local Schedule GR), concerning the

participation of a district in academic, music, and athletic contests and programs governed by the University Interscholastic League must be retained for 2 years.

Financial Accountability System Resource Guide, 5.49.3 Purchasing “Due Diligence” Documentation, Issued in 2022

As part of the purchasing function, many documents support district procurement decisions, from quotes for smaller purchases to the documents necessary for the formal award of a contract. For more informal procurements, retaining the documents at the department or campus level is sufficient if the documents are relatively available when needed. It is advisable that these documents be attached to a copy of a purchase requisition or order if applicable. These documents should be retained following the current records retention schedule.

Cause

Manual processes and antiquated systems have allowed for lack of proper controls surrounding payments to officials. Access assigned by ArbiterPay does not allow Athletics to update the sporting events if a sports official is changed subsequent to the original assignment. Requests must go through ArbiterPay, which are not processed to allow for timely approval of payments resulting in the need for manual payments.

Additionally, the inability to locate vouchers and other supporting documents is due to staffing changes and lack of proper departmental procedures for record retention.

Effect

Lack of proper controls surrounding payments could allow for improper payments to be made resulting in financial loss as well as reputational risks for the District.

Recommendation 9

To verify sports officials are properly paid, Athletics should consider implementing proper controls surrounding payment processes. Controls should consist of segregation of duties, review and approval processes, retaining proper supporting documentation, monitoring of payments, etc. Below are some processes that could be implemented to strengthen controls as well as allow for a more efficient payment process:

- Athletics should consider eliminating the use of paper vouchers and automating the sports official sign-in process. Electronic forms could be utilized to reduce the risk of manipulated or lost paper documentation. Electronic forms should be approved by District officials in attendance at the event who can verify the sports official was in attendance. Electronic submissions will also allow for data creation and reporting capabilities to better monitor.
- Athletics should consider coordinating with ArbiterPay to obtain data with unique identifiers for sports officials as well as events. Athletics should require the same unique identifier to be used when submitting the electronic sign-in. Athletics can then use the two data points to monitor that payments are made to the correct official and duplicate payments are not issued. In the event proper controls cannot be implemented within the current platform, Athletics should consider exploring other platforms.

- Athletics should consider coordinating with ArbiterPay to eliminate the need for manual payments. In the event that manual payments must be processed, a reconciliation process should be implemented.

Note: Auditors were unable to obtain the service agreement for ArbiterPay in order to fully understand what their services and capabilities consist of.

Risk Level for Observation 9: Medium⁹

Conclusion

The District is responsible for establishing and operating an effective athletics program amongst campuses to adhere to the rules of competition and sportsmanship, as well as care for the safety of the athletes. As such, it is crucial that streamlined processes are in place to ensure the overall effectiveness of athletics programs.

Overall, Athletics and School Leadership have implemented processes and procedures for the athletic processes. Implementation of the recommendations in this report could assist in improving operations.

We would like to thank the Athletics and School Leadership for their cooperation and assistance with this audit.

The audit was conducted in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. Those standards require OIA to plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our observations and conclusions based on our audit objectives. OIA believes the evidence obtained provides a reasonable basis for our observations and conclusions based on our audit objectives.

Respectfully submitted,

Robert Rubel

Robert Rubel, MBA, CPA, CIA, CISA
Chief Internal Audit Officer

Cc: Pamela Lear, Ed.D., Deputy Superintendent, Chief of Staff and Racial Equity
Dwayne Thompson, Deputy Superintendent, Business Services, Financial Services
Tamika Alford-Stephens, Chief Financial Officer, Financial Services
Tiffany Huitt, Chief Schools Officer, School Leadership
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⁹ See Attachment 1 for Definition of Risk Level.

Silvia Salinas, Executive Director I, Athletics, School Leadership
Latoya Robinson, Executive Director I, Risk Management, Financial Services

Acknowledgments:

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Shelly Kelley, CPA, Audit Manager
Rosa Lopez, CFE, Auditor II
Alyssa Zhang, Auditor I

Definition of Risk Level

Risk Level	Definition
High	High probability of occurrence that would significantly impact District operations and have a significant financial or compliance risk. These observations are defined as an issue identified by an internal audit that, if not addressed timely, could directly impact achievement of a strategic or important operational objective of the District.
Medium	Risks are considered to be substantially undesirable and pose a moderate level of risk exposure to District operations. Without appropriate controls, the risk will happen on a consistent basis.
Low	The risks are considered to be undesirable and could moderately expose the District. Without appropriate controls, the risk will occur some of the time.

Management Response

Observation 1 - Athlete participation should be accurately distinguished, and student eligibility status should be properly managed and monitored.

Acknowledgement of observation:

- ☒ Agree
- ☐ Disagree

Recommendation 1

1. To properly track athlete participation and ensure active players are eligible, Athletics should consider implementing processes to distinguish and update athlete participation status. Processes could include the following:
 - Updating the rosters in the sports management system to show which athletes are actually participating. This could be accomplished by creating a status field on the rosters within the sports management system that is continuously updated for athletes that are actively playing. The system would need to provide an audit trail for when statuses are changed.
 - Linking the schedules to the rosters in the sports management system and documenting participating players per event.
2. Additionally, to better track and manage student athlete grades and attendance requirements, Athletics should consider documenting grades and attendance records within the sports management system. To ensure grades and attendance requirements are properly verified prior to participation, the review and approval process should be properly documented, and monitoring processes should be implemented to confirm coaches are properly reviewing.

Management's Response:

- 1) Participating student-athletes are documented on team rosters, scorebooks, and meet/tournament entries, depending on the sport. Head coaches will conduct quarterly reconciliations to remove inactive students from the sports management system.
- 2) Grades are managed through the District's Powerschool system. Linking or transferring student information to keep track of grades and attendance in the sports management system is not an option. Currently, the District's Student Records Department limits the number of employees who can access Powerschool. The campus athletics coordinator will have access to run reports for all student-athletes on their campus, must communicate eligibility status for student-athletes to all coaches, keep a hard copy on file for each grading period. Athletics will ensure each campus has a written process for checking grades and the process includes documenting verification at each applicable grading period.

Estimated Implementation Date: June 2024

Individuals responsible for implementation: Silvia Salinas, Executive Director Athletics; Corey Eaton, Assistant Director Athletics

Observation 2 - University Interscholastic League forms should be reconciled to the sports management system.

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Recommendation 2

To properly track athlete participation and ensure eligible, active players are reported to UIL, the Athletics Department, in conjunction with Recommendation 1, should consider implementing processes to verify all and only eligible athletes have been reported to UIL. Potential solutions could include the following:

- Creating a field within the sports management system that identifies if a student athlete has been reported to UIL. For additional tracking, the UIL form submitted could be linked within the student's profile.
- Implement monitoring processes such as periodically reconciling current rosters in the sports management system to reports obtained from UIL showing athletes that have been reported.
- Any discrepancies from the sports management system to the UIL system should be documented for reference.

Management's Response:

- 1) Participating student-athletes are documented on team rosters, scorebooks, and meet/tournament entries, depending on the sport. Head coaches will conduct quarterly reconciliations to remove inactive students from the sports management system.
- 2) Monitoring processes will be tightened to ensure eligible varsity athletes are submitted on the UIL forms and properly documented in the sports management system.

Estimated Implementation Date: July 2024

Individuals responsible for implementation: Silvia Salinas, Executive Director Athletics

Observation 3 – Transfer athletes should be sufficiently tracked, and Previous Athletic Participation Forms should be properly completed and monitored.

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Recommendation 3

To verify participating athletes did not transfer for athletic purposes, it is crucial that PAPFs be completed. To ensure PAPFs are completed when required, Athletics should consider implementing processes to properly identify, track, and monitor transfer student athletes that require a PAPF. The following may provide potential solutions:

- A field could be created in the sports management system to identify and track transfer students. Automated application controls could be created to prevent a student from being placed on a team roster until a PAPF has been completed and approved.
- As this process would still rely on students to self-report, additional controls should be implemented to verify all transfer students are accounted for in the system. Reporting tools from the PowerSchool student information system could be utilized to verify all applicable student athletes are captured.
- Monitoring processes, such as utilization of reporting tools, should be implemented and performed by the Athletics Department to ensure all qualified transfer students have completed a PAPF.

Additionally, to further assess that recruiting for athletic purposes is not being conducted, Athletics should consider performing quarterly analysis on transfer students and PAPF submissions to determine if the number of athletic transfers is consistent with the mobility rates.

Management's Response:

Tracking of high school transfer students interested in participating in athletics must be kept at the campus. A UIL Previous Athletic Participation Form (PAPF) must be completed upon enrollment to the new school for students who transfer to a Dallas ISD high school and are interested in athletic participation.

A log is kept and tracked by the assistant director of compliance in the Dallas ISD central athletics office for all student-athlete transfers who have a PAPF on file in the UIL Portal. A field will be added to the sports management system to denote whether an athlete is a transfer student.

Estimated Implementation Date: July 2024

Individuals responsible for implementation: Silvia Salinas, Executive Director Athletics; Cinnamon Sheffield, Assistant Director Athletics

Observation 4 – Physicals for student athletes should be conducted and retained.

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Recommendation 4

To verify that physicals and other required forms for student athletes are completed and submitted prior to participation in athletic events, Athletics should consider utilizing automated application controls within the sports management system such as the following:

- Create a data field within the sports management system to input the date of the athlete's physical. An automated system field check could then be used to compare the date on the document to the date input in the field.
- The sports management system could require documentation of an approval by a reviewer prior to marking as eligible. Additionally, system controls could be implemented to require the document be opened prior to documenting an approval.
- Alerts could be generated from the sports management system to the assigned athletic trainers of pending or missing documents.
- Automated controls could be implemented within the sports management system to only allow eligible students to be placed on a team roster.

Management's Response:

The Department of Athletics will initiate Aktivite, a new sports management system, which will strengthen the tracking and management process for physical intake and approval of physicals.

The following controls will be implemented:

1. Licensed Athletic Trainers will approve physicals once they are loaded into system.
2. Head Coaches will verify that each athlete has a physical before practicing or playing.
3. The system will alert staff and parents if information is needed for the student athlete to participate.
4. Student athletes will not be allowed on a roster until all documents are completed.

Estimated Implementation Date: July 2024

Individual responsible for implementation: Corey Eaton, Assistant Director Athletics

Observation 5 – Processes and procedures surrounding student athlete injuries should be established.

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Recommendation 5

To properly manage athlete injuries, Athletics should consider developing detailed policies, processes, and procedures for assessing, treating, and releasing different types of injuries as well as procedures for when and how to document the injuries. Determined processes should be documented, communicated, and training should be conducted.

Management's Response:

The Department of Athletics will initiate basic written procedures for athletic injuries from initial evaluation, treatment, and release of those student athletes to sports.

These procedures were taught with our training as athletic trainers to obtain our certification. Athletic trainers must attain continuing education to maintain license and review new processes & procedures. We will add a document to our manual for evaluating injuries, treatment, and the process of release of those student athletes to sports.

Estimated Implementation Date: July 2023

Individual responsible for implementation: Corey Eaton, Assistant Director Athletics

Observation 6 – Athlete injuries should be properly documented, tracked, and managed.

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Recommendation 6

The Athletics Department should consider implementing controls to ensure student athlete injuries are documented in the sports management system and properly communicated. Controls could consist of the following:

- Implementing a sign in process for students that see the athletic trainer. Use of an electronic sign in method would be ideal to provide better tracking capabilities. The sign in could also allow for reason for the visit to be given.
 - Utilize the sign in to automatically generate an injury report in the sports management system.

- If the sports management system does not possess this capability, consider using a work order system or appointment application to document visits. Reporting tools could then be used to compare sign ins in the work order system to injuries documented in the sports management system.

Additionally, to prevent inaccurate claims from being paid and verify the District maintains proper support for claims, Athletics in conjunction with Risk Management should consider implementing processes to reconcile the District's insurance claims to the injury documentation in the sports management system to verify claims are accurate and appropriate.

Management's Response:

The Department of Athletics will initiate Aktivite, a new sports management system, which will strengthen the processes of documenting, tracking, and managing student athletes' injuries. All injuries will be recorded into Aktivite. All referrals will be documented in Aktivite. All treatments will be documented in Aktivite. Injury reports will be sent to coaches through Aktivite.

Additionally, Athletics will send a quarterly report of student injuries to Risk Management for verification that student injury claims are valid.

Estimated Implementation Date: July 2024

Individual responsible for implementation: Corey Eaton, Assistant Director Athletics

Observation 7 – Coaching certifications and training should be properly monitored.

Acknowledgement of observation:

- ☒ Agree
- ☐ Disagree

Recommendation 7

To verify coaches are completing required trainings and maintaining current certifications, Athletics should consider implementing the following monitoring processes:

- Determine a way to identify coaches and continuously monitor and update changes to coaching staff. Potential solutions could be to collaborate with payroll and HCM to assign identifiers for coaching staff. Once identifiers are established, reporting tools can be utilized to maintain a current listing that is updated timely for changes.
- Once an active listing of coaches is established, procedures should be implemented to continuously compare the listing of current coaches to the listing of District coaches in the UIL portal to verify all coaches have properly registered with UIL.
- Additionally, procedures should be implemented to periodically compare the current listing of coaches to the support maintained within the sports management system to verify active coaches have a profile set up in the system and have completed required trainings and

are maintaining current certifications.

Additionally, the Athletics Department in collaboration with School Leadership should determine proper methods of enforcing training requirements.

Management's Response:

Prior to submitting coaches' stipend requests, campus athletics coordinators must check the sports management system to ensure all coaches have uploaded documentation of completed required trainings and certifications, including updating their accounts in the UIL Portal.

Assistant Directors in the central athletics will run quarterly checks to compare current staffing with coaches entered in the sports management system.

Estimated Implementation Date: December 2023

Individual responsible for implementation:-Silvia Salinas, Executive Director Athletics

Observation 8 – Performance evaluations for coaches should be established and performed.

Acknowledgement of observation:

- ☒ Agree
- ☐ Disagree

Recommendation 8

To verify coaches are performing job functions in accordance with District, department, and UIL standards, Athletics should consider coordinating with Human Capital Management and School Leadership to develop an evaluation tool for coaches. Additionally, structures should be implemented to allow Athletics, as the experts, the ability to determine the performance metrics, have part in evaluating the coaches, set criteria for disciplinary actions, as well as enforce infractions.

Management's Response:

A collaborative meeting will be scheduled with the Department of Athletics, Human Capital Management Evaluations Team, and 2-3 high school and middle school principals to develop a coaches' evaluation tool. The evaluation tool must be effective and allow for both the executive director of athletics and the high school principal to use when evaluating the high school athletics coordinator, the middle school athletics coordinator, and the high school head football coach (who is not the athletics coordinator).

Estimated Implementation Date: July 2024

Individual responsible for implementation: Silvia Salinas, Executive Director

Observation 9 – Proper controls should be implemented surrounding payments to sports officials.

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Recommendation 9

To verify sports officials are properly paid, Athletics should consider implementing proper controls surrounding payment processes. Controls should consist of segregation of duties, review and approval processes, retaining proper supporting documentation, monitoring of payments, etc. Below are some processes that could be implemented to strengthen controls as well as allow for a more efficient payment process:

- Athletics should consider eliminating the use of paper vouchers and automating the sports official sign-in process. Electronic forms could be utilized to reduce the risk of manipulated or lost paper documentation. Electronic forms should be approved by District officials in attendance at the event who can verify the sports official was in attendance. Electronic submissions will also allow for data creation and reporting capabilities to better monitor.
- Athletics should consider coordinating with ArbiterPay to obtain data with unique identifiers for sports officials as well as events. Athletics should require the same unique identifier to be used when submitting the electronic sign-in. Athletics can then use the two data points to monitor that payments are made to the correct official and duplicate payments are not issued. In the event proper controls cannot be implemented within the current platform, Athletics should consider exploring other platforms.
- Athletics should consider coordinating with ArbiterPay to eliminate the need for manual payments. In the event that manual payments must be processed, a reconciliation process should be implemented.

Note: Auditors were unable to obtain the service agreement for ArbiterPay in order to fully understand what their services and capabilities consist of.

Management's Response:

The Department of Athletics staff will meet to develop and implement more efficient, more accurate, and more effective procedures for payment of athletics officials. A meeting will be scheduled with the Department of Athletics and Arbiter Sports to discuss needs and challenges. The Department of Athletics will consider a new system for payment of sports officials if our needs are not met, and inconsistencies not rectified.

Estimated Implementation Date: December 2023

Individual responsible for implementation: Silvia Salinas, Executive Director Athletics