



Internal Audit

# **House Bill 1416 Tutoring Audit**

# House Bill 1416 Tutoring Audit

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**Date:** May 15, 2024

**To:** Board of Trustees  
Stephanie S. Elizalde, Ed.D., Superintendent

**From:** Robert Rubel, MBA, CPA, CIA, CISA  
Chief Internal Audit Officer

**Subject:** House Bill 1416 Tutoring Audit

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## Executive Summary

The Dallas Independent School District (District) Office of Internal Audit (OIA) has completed the House Bill (HB) 1416 Tutoring Audit.

The audit focused on the District's processes surrounding Texas HB 1416 (previously HB 4545) regarding accelerated instruction for students who did not pass a State of Texas Assessments of Academic Readiness (STAAR) or End-of-Course (EOC) assessment. The Office of Tutoring Services monitors the administering and compliance of HB 1416; however, ensuring the hours are completed and the instruction is effective is the responsibility of the tutors and individual campuses.

Overall, the Office of Tutoring Services has implemented processes and procedures for administering the HB 1416 tutoring services program. The department, in collaboration with EdTech-Architecture and Operations, has done a commendable job implementing a customized system to track and manage the extensive number of tutoring hours required by HB 1416. Additionally, Tutoring Services has taken a thoughtful approach to understanding tutoring operations at the campus level and applied that knowledge to develop the most effective methods to comply with HB 1416 requirements.

Opportunities for improvement were identified in the following areas:

1. HB 1416 tutoring hours should be correctly identified.
2. Proof of service processes could be streamlined.
3. Further strategies could be developed for increasing student participation rates.
4. Monitoring controls for student waiver could be enhanced.

Implementation of the recommendations in this report would assist the Office of Tutoring Services, campuses, and other applicable departments in strengthening District-wide administration over HB 1416 requirements and outcomes.

## Background

The District executes various methods of tutoring services for students. HB 1416 is a mandated provision designed to deliver accelerated instruction specifically for students who do not meet satisfactory performance levels on the STAAR or EOC assessments. To assist campuses in meeting HB 1416 requirements, the Office of Tutoring Services, within School Leadership, supports campuses by tracking tutoring hours, reviewing and approving payment for HB 1416 tutoring services, and ensuring the campuses have the resources necessary to complete the required tutoring hours.

### HB 1416 Tutoring Hours Determination

Once STAAR and EOC scores are finalized, the Office of Tutoring Services, in coordination with the Evaluation and Assessment department, identify the students that require tutoring hours along with how many hours and in which subjects the tutoring is needed. To identify students, Evaluation and Assessment uses the assessment scores from the Texas Education Agency's (TEA) Test Information Distribution Engine (TIDE) and runs a query based upon criteria provided by Tutoring Services based off of guidance provided by TEA.

### Tracking and Managing Tutoring Hours

Students and their assigned tutoring hours are tracked and managed in the TutorTrack application. TutorTrack is an application created and customized by EdTech-Architecture and Operations in collaboration with Tutoring Services. Each tutoring hour is documented by creating tutoring sessions in TutorTrack. Sessions are created by the tutor, who adds the students to the session within the system. When a session is entered and student is assigned, the system will reduce the student's needed hours. To monitor the completion of the assigned hours, Tutoring Services creates a summary of hours completed to be sent to the corresponding principals and executive directors on a monthly basis.

### Student-Teacher Ratio

HB1416 also requires a group size of no more than four students per tutor. Parents can waive this requirement allowing their child to attend tutoring sessions with more than four students. TutorTrack is used to document and monitor students with and without waiver forms.

### Tutoring Instruction

After tutoring hours are identified each year, campuses will submit their tutoring plan to Tutoring Services. The plan determines how the campus will provide the tutoring instruction and complete the required hours. Tutoring hours can be completed by teachers, tutors that are hired by Tutoring Services, as well as third party vendors the district has contracted with to provide the instruction. In some instances, students are given a Teacher Incentive Allotment (TIA) instructor, which exempts them from completing required tutoring hours.

### Managing Supplemental Pay and Proof of Service

Teachers that elect to tutor outside of school hours receive supplemental pay. Supplemental pay for HB 1416 tutoring services is managed by using activity codes. Tutoring Services approves all supplemental pay using the HB 1416 activity codes.

Supplemental pay for HB 1416 tutoring services is currently paid from federal funds, which requires the District to maintain proof that services were rendered. To comply with this

requirement, tutors must create a tutoring session in TutorTrack to document the time, students, and subject for each time tutoring services are conducted. Additionally, tutors are required to submit a weekly Tutoring Monitoring Form, which includes details of the sessions, including student sign in sheets. Tutors are also required to provide three examples of student work for each week that they tutor. These forms are uploaded to Google Classroom managed by a Tutoring Services coordinator. When approving supplemental pay, Tutoring Services reviews and reconciles the session records in TutorTrack, along with the Tutoring Monitoring Forms and work samples.

#### Managing Vendor Tutor Services

Tutoring Services collaborates with vendors to facilitate tutoring for specific campuses. For the fiscal year (FY) 2023-2024, four vendors provided assistance to 23 campuses for HB 1416 tutoring services. Similar to campus tutors, vendor tutors are required to submit a weekly Tutor Monitoring Form along with work examples to demonstrate evidence of the service hours, student attendance, and subjects tutored. Tutoring Services approves vendor invoices by reviewing the tutoring sessions documented in both TutorTrack and the Tutor Monitoring Forms using Asana, a project managing tool. This tool allows Tutoring Services to:

- Identify discrepancies found in the documentation.
- Track documentation that needs corrections.
- Track invoices ready to submit.
- Track invoices sent to accounts payable.

#### Tutoring Participation

Tutoring Services tracks tutoring participation rates via TutorTrack. The application has a dashboard that allows the end users to easily monitor tutoring hour progress for each campus. The expectation for campuses is that all assigned tutoring hours are completed by the end of the school year. As the school year progresses, TutorTrack adjusts the target goal for completion so that campuses can see where their completion rates should be at that stage of the school year (i.e., when the school year is halfway over, the target goal shows 50%). It is the responsibility of the campuses to monitor completion of student tutoring hours and ensure sufficient progress is being made towards completing all assigned hours prior to the end of the year.

#### Tutoring Program Outcomes

In 2022 and 2023 the District contracted with Hanover Research to conduct an analysis on the effect English language arts and math tutoring has on the academic achievement of students who participate in the program. These studies involved students who qualified for tutoring services based on state assessment scores. Both studies indicated these tutoring services were having a positive impact on those students who were invited and participated.

### Scope

This audit focused on current processes and data from SY 2023-2024 and SY 2022-2023.

### Objective

The objective of the audit was to evaluate the processes and controls pertaining to the District's HB 1416 tutoring program for efficiency and effectiveness of monitoring of tutoring hours as well as compliance with federal and state regulations.

## Methodology

OIA reviewed District processes, controls, and supporting documentation surrounding the HB 1416 tutoring program. Auditors interviewed key personnel, conducted walkthroughs, and performed the following:

1. Hours Determination – To determine if tutoring hours were appropriately assigned, tracked, and managed, auditors obtained a listing from Evaluation and Assessment of students identified as needing tutoring hours for SY 2023-2024 and compared it to student hours assigned in TutorTrack. Additionally, auditors compared the criteria originally utilized to query the student data to the criteria identified by TEA for accurately classifying students who would require tutoring hours under HB 1416 to determine if there were any gaps.

See Recommendation 1 in this report.

2. Proof of Service – To determine if payments made for tutoring services performed were authorized, appropriate, and properly supported, auditors conducted the following:
  - a. Supplemental Pay – Auditors obtained a listing of supplemental pay transactions using Tutoring Services' predetermined activity codes from July 1, 2023, through October 31, 2023, and compared to a listing of tutoring sessions created in TutorTrack to verify supplemental pay transactions using the department's activity codes were properly supported by sessions logged in TutorTrack.
  - b. Tutoring Vendor Payments – Auditors reviewed tutoring vendor agreements, including purchase orders, quotes, and a selection of invoices to determine if charges were reasonable and if processes were in place to properly review and approve payments.

See Recommendation 2 in this report.

3. Participation Rates – To determine if tutoring hours were completed, auditors analyzed participation rates using TutorTrack data for SY 2022-2023 and SY 2023-2024 and assessed processes surrounding the scheduling, assigning, and monitoring of tutoring hours.

See Recommendation 3 in this report.

4. Student-Teacher Ratio Waivers – To determine if waivers were obtained for students attending tutoring sessions with more than four participants, auditors obtained the student data for SY 2023-2024 from TutorTrack to identify students that attended sessions with more than four participants per tutor and verified a waiver was obtained.

See Recommendation 4 in this report.

Primary criteria used for this audit were:

- 1) Texas Education Agency Frequently Asked Questions – HB 1416, August 2023
- 2) Texas Education Agency Accelerated Instruction: HB1416 Overview, June 2023
- 3) Dallas ISD 2023-2024 Compensation Handbook, July 2023

## Audit Observations and Recommendations

**Observation 1** – HB 1416 tutoring hours should be correctly identified.

### Condition

Using the current criteria for HB1416 tutoring hours, auditors obtained a listing of students and tutoring hours for FY 2023-2024 from Evaluation and Assessment and attempted to compare to the hours tracked and managed in TutorTrack. Auditors noted the students and hours did not match. After analysis of the data and discussions with Tutoring Services, it was determined that the query used to establish student hours did not consider all applicable HB1416 criteria. As the timing of the audit was nearing the STAAR and EOC exams, auditors did not deem it necessary to verify the amount of overreported and underreported hours for the current year but rather focus on getting the criteria accurate for the upcoming year.

### Cause

The current HB 1416 criteria were modified for the SY 2023-2024 and were still being developed at the time Tutoring Services had to determine students requiring tutoring hours. The criteria are fairly complicated and rely on several fluctuating variables and situations, which can make it difficult to manage given the large number of students attending the District.

### Effect

As a result of the query criteria not being complete, students who might require tutoring may not be identified, and students who may not need tutoring may be identified as needing tutoring.

It does not appear that TEA is heavily monitoring the required tutoring hours for the SY 2023-2024; however, they have announced a new reporting requirement of tutoring hours via PEIMS reporting beginning in SY 2024-2025. As a result, any inaccuracies in assigned tutoring hours could potentially be scrutinized more heavily by TEA.

### Recommendation 1

To ensure tutoring hours are properly assigned, tracked, and managed, Tutoring Services should:

- Continue to collaborate with Evaluation and Assessment to determine the criteria necessary to accurately identify students who need tutoring.
- Collaborate with TEA and/or Region 10 to assist in ensuring hours determined are accurate.
- Implement processes to ensure data integrity within TutorTrack. Automating these processes via application controls such as edit checks and exception reporting will aid in ensuring the data is accurate.

### Criteria

*Texas Education Agency – Accelerated Instructions: HB 1416 Overview. June 15, 2023*

Texas law requires all students who do not achieve approaches or higher on STAAR grades 3 through 8 or EOC assessments be provided accelerated instruction. These requirements, modified by House Bill 4545 of the 87<sup>th</sup> legislature and recently updated with the passage of House Bill 1416 in the 88<sup>th</sup> legislature, provide that qualifying students must be:

- Assigned a TIA designated teacher for the subsequent school year in the applicable subject area;

OR

- Provided supplemental instruction aligned with the research on high impact tutoring in the TEKS for the applicable grade levels and subject area in the following manner:
- No less than 15 or 30 hours depending on student performance and is provided in the summer or at least once per week in the school year;
- Limited to two subjects per year, prioritizing math and reading language arts;
- Provided in a group of no more than four students, unless the parent or guardian of each student in the group authorizes a larger group;
- Designed to assist the student in achieving satisfactory performance in the applicable grade level and subject area and includes effective instructional materials designed for supplemental instruction;
- Provided by a person with training in the applicable instructional materials for the supplemental instruction and provided by one person for the entirety of their accelerated instruction.

### **Risk Level for Observation 1: High<sup>1</sup>**

**Observation 2** – Proof of service processes could be streamlined.

### **Condition**

Auditors reviewed processes surrounding obtaining proof of service for HB 1416 tutoring services performed. During the review, auditors noted there is a large amount of documentation that tutors are required to complete and submit to show that services were rendered creating an extensive labor burden on the tutors and Tutoring Services personnel. Although Tutoring Services has implemented processes to allow for tutors to log sessions in TutorTrack, which includes the timing of the session, students in attendance, subject(s) covered, etc., they have been mandated by the Special Revenue department to also submit hard copies of sign in sheets along with examples of the work completed by the students during the session. Each tutor is currently required to log their sessions in the TutorTrack application and then submit their documentation via a Google shared drive.

To verify the tutors are following the process, Tutoring Services reviews the documentation prior to approving payment for the services, which is typically in the form of supplemental pay for District employees that perform tutoring services outside of normal school hours or vendor invoices when an external party performs the services.

Per review of the process, it was noted that, over the months of January 2024 through March 2024, tutoring services approved an average of 1,232 tutors over an average of 6,321 supplemental pay entries. To review the proof of services documentation associated with these transactions, it takes approximately 200 hours per week. The department must also review and

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<sup>1</sup> See Attachment 1 for Definition of Risk Level.

approve vendor invoices for tutoring services. Vendors must submit the same proof of service documentation. This review takes an estimated 30 hours per week.

Additionally, Tutoring Services is loading the paper proof of service documentation for each session into the Title I Crate repository as this repository is where the Special Revenue department maintains documentation to support federal funding activities. Tutoring Services pays approximately \$3,900 per month in overtime to submit the redundant documentation to a separate platform.

### **Cause**

Prior compliance issues led the District to implement extensive processes to document proof of services for tutoring services that are paid from federal funds.

Additionally, TutorTrack is being underutilized as the system of record for managing tutoring data effectively and efficiently. The system could be leveraged to allow for more automated documentation of tutoring sessions that would satisfy state and federal requirements and increase efficiencies in the documentation process.

### **Effect**

Underutilization of TutorTrack is causing inefficient documentation processes, resulting in large amounts of time being used for verifying tutoring sessions and diversion of resources away from supporting the campuses in providing tutoring services. Additionally, the redundancy of documentation for tutoring services rendered is resulting in increased cost for the District.

### **Recommendation 2**

To provide accurate and streamlined proof of services, Tutoring Services should consider further utilizing TutorTrack to serve as the documentation that services were rendered. The application could be configured for the following:

- Verification of tutoring sessions – Currently, TutorTrack allows for tutoring sessions to be created in advance, and once students are assigned to a session, their hours are automatically decreased. TutorTrack could be configured to have a verification step that the tutors would complete after a session is conducted. The verification would document that the session actually occurred along with which students were in attendance and for what amount of time.
- Tutor acknowledgement – TutorTrack could be configured to prompt an acknowledgement by the tutor that would attest to them conducting the session, fulfilling the content requirements of the session, and maintaining the documentation at their campus location (if determined necessary). If acknowledgments are conducted within the application, system controls can then be utilized to ensure acknowledgement and more easily monitor compliance requirements.

Tutoring Services should collaborate with Special Revenue to determine if the above would satisfy proof of service documentation to potentially eliminate the need for paper sign in sheets and examples of student work.

Additionally, to further streamline the payment approval process, TutorTrack could be configured for the following:

- Assigning a unique ID for each tutoring session. If unique IDs were created that documented each session, the employee or vendor that conducted the session, and the time spent tutoring, Tutoring Services could run a monthly report by tutor from TutorTrack and compare to Oracle data submitted for supplemental payment approvals, significantly expediting the review process.
- In order to further streamline the report comparison it may also be necessary to configure TutorTrack to identify which sessions qualify as supplemental pay sessions as not all sessions documented in TutorTrack qualify for supplemental pay.

## **Criteria**

*Texas Education Agency – Frequently Asked Questions – HB1416 (88R), General Accelerated Instruction Questions*

Local documentation is not required by statute but is a best practice for managing accelerated instruction. Examples of documentation that would serve as evidence include student schedules that include dates and duration of the tutoring session, tutor assignment, tutor-to-student ratio, targeted subject area, and minutes completed. Other documentation that may be needed include any parent/guardian waivers that indicate a group greater than 4:1 was approved.

## **Risk Level for Observation 2: Medium<sup>2</sup>**

**Observation 3** – Further strategies could be developed for increasing student participation rates.

## **Condition**

Auditors reviewed TutorTrack to analyze HB 1416 tutoring participation. According to TutorTrack, of the 787,765 hours of tutoring assigned for SY 2023-2024, 433,101 hours (54%) were completed as of April 10, 2024. In SY 2022-2023, 1,235,520 hours were assigned with 654,955 hours completed (53%).

## **Cause**

Lack of participation can be contributed to numerous factors. Per discussions with Tutoring Services and review of processes and procedures, below are some reasons that were determined:

Overwhelming number of hours – In SY 2023, HB 4545 did not have a cap on the number of hours a student was required to complete; and as such, students who failed more than two subjects could have up to 150 hours, which was not easily attainable. HB 1416 has since placed cap of 60 hours and limits a student to two subjects.

Lack of proper resources and insufficient availability – During discussions with Tutoring Services pertaining to why participation rates were low, several reasons were noted related to resources, whether that be availability, lack of tutors, lack of time, etc. For example, it was noted that participation rates decrease in the secondary schools where it is difficult for students to attend

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<sup>2</sup> See Attachment 1 for Definition of Risk Level.

tutoring before and after school due to extracurricular activities. It can also be difficult to find teachers willing to stay before and after school given the lack of sufficient pay or other incentives.

Lack of an effective plan/schedule – While Tutoring Services does require campuses to complete an annual tutoring plan, it is fairly vague and does not necessarily provide for a detailed tutoring schedule that takes into account the number of students, hours, and subjects that need to be tutored.

Lack of accountability for completing the hours – The campus principals and the executive directors currently receive monthly statistics on the progress of their tutoring hours in addition to a tutoring dashboard that gives them real-time statistics as to the completion rates of each campus; however, there do not appear to be effective reinforcements for campuses that do not show the necessary progress.

## **Effect**

Lack of participation hinders the ultimate initiative of the program, which is to accelerate student learning and improve results on statewide assessments and student outcomes.

As noted throughout the report, TEA will soon require tutoring hours to be reported as a part of PEIMS reporting. Not completing the required hours could potentially put the District out of compliance with regulations.

## **Recommendation 3**

To better manage tutoring hour requirements and support campuses in efforts to enhance participation rates, Tutoring Services and School Leadership could consider the following:

Further assess, monitor, and manage reasons why tutoring hours are not being completed.

- A thorough analysis should be conducted and documented to better establish trends across campuses to identify the reasons for varying participation rates. Although Tutoring Services has identified some causes for low participation rates, an official assessment of participation rates and tutoring outcomes could assist in more strategically aligning the District to meet the required hours and ultimately excel in accelerating student education outcomes.
- Once barriers are identified and consolidated, viable solutions can be further determined, and best practices implemented.

Enhance campus tutoring plan processes

- Tutoring Services could develop guidelines for campus plans that consider best practices in scheduling. Plans and scheduling should incorporate other District-wide initiatives and requirements.
- Provide a template for campuses to submit more detailed plans that align with these guidelines. Templates could provide details as to how they expect to be able to complete the tutoring hours given the specifics of that campus such as the number of students, subjects, and hours they are required to tutor. Additional elements that may be beneficial to obtain are those that effect the results of the tutoring outcomes such as the type of tutor, instructional material, etc.
- The plans and their associated elements should be efficiently tracked and managed. Incorporation into TutorTrack would be ideal so plans can be easily compared to the actual

results (i.e., hours completed).

- Consider assisting campuses that are having greater difficulty in completing hours by prescheduling their hours for the semester in TutorTrack. Tutoring Services could then more easily monitor if campuses have a fully formed plan that will meet the required hours.
- Implement efficient processes to adjust the plans for any necessary changes with the ability to easily track these changes.
- Implement processes to periodically reflect on past plans to aid in determining what is working well and what barriers campuses are facing.
- Once plans are more effectively established, tracked, and monitored, it will allow for better assessment in determining which plans are most effective in achieving positive outcomes.

#### Enhance parent involvement

- Parent notifications could be generated and sent from TutorTrack. Automating some of the communications process may assist campus staff by reducing some of the burden of obtaining the necessary parent involvement. Additionally, it allows for better monitoring to ensure parents are receiving any required information. Some suggestions of notifications that could be generated from TutorTrack are noted below:
  - Notification of the student's required hours and subjects
  - Notification of the student's Accelerated Education Plan (AEP)
  - Notification of the students scheduled tutoring sessions along with reminders for upcoming sessions
  - Notifications of the student's completed sessions and remaining sessions
  - Notifications of student progress
- Additionally, to further engage with parents in efforts to increase participation rates, Tutoring Services could consider conducting a survey to determine why students with low or no participation are not attending the required tutoring sessions. The results should be tracked to identify recurring reasons why tutoring attendance is low to provide for more effective solutioning.

#### Criteria

*Texas Education Agency – Accelerated Instructions: HB 1416 Overview. June 2023*

Texas law requires all students who do not achieve approaches or higher on STAAR grades 3 through 8 or EOC assessments be provided accelerated instruction.

*Texas Education Agency – Accelerated Education Plan (AEP). July 2023*

The goal of an AEP is to provide the student with the necessary accelerated instruction to enable the student to perform at the appropriate grade or course level by the conclusion of the school year.

The district the student attends shall develop the plan and it must be developed in a way that the parent or guardian may participate in. The plan must be documented in writing and a copy must be provided to the student's parent or guardian either in person or via regular mail.

Best practices in developing an AEP:

- The reason the student did not perform satisfactorily on the applicable assessment\*
- The number of hours of instruction the student is to be provided\*

- Expanded times in which the instruction is available to the student
- Specific teacher assigned to be provided the instruction
- Any necessary additional resources
- Easy to understand\*
- Written in English or the native language of the parent/guardian\*

\*Statutorily required by HB 1416

### **Risk Level for Observation 3: High<sup>3</sup>**

**Observation 4** – Monitoring controls for student waivers could be enhanced.

#### **Condition**

Auditors reviewed reporting from TutorTrack to determine whether students who attended a tutoring session with more than four students were missing a waiver. Auditors identified 8,343 students that did not have a waiver on file for SY 2023-2024. Of the students identified, 480 (5.75%) had a missing waiver and participated in a group of four or more, and 441 of the 480 attended more than one session in a group of four or more. Auditors noted the majority of students that did not have a waiver on file were due to no response from the parent. Of the 8,343 students that did not have a waiver on file, only 1,265 declined the waiver, and the remaining 7,382 students did not respond.

#### **Cause**

TutorTrack does have a built-in control that prevents students without waivers from being added to pre-scheduled tutoring sessions where more than four students are in attendance. However, when a tutoring session is not pre-scheduled or documented in TutorTrack until after the session has occurred, the tutor may not check to see if the student has a waiver on file. Additionally, campuses may have intervention sessions uploaded by Tutoring Services, which bypasses the control that governs tutoring waivers, potentially resulting in students without waivers attending a session with more than four students.

#### **Effect**

Although the overall goal of the District is to ensure students in need of tutoring services are receiving them, when students who do not have a signed waiver and attend tutoring sessions of more than four students, it places the District out of compliance of TEA regulations. Additionally, students who deny the waiver to be placed in a group of four or more may be better served in smaller tutoring sessions.

#### **Recommendation 4**

Tutoring Services should consider further developing monitoring processes by enhancing the TutorTrack application to have tutoring sessions be identified separately via a unique session ID or other method (as noted in Recommendation 1). If TutorTrack was configured to also track by session, reporting could then be utilized to easily identify sessions of more than four students for which a student without a waiver is in attendance. Tutoring Services then has

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<sup>3</sup> See Attachment 1 for Definition of Risk Level.

greater ability to identify the recurrence of students without a waiver attending a session of more than four and better determine how to prevent the recurrence.

Additionally, TutorTrack could be configured to notify parents when a student without a waiver attends a session of more than four students. The notifications may aid in getting the parents to sign a waiver, but also further hold the tutors accountable for complying with the waiver regulations.

## Criteria

*Texas Education Agency – Frequently Asked Questions – HB1416 (88R), General Accelerated Instruction Questions*

These requirements – modified by HB 4545 (87R) and recently updated with the passage of HB 1416 (88R) – state that qualifying students must be in a group of no more than four students, unless the parent or guardian of each student in the group authorizes a larger group.

## Risk Level for Observation 4: Medium<sup>4</sup>

## Conclusion

Overall, Tutoring Services with the assistance of EdTech-Architecture and Operations has done a phenomenal job at implementing streamlined and effective processes for tracking and managing required HB 1416 hours. Implementation of the recommendations in this report could aid in reducing the burden of the documentation requirements so Tutoring Services can further support the campuses in providing effective tutoring services that achieve the positive student outcomes desired.

We would like to thank Tutoring Services, EdTech-Architecture and Operations, Evaluation and Assessment, and the Special Revenue Department 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

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<sup>4</sup> See Attachment 1 for Definition of Risk Level.

Cc: Pamela Lear, Ed.D., Deputy Superintendent, Chief of Staff and Racial Equity Officer  
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## Definition of Risk Level

| Risk Level    | Definition                                                                                                                                                                                                                                                                                                                                                    |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>High</b>   | High probability of occurrence that would significantly impact District operations and have a significant financial or compliance risk.<br><br>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. |
| <b>Medium</b> | Risks are considered to be undesirable and pose a moderate level of risk exposure to District operations. Without appropriate controls, the risk will happen on a consistent basis.                                                                                                                                                                           |
| <b>Low</b>    | 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** – HB 1416 tutoring hours should be correctly identified.

Acknowledgement of observation:

- ☒ Agree  
☐ Disagree

Management's Response: The Office of Tutoring Services and Evaluation and Assessment staff will work with Region 10 to ensure the queries used for determining students for HB 1416 tutoring are consistent with all guidance provided by TEA and Region 10 around assignment of hours. Once queries have been determined to be in compliance with all HB 1416 requirements, they will be used to generate lists of students for TutorTrack for the 2024-25 school year.

Estimated Implementation Date: August 14th, 2024

Individuals responsible for implementation: Director, Tutoring Services and Sandi Smart (Evaluation and Assessment)

**Observation 2** – Proof of service processes could be streamlined.

Acknowledgement of observation:

- ☒ Agree  
☐ Disagree

Management's Response: The Office of Tutoring Services (OTS) and EdTech-Architecture and Operations have been collaborating to add features to TutorTrack that will allow it to be used as the primary source for proof of service for HB 1416 tutoring. The OTS will train school-based staff on new proof of service requirements for the 2024-25 school year, monitor implementation of new procedures, and support campuses with changing to the new process.

Estimated Implementation Date: December 20, 2024

Individuals responsible for implementation: Director, Tutoring Services and Trevis Kaiser (EdTech)

**Observation 3** – Further strategies could be developed for increasing student participation rates.

Acknowledgement of observation:

- ☒ Agree  
☐ Disagree

Management's Response: The Office of Tutoring Services (OTS) will work with campuses to increase student participation rates by:

- Developing a more detailed tutoring plan template for campuses to complete at the beginning of a school year. OTS staff will work to support campuses who need assistance

- in developing a tutoring plan.
- If campuses are following behind on monthly tutoring targets, OTS staff will work with the campus to ensure their tutoring plan is being effectively implemented or to make updates if the current plan is not meeting needs.
- OTS has partnered with Hanover Research to conduct data analysis and stakeholder surveys around district tutoring programs. OTS is currently working with Hanover Research to develop Infographics to be shared with students and parents around the benefits of tutoring in Dallas ISD.

Estimated Implementation Date: May 23, 2025

Individuals responsible for implementation: Director, Tutoring Services with support of OTS Coordinators

**Observation 4** – Monitoring controls for student waivers could be enhanced.

Acknowledgement of observation:

- ☒ Agree
- ☐ Disagree

Management's Response: The Office of Tutoring Services (OTS) will develop procedures to identify tutoring sessions that exceed capacity based on a student not having a group size waiver. For students that do not have a waiver on file, OTS will work with campuses to reach out to parents to see if they are willing to waive the group size requirement. For students whose parents have declined to waive the group size requirement, OTS will work with campuses to ensure that those students are tutored in groups of 4 or less moving forward.

Estimated Implementation Date: May 23, 2025

Individuals responsible for implementation: Director, Tutoring Services with support of OTS Coordinators