Houston Independent School District
Internal Audit Report: Records Management Process

October 30, 2024

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TRANSMITTAL LETTER

RSM

October 30, 2024

The Audit Committee of
Houston Independent School District
4400 W 18th St.
Houston, Texas 77092

Pursuant to the approved internal audit plan for fiscal year ("FY") 2023-2024 for Houston Independent School District ("HISD"), we hereby submit our internal audit report of Records Management Process. This internal audit focused on the records management process, which encompassed the examination of policies, procedures, and adherence to the applicable retention schedules. We will present this report during the Audit Committee meeting scheduled for November 5, 2024. Our report is organized into the following sections:

Executive Summary	This provides a high-level overview and summary of the observations noted in our internal audit of the records management process.
Background	This provides an overview of the records management process, as well as relevant background information.
Objectives and Approach	The internal audit objectives are expanded upon in this section, as well as a review of the various phases of our approach.
Observations Matrix	This section includes a description of the observations noted during our internal audit and recommended actions, as well as Management's response, including the responsible party, and estimated completion date.

We would like to thank the staff and all those involved in assisting our firm with this internal audit.

Respectfully Submitted,

Internal Audit

EXECUTIVE SUMMARY

Houston Independent School District – Records Management Process

Background

FY 2023-2024 Highlights

Over **1,000,000 physical records** were digitized.

Over **7,500** document boxes of records were disposed.

An average of **24,800 document boxes** were stored in the District Record Center.

48 site visits were conducted to provide consultation to HISD campuses and departments on Records Management best practices.

Records and Information Management (RIM) Overview

The RIM Department is dedicated to preserving HISD's records and information. As part of the District's RIM program, they offer a range of services at no cost, including record transfer and storage, digitization, destruction, and training for both campus and district employees.

Internal Audit Objectives

The primary objective of this internal audit was to evaluate the design of internal controls related to the Records and Information Management Department.

Our approach consisted of the following steps:

- Conducted interviews and walkthroughs with key personnel to gain a detailed understanding of the District's records management policies, procedures, and processes.
- Obtained and reviewed applicable required retention schedules to understand guidelines, procedures, and requirements for records management.
- Evaluated the design of key processes and controls identified during walkthroughs, inquiries, and reviews of records management procedures.
- Reviewed the processes for the four primary services provided by the Records and Information Management (RIM) Department: Record Destruction, Destruction of Stored Records in the District Record Center, Digitization, and Record Transfer to the District Record Center.
- Reviewed the processes followed by third-party vendors for the destruction of records to validate compliance with established protocols and retention schedules.

At the conclusion of our audit, we summarized our findings into this written report and conducted exit conferences with District management.

Our fieldwork was performed between July and September 2024.

Overall Summary / Highlights

Internal audits provide insight into an organization's culture, policies, and procedures and aids the board and management with oversight by verifying internal controls such as operating effectiveness, risk mitigation, and compliance with relevant laws/regulations/policies. The observations detailed in the pages that follow represent only the instances where exceptions were noted, and do not detail the instances where testing resulted in no reportable observations.

The observations identified during our internal audit are detailed in the pages that follow. For each observation, we discuss the relevant risks, which may include financial, operational, and/or compliance, as well as public perception or 'brand' risks. We further provide recommendations and best-practice guidance for the District.

Summary of Observation Ratings			
	Low	**Moderate**	**High**
Records Management Process		2	
Improvement Opportunities		4	

We would like to thank all District team members who assisted us throughout this internal audit.

EXECUTIVE SUMMARY (CONTINUED)
Observation Summary

Provided below are the observation risk rating definitions for the detailed observations.

Observation Risk Rating Definitions	
Rating	**Definition**
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, or business operations) to the organization for the topic reviewed and/or is of low importance to business success/achievement of goals. Action should be taken within 12 months (if related to external financial reporting, must mitigate financial risk within two months unless otherwise agreed upon).
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success/achievement of goals. Action should be taken within nine months (if related to external financial reporting, must mitigate financial risk within two months).
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, or business operations) to the organization for the topic reviewed and/or is of high importance to business success/achievement of goals. Action should be taken immediately, but in no case should implementation exceed six months (if related to external financial reporting, must mitigate financial risk within two months).

EXECUTIVE SUMMARY (CONTINUED)
Observation Summary

Below is a summary of the observations identified during this internal audit. Detailed observations are included in the observation matrix section of the report. In addition, improvement opportunities have been provided following the detailed observations section.

Summary of Observations	
Observations	**Rating**
1. Manual Processes in Digitization and Records Management **Condition:** Several areas in the digitization process relies on manual inputs and paper-based documentation, decreasing efficiencies and increasing the risk of human error. **Recommendation:** RIM should automate processes and explore system customizations to streamline operations and improve progress tracking.	**Moderate**
2. Data Quality for DIS Destruction Projects **Condition:** Inconsistent data entry, such as missing project numbers, incomplete department codes, and submitter details, is impeding the accurate tracking and reporting of records destruction activities. **Recommendation:** Automate validation checks within data entry systems (e.g., FootPrints and WASP) to validate all key fields, such as project IDs, department codes, and submitter information, are accurately and consistently populated for records destruction projects.	**Moderate**
Opportunities for Improvement	
1. Digitization Process Efficiency **Condition:** RIM should establish clear timelines for each phase of the digitization process and train additional staff or rotate current staff on quality assurance (QA) tasks to reduce delays and improve overall operational efficiency.	
2. Timely Destruction of Physical Record **Condition:** RIM, along with campuses and district departments, should implement a regular disposal schedule for records that have met retention requirements to reduce unnecessary storage costs and improve resource allocation.	
3. Expanding RIM Services to Campuses **Condition:** RIM should conduct a workload and resource capacity analysis to assess the feasibility of expanding services to more campuses. With 110 (~40%) of campuses currently utilizing RIM services, there is may be an opportunity to expand. If feasible, develop a strategic plan that integrates with Process Improvement #4, prioritizing campuses with the greatest records management needs for a phased rollout.	
4. Laserfiche Procedures and Support **Condition:** RIM should provide clear Standard Operating Procedures (SOPs) for campus and district department employees on the proper use of Laserfiche, along with comprehensive training and dedicated support, to facilitate consistent and compliant record management across the district.	

BACKGROUND

Overview

The Records and Information Management (RIM) Department operates in compliance with Texas Local Government Bulletins D and F, Board policies, and the Texas State Library and Archives Commission's Local Schedules SD, GR, TX, EL and PS. HISD uses customized versions of Schedules SD, GR, TX, and EL, allowing for extended retention periods as requested by specific departments. However, these customized schedules only extend retention periods and do not permit shortening any state-mandated retention requirements.

Texas Local Government Bulletins

- Bulletin D – Local Government Records Act
- Bulletin F – Local Government Records Storage Standards

HISD Schedules SD, GR, TX, and EL

HISD's record retention is based on customized versions of key local schedules from the Texas State Library and Archives Commission. The primary customized schedules used are SD and GR, with TX and EL occasionally utilized as well.

- Texas State Library and Archives Commission Local Schedule SD - Retention Schedule for Records of Public School Districts
- Texas State Library and Archives Commission Local Schedule GR - Retention Schedule for Records Common to All Local Governments
- Texas State Library and Archives Commission Local Schedule TX - Retention Schedule for Records of Property Taxation
- Texas State Library and Archives Commission Local Schedule EL - Retention Schedule for Records of Elections and Voter Registration

Other Texas State Library and Archives Commission Local Schedules

HISD follows Local Schedule PS for Police records. There is not a customized HISD version for this schedule in place.

- Texas State Library and Archives Commission Local Schedule PS - Retention Schedule for Records of Public Safety Agencies

HISD Board Policies

HISD's record management practices are further guided by Board policies related to office management and student records:

Section C – Business and Support Services
- CPC Office Management – Records Management
Section F – Students
- FL – Student Records

BACKGROUND (CONTINUED)

Records and Information Management (RIM) Services

RIM provides a range of services that help manage records across district departments and campuses in compliance with local government regulations. These services cover all aspects of record management, including transfer, digitization, storage, and destruction. Below is an overview of RIM's key services:

Record Destruction

- General and Special Education (SPED) records for District departments and campuses.

- Must comply with Local Government Retention Schedules.

- Records are destroyed by a third-party vendor.

Destruction of Stored Records in District Record Center (DRC)

- All records for District departments.

- Special Education (SPED) and Food Services records for Campuses.

- Must comply with Local Government Retention Schedules.

- For Special Education (SPED) records, a public notice is published in newspapers.

- Records are destroyed by third-party vendor.

Record Transfer

- All records for District departments.

- Special Education (SPED) and Food Services records for campuses.

- Must comply with Local Government Retention Schedules.

- Records are stored in the District Record Center (DRC).

Digitization

- General records and High School student transcripts.

- Must comply with Local Government Retention Schedules.

- Records are retained for at least 30 days prior to destruction by third-party vendor.

BACKGROUND (CONTINUED)

Roles and Responsibilities

RIM Manager

The RIM manager oversees the different teams within the RIM Department. Their responsibilities include:

- Approve all Destruction Request forms for general and special education (SPED) records.
- Approve public notices published in newspapers for former students/guardians to retrieve special education (SPED) records before destruction.
- Oversee the DRC, DIS, and the Customer Service team.
- Provide training, consultation, and on-site assessments for RIM customers.

Customer Service

The Customer Service team educates and consults RIM customers. Their responsibilities include:

- Assist RIM customers on filling out Destruction and Transfer request forms.
- Provide training, consultation, and on-site assessments for RIM customers.
- Track all customer requests in the FootPrints application from receipt to completion.
- Generate barcode labels and input incoming box and file data within the Versatile application.

IT Customer Service Representative

The IT Customer Service Representative provides IT support to the RIM Department. Their responsibilities include:

- Provides system administration for RIM applications and systems.
- Offers expertise and oversight in creating and managing metadata and folder structures for electronic document systems in collaboration with RIM.
- Develops, enhances, and maintains automated workflows, including monitoring and post-implementation support.
- Recommends enhancements for content management solutions and implements automated data entry processes using imaging devices and software.

Document Imaging Services (DIS)

The DIS team facilitates the digitization process. Their responsibilities include:

- Consult RIM customers on the digitization process and the requirements for submitting a request.
- Perform a test run for sample documents for the RIM customer to approve before prepping and scanning all documents.
- Prepping, scanning, performing quality control, indexing, and quality assurance on all digitized documents.
- Initiating the destruction process for the physical records after digitization, following a retention period of at least 30 days.
- Generating paper documents to microfilm format.

BACKGROUND (CONTINUED)

Roles and Responsibilities

District Record Center (DRC)

The DRC facilitates the secure transportation and storage of physical records. Their responsibilities include:

- Obtain documents from the Customer Service team, who obtains them directly from school campuses or district departments.
- To destroy stored records in the DRC warehouse, the DRC team tracks the records to be destroyed in the Versatile application.
- For record transfer, the DRC team is responsible for picking up records from the RIM customer's location. They securely transport the records to the DRC Warehouse and organize them based on details obtained from the RIM team.
- Responsible for maintaining the on-site bin shredding service.
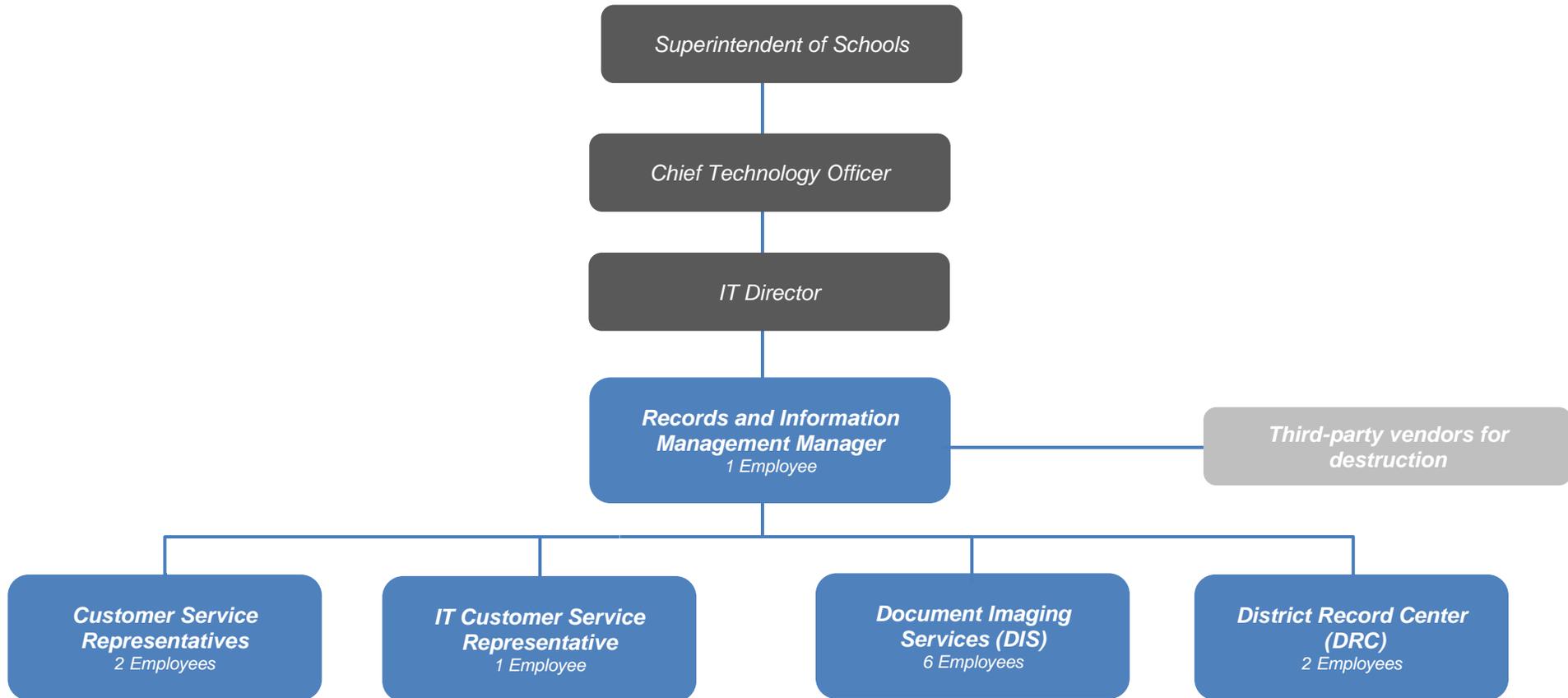
Third-Party Vendors

The RIM Department utilizes third-party vendors for specialized services: Vanish Document Shredding for secure destruction of records and the Texas State Library and Archives Commission (TSLAC) for microfilm conversion.

BACKGROUND (CONTINUED)

Roles and Responsibilities – Organizational Structure

The RIM Department includes 12 employees and collaborates with third party vendors in the destruction process.

```
                    Superintendent of Schools
                              |
                    Chief Technology Officer
                              |
                         IT Director
                              |
        Records and Information                Third-party vendors for
        Management Manager        ───────────  destruction
        1 Employee
                              |
    ┌──────────────┬──────────────┬──────────────┐
Customer Service   IT Customer     Document Imaging   District Record Center
Representatives    Service         Services (DIS)     (DRC)
2 Employees        Representative   6 Employees        2 Employees
                   1 Employee
```

BACKGROUND (CONTINUED)

Key Systems and Applications

To assist in the records management process, the RIM Department employs a variety of systems and applications, including:

- *FootPrints*—Used by the Customer Service and District Record Center (DRC) team to track all requests for services, from receipt to closure.
- *Versatile*—Used by the District Record Center (DRC) and the Customer Service team to track the files and boxes of records stored in the warehouse.
- *ApplicationXtender*—Currently used by the Document Imaging Services (DIS) team for digitizing physical records. This is the primary document repository system for RIM.
- *Laserfiche*—Once the migration from ApplicationXtender to Laserfiche is complete, the DIS team will utilize Laserfiche for digitizing physical records and storing digital records.
- *WASP*—Used by the DIS team to track time spent digitizing physical records.

Policies and Procedures

The RIM Department has developed comprehensive policies, procedures, and training programs to support compliance and operational efficiency across the range of services provided to its customers, which include campus and district employees. Each service offered by RIM is supported by specific request forms and instructions, all of which can be accessed, along with training videos, through the HISD Records and Information Management website. When there are updates to the retention schedules, the RIM Manager and will update the request and instruction forms as needed. Any changes to the HISD Retention Schedules are made by the RIM Manager.

Request Form	Customer Approval Requirements	RIM Approval Requirements	Schedule SD, GR, TX, EL, PS # Required?
Records Destruction Authorization	Department / School Head	RIM Manager	Yes
Request to Transfer Records	Department / School Head	Customer Service or Above	Yes
Request to Digitize Records	Department / School Head	Imaging Team Lead	Yes

Records Management Training

The RIM team periodically conducts site visits to campuses and district departments to assess record storage and organization practices. During these visits, the team provides feedback and shares best practices for improving record management. In FY 2023-2024, a total of 48 site visits were completed. The RIM Customer Service team also offers consultation services to assist staff with completing request forms and provides resources such as training videos to support customer education.

Each April, RIM observes Records Management Month. During this time, the RIM Manager distributes an email containing materials on records management, retention guidelines, and other relevant topics to designated records management personnel at campuses and district departments. Due to annual staff turnover, the recipient list is not maintained year to year.

Additionally, the RIM team participates annually in the District Registrar training, where they present information on RIM services, retention guidelines, and other key resources.

OBJECTIVES AND APPROACH

Objectives

The objective of this internal audit was to evaluate the design and internal control structure of the Records and Information Management (RIM) Department, including its adherence to relevant policies, procedures, and applicable laws and regulations. Specifically, we assessed the internal controls supporting the department's compliance with local government retention and disposal schedules, the effectiveness of the digitization process and related quality control measures, and third-party vendor compliance with local government schedules.

Approach

Our approach consisted of the following phases:

Understanding and Documentation of the Process
This phase consisted primarily of inquiry and walkthroughs to understand the current operating policies and procedures in place related to the processes within our scope. The following was performed as part of this phase:

- Obtained and reviewed key documents, including applicable internal policies and procedures applicable to records management.
- Completed walkthroughs with key personnel to understand the District's policies and procedures and roles/responsibilities related to the records management process.
- Obtained and reviewed applicable authoritative guidance (such as the required retention schedules) to understand guidelines, procedures, and requirements for records management.
- Developed a work plan to evaluate the operating effectiveness of procedures and controls based on the information obtained through walkthroughs and preliminary review of documentation.

Evaluation of the Process and Controls Design
The purpose of this phase was to evaluate and assess the design of processes and key internal controls.

As part of our review, we conducted the following procedures:

- Evaluated the adequacy and accessibility of existing policies and standard operating procedures related to records management.
- Evaluated the design and internal controls structure of the records management processes, including adherence to policies and procedures.
- Selected a sample of 1 from each of the primary services provided by the RIM Department and performed the following:
  - Evaluated that the appropriate approvals were obtained for the destruction, transfer, and digitization of general and special education (SPED) records.
  - Evaluated that prior to destruction, physical records were retained for the required duration as specified in the applicable Local Government Retention Schedules SD, GR, TX, EL, and PS.
  - Evaluated that the digitization process includes adequate quality control measures.
  - Evaluated that the third-party vendor compliance with established protocols and Local Government Retention Schedules SD, GR, TX, EL, and PS.

Reporting
At the conclusion of this internal audit, we summarized our findings into this written report. We have reviewed the results with the appropriate Management personnel and have incorporated Management's responses into this report.

OBSERVATION MATRIX

Observation	1. Manual Processes in Digitization and Records Management
Moderate	The RIM Department operates in compliance with Texas Local Government Bulletins D and F, HISD Board policies, and the Texas State Library and Archives Commission's Local Schedules SD, GR, TX, EL, and PS. The DIS team within RIM is responsible for the digitization process, which involves converting physical records into digital formats and tracking them through various stages—from request initiation to final destruction—while ensuring compliance with these customized retention schedules. The current digitization process relies on manual inputs and lacks integration between key systems which has resulted in inefficient processes and long turnaround times (*reference Improvement Opportunity #1*). Specifically: • Progress for digitization projects is manually tracked using FootPrints, WASP, and a physical control log. • FootPrints (used for tracking customer service requests) and WASP (used by the DIS team to track time spent digitizing physical records) are the two primary systems involved in managing digitization requests, but they are not integrated. This limits RIM's ability to track the complete lifecycle of digitized records, from initial request to final destruction. The current reliance on manual processes and the absence of system integration raise the potential for human error, resulting in inaccuracies in record management. These inefficiencies increase the time and resources needed to manage records, and failure to adhere to retention schedules could lead to non-compliance, with possible legal or regulatory consequences.
Recommendation	We recommend the following: • RIM should analyze and explore automation opportunities and leverage current system features to monitor task timeliness and provide a clear view of the digitization cycle. • Implement automated tracking systems to replace manual data entry and paper-based documentation. This will minimize errors and improve the accuracy of record management.
Management Action Plan	**Response:** DIS/RIM agrees with the recommendation. DIS/RIM will transition from utilizing WASP and manual tracking processes to FootPrints and leverage the full functionality of this system to include automated workflow and dashboard reporting to track compliance. This will provide better transparency throughout the digitization cycle while keeping staff accountable for task timeliness. **Responsible Party:** Document Imaging Services (DIS) and Records and Information Management (RIM). **Estimated Completion Date:** June 30, 2025

OBSERVATION MATRIX

Observation	2. Data Quality for DIS Destruction Projects
Moderate	Records destruction activities must follow HISD retention policies and the Texas State Library and Archives Commission's Local Schedules. Accurate data entry, including key attributes like project IDs, department codes, and submitter information, is crucial to maintaining compliance, enabling proper tracking, and facilitating efficient record destruction management.
	Data analysis showed inconsistent data entry across records digitization and destruction projects. Key information, such as project IDs, department codes, and submitter details, was either incomplete or inconsistent in several instances. This inconsistency affects the ability to monitor project progress and hinders reporting accuracy on destruction activities.
	Specific data quality issues noted during analysis included:
	• **Missing Project Numbers—**No consistent "Project Number" across data sets, preventing record association for analysis. • **Inconsistent Field Entries—**Variations in the "Department" and "Project Name" fields hinder the proper grouping of records. • **Lack of Location Data—**Some data sets, like WASP Tasks, lacked location details, limiting cross-referencing. • **Unusable Identifiers—**"Box" and "Batch" numbers in Box Destruction data were not applicable across other data sets. • **Incomplete Date Fields—**Missing key dates (e.g., "Closed" or "Submission" dates) in several data sets affected tracking and analysis.
	Inconsistent data entry reduces transparency and complicates the tracking of project progress. It can lead to errors in compliance with retention schedules, delays in destruction timelines, and difficulty in conducting internal audits. The lack of reliable data can also result in inefficient use of resources and increased storage costs for records that should have been destroyed.
Recommendation	We recommend the following:
	• Integrate automated validation checks in the current data entry systems (FootPrints and WASP) to validate that key fields like project IDs, department codes, and submitter details are properly completed for all records destruction projects. • Adjust training programs and update policies and procedures to reinforce the importance of accurate data entry and validate staff are aware of required fields and system expectations for records destruction management.
Management Action Plan	**Response:** DIS/RIM agrees with the recommendation. DIS/RIM will utilize FootPrints as the main data entry system and utilize its functionality to validate key fields and consistent data entry for the proper completion of all records and destruction projects. Standard operating procedures will be developed to update policies and procedures and team trained on the guidelines for accurate and complete data entry process. This will ensure better transparency, reliable data, and efficient use of resources.
	Responsible Party: Document Imaging Services (DIS) and Records and Information Management (RIM).
	Estimated Completion Date: June 30, 2025

PROCESS IMPROVEMENT OPPORTUNITIES

1. Digitization Process Efficiency

RIM should consider improving process efficiency by:

- Establishing clear timelines and deadlines for each phase of their processes, including prepping, scanning, quality control (QC), quality assurance (QA), and the destruction of physical records.
- Introduce KPIs to track turnaround times, error rates, and employee efficiency for each phase of the digitization process, supporting timely completion and identifying bottlenecks for continuous improvement.
- Training more staff on QA procedures or rotating current staff through QA duties to distribute the workload and reduce delays.
- RIM should explore current system customization to automate QA checks, such as image clarity and page count, reducing the time required for manual reviews.

As noted in *Observation #1*, the DIS team within RIM is responsible for the digitization of physical records requested by campuses and district departments. However, our review identified significant inefficiencies in the timing of these phases. In one instance, the process took a full year to complete from the initial request, with the most substantial delay occurring during the QA phase.

Although customers were able to access digitized documents in ApplicationXtender before QA completion, these prolonged timelines can negatively impact overall project schedules and key performance indicators (KPIs). Delays in the digitization process can create bottlenecks for stakeholders relying on timely access to fully processed records. By addressing these inefficiencies and enhancing QA capacity, RIM can improve the speed and effectiveness of the digitization process, leading to better service delivery.

2. Timely Destruction of Physical Records

The RIM Department should, along with campuses and district departments, implement a regular disposal schedule for records that have met their retention periods. This will help validate that records are destroyed in compliance with HISD Schedules SD and GR (and occasionally TX and EL), reducing storage costs and improving operational efficiency.

The RIM Department is responsible for the destruction of physical records in accordance with HISD Schedules SD and GR (and occasionally TX and EL), which are derived from Texas State Library and Archives Commission's Local Schedules SD, GR, TX, and EL. However, we noted that current practices frequently exceed the retention periods outlined in these schedules. Records from campuses, district departments, and those under RIM's direct responsibility have been retained beyond their mandated destruction timeframes.

The prolonged retention of these records results in increased storage costs and consumes resources that could be better utilized elsewhere. By implementing a regular disposal schedule, the RIM Department and other responsible parties could manage their records more efficiently, reducing unnecessary storage and associated costs while improving overall operational efficiency within the DRC, campuses, and district departments.

PROCESS IMPROVEMENT OPPORTUNITIES (CONTINUED)

3. Increasing Campus Utilization

Although school campuses were not the primary focus of this review, data[1] showed that 110 (~40%) of campuses utilized the RIM function for destruction, digitization, and transfer services during the review period, indicating an opportunity to expand services. However, given the data quality concerns noted in Observation #2, this figure may not be fully accurate, and the underlying data should be reviewed to ensure reliability before proceeding with any strategic decisions.

A workload and resource capacity analysis should be conducted to assess whether RIM can support this expansion. This assessment will determine whether current resources, including staff and systems like Laserfiche, are sufficient or if additional resources are needed.

RIM should develop a more strategic plan for expanding services to additional campuses if feasible. This plan should integrate with Process Improvement #4 (Laserfiche Procedures and Support), leveraging new systems and SOPs to enable campuses to manage their records while using RIM for specialized needs. A phased rollout could prioritize campuses with the greatest records management needs to ensure a smooth expansion.

4. Laserfiche Procedures and Support

The RIM Department should develop and distribute clear Standard Operating Procedures (SOPs) for campus and district department employees on how to properly use Laserfiche for digitizing records. These SOPs should provide step-by-step guidance to ensure that records are digitized, stored, and managed efficiently, securely, and in compliance with relevant policies. Additionally, comprehensive staff training and ongoing support should be implemented to address any questions or technical issues that may arise.

The RIM Department is nearing completion of the migration of over 19 million records from ApplicationXtender to Laserfiche. Once Laserfiche is fully implemented, campus and district department employees will have the capability to digitize their own records independently of the RIM Department.

However, without clear SOPs in place to facilitate this migration, there is a risk of inefficiencies or non-compliance with policies. Additionally, as employees across the district begin using Laserfiche, the lack of proper training or dedicated support could lead to confusion, errors, and operational disruptions. Establishing SOPs, along with staff training and a support system, will mitigate these risks and ensure a smooth and secure transition to Laserfiche.

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[1] Data analyzed was from 1/1/24 to 6/30/24 for Digitization and Transfers and 7/1/23 to 6/30/24 for Destruction.

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