



Wichita Public Schools USD 259

AUDIT REPORT: Graduation Data Certification

January 8th, 2026



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Executive Summary

Overview

Wichita Public Schools (USD 259) requested assistance from Baker Tilly Advisory Group, LP (Baker Tilly) in performing an audit of USD 259's Graduation Data Certification process.

The scope of this audit included:

- Confirm that reported graduation rates align with student records and supporting documentation.
- Assess adherence to state and district graduation requirements.
- Test the effectiveness of controls governing graduation data management.
- Provide actionable recommendations to improve compliance and certification processes.

The detailed report provides additional information regarding the audit scope and approach, identified strengths, and detailed findings, and recommendations identified during this engagement.

Summary of findings and recommendations

The following table provides a summary of the findings and related recommendations identified during our engagement.

Finding	Summarized finding	Summarized recommendation	Report reference
Delayed Processing & Missing Approvals for 21-Credit Diploma Waiver	Delayed entry and lack of approval documentation for 21-credit diploma waivers.	Implement workflow controls and digital approval trail.	Finding #1
Inadequate Approval and Recordkeeping for Original Credit Programs	Credits granted without required approvals or complete records.	Enforce data quality reviews and mandatory approval workflows.	Finding #2
Insufficient Enrollment Controls for Credit Recovery	Credit recovery enrollment without teacher of record or proper sequencing.	Require teacher of record and prevent same-semester recovery enrollment.	Finding #3
Lack of Credit Waiver Form Review	Waivers missing justification and supporting documentation.	Use checklist and digital workflow for waiver approvals.	Finding #4
Inadequate Documentation and Inaccurate Exit Codes for Student Activities	Student graduation, exit, transfer, and exit codes lack supporting documentation.	Provide refresher training for registrars related to student exit codes and activities.	Finding #5
Inconsistent Dropout Graduation Summary Report (DGSR) Data	Discrepancies in DGSR data are not corrected or reconciled prior to submission.	Conduct timely, documented reviews of DGSR data.	Finding #6

Conclusion¹

Baker Tilly concludes that controls around USD 259's Graduation Data Certification process require **major improvement**. Multiple deficiencies exist such as delayed and undocumented approvals, incomplete records, insufficient oversight of credit recovery, and inconsistent documentation undermine the reliability and compliance of graduation data, requiring action to strengthen processes and ensure accurate, compliant reporting.

¹ See Appendix A for conclusion rating criteria

Detailed Report

Background

USD 259 requested assistance from Baker Tilly Advisory Group, LP (Baker Tilly) in performing an audit of USD 259's Graduation Data Certification process.

Graduation data certification at USD 259 is a critical process that ensures students meet all requirements to earn a diploma and that USD 259 complies with Kansas State Department of Education (KSDE) regulations. This process is governed by Board of Education (BOE) policies, including P6333 Graduation Rules and Diplomas, P6334 Graduation Requirements for Students with Disabilities, and P6335 Graduation Exercises and Senior Convocation.

Students are assigned to a graduation cohort when they enter 9th grade, based on records submitted to the Kansas Individual Data on Students (KIDS) system. Cohort assignment is determined by End of Year Accountability (EOYA) records, which track student status annually and influence graduation rate calculations. Each student receives a unique State ID, created or updated through Assignment (ASGT) records submitted by Student Records and Enrollment Services (SRES).

To graduate, students must earn 23 credits under USD 259 policy, or 21 credits if approved with a waiver. Waivers require Principal approval and must be initiated after the fifth semester but before the eighth semester. Alternative pathways, such as SB23 diplomas, are available for students under Kansas Senate Bill 23, subject to strict eligibility criteria and district-level approval.

Credit recovery programs provide opportunities for students who fail original credit courses. Enrollment is contingent on documented eligibility such as chronic absenteeism, high mobility, or medical conditions and coursework is completed through supervised Learning Centers or approved platforms like Edgenuity. English for Speakers of Other Language (ESOL) and Special Education (SPED) students follow specialized guidelines under Within Reach protocols and Individualized Education Programs (IEPs), ensuring equitable access to graduation.

Graduation progress is tracked using Synergy, PowerBI dashboards, and school-level spreadsheets. Registrars play a critical role in coding student exits, maintaining accurate records, and reconciling data for the Dropout Graduation Summary Report (DGSR), which is finalized each October. Accurate coding and documentation are essential, as errors can impact state reporting and graduation rate calculations.

This audit evaluated the efficiency, effectiveness, and internal controls governing USD 259's Graduation Data Certification process. Our assessment included sampling waiver approvals, original credit authorizations, credit recovery enrollments, and exit code documentation across multiple schools. Testing focused on compliance with district policies, timeliness of approvals, completeness of records, and accuracy of DGSR data.

Scope and approach

The scope of this audit included:

- Confirm that reported graduation rates align with student records and supporting documentation.
- Assess adherence to state and district graduation requirements.
- Test the effectiveness of controls governing graduation data management.
- Provide actionable recommendations to improve compliance and certification processes.

Our approach included the following procedures:

- Conducted meetings to understand current processes and risks.
- Verified graduation rates.
- Assessed graduation requirements compliance.
- Evaluated controls over graduation data management.

Based on testing performed, no exceptions were noted with respect to student compliance with graduation requirements or the accuracy of reported graduation rates. The reported USD 259 2025 federal graduation rate is 85.1% and state graduation rate is 86.3%. All findings identified during the audit were specifically related to the effectiveness of controls governing graduation data management and the need to improve certification processes.

Strengths

During this engagement, we identified the following strengths:

- Open and transparent communication with all stakeholders, fostering collaboration throughout the audit process.
- Willingness to share information and actively engage in discussions to improve graduation data certification processes and strengthen controls.
- Demonstrated commitment to continuously improving the USD 259 graduation data certification process through proactive efforts to identify opportunities and implement changes that enhance student success and streamline procedures.

Findings and recommendations

During this audit, we identified the findings listed below.

Finding #1	Delayed Processing & Missing Approvals for 21-Credit Diploma Waiver
Finding(s)	Two of the four students sampled (50%) did not meet the required process timeline under USD 259 BOE policy P6333 Graduation Requirements and Diplomas. The policy requires that a waiver for the 21-credit diploma be approved by the Principal and entered into Synergy, the student information system, between the 5th and 7th semesters. In these cases, student information was entered late, and no documented approval was available, leaving insufficient evidence of compliance. The delays occurred because waiver documentation was finalized only in the 7th and 8th semesters, indicating inadequate workflow controls that failed to enforce timely processing and proper documentation. Failure to address delayed processing and lack of documented approvals could result in non-compliance with district graduation requirements, leading to inaccurate student classification and potential impact on student eligibility for graduation.
Recommendation(s)	We recommend establishing a documented timeline for entering waiver information into Synergy that aligns with USD 259 BOE policy P6333 Graduation Requirements and Diplomas requirements (between the 5th and 7th semesters). Additionally, we recommend implementing workflow controls to enforce this timeline and utilize a Power Automate solution to create a digital approval trail involving the Counselor, Assistant Principal, Principal, Secondary Office, and instructional technology representative.
Management Response(s)	Action Plan(s): • Develop a Graduation Certification Procedure document which contains links, timelines, and expectations for all graduation connected processes and data. • Create a Power Automate approval workflow which creates a digitally time stamped approval repository, thus moving oversight and management from the building level to the district level. Estimated Completion Date: March 13, 2026 Owners: Loren Hatfield

Finding #2	Inadequate Approval and Recordkeeping for Original Credit Programs
Finding(s)	Students enrolled in ESOL WithinReach, SPED WithinReach, and Learning Center programs were granted original credit without adhering to the required approval and documentation process. This included missing documented approval from Student Support Services and incomplete student records. • For ESOL WithinReach, one of two (50%) sampled students lacked a recorded completion date. • For SPED WithinReach, one of one (100%) sampled student was incorrectly assigned an exit code indicating early graduation, even though the student still needed to complete Financial Literacy and English 4 in Semester 2. Although the error was later corrected, it highlights a breakdown in the graduation validation process. • For the Learning Center, three of nine (33%) sampled students did not have a teacher of record listed. These issues stem from inadequate workflow controls, absence of systematic review, and lack of validation controls to enforce mandatory fields.

	Incomplete records and missing approvals for original credit can lead to inaccurate credit assignments and non-compliance with graduation requirements, potentially affecting student eligibility for graduation.
Recommendations(s)	We recommend implementing a structured data quality review process and enforcing mandatory field validation within the student information system, Synergy, to ensure complete and accurate records for ESOL WithinReach, SPED WithinReach, and Learning Center programs. Additionally, we recommend developing a workflow control that captures early graduation eligibility, course completion dates, and Student Support Services approvals, with all approvals documented in student records. Lastly, USD 259 should consider using a Microsoft Form for original credit enrollment and route Power Automate approvals through the Secondary Office for verification and accessibility.
Management Response(s)	Action Plan(s): • Develop a Graduation Certification Procedure document which contains links, timelines, and expectations for all graduation connected processes and data. • Create a Power Automate approval workflow which creates a digitally time stamped approval repository, thus moving oversight and management from the building level to the district level. • Work with EduPoint (Synergy) to create mandatory fields tied to specific course types. Estimated Completion Date: June 1, 2026 Owners: Sonja Baughman, Kristina Bowyer, Tiffany Slade, & Loren Hatfield

Finding #3	Insufficient Enrollment Controls for Credit Recovery Courses
Finding(s)	Credit recovery courses are intended for students who have failed their initial attempt at original credit, and the Credit Recovery Course Expectations and Graduation Data Certification procedures require a teacher of record for proper oversight. 29 of the 96 (30%) students sampled did not have a teacher of record listed on the course enrollment file, and 1 of 96 (1%) students sampled earned recovery credit in the same semester as the original course failure. These issues result from the lack of automated validation and formal review processes to enforce enrollment requirements, increasing the risk of non-compliance with district policy and inaccurate credit assignment. Lack of enrollment controls for credit recovery courses can lead to premature credit assignment and missing oversight, resulting in inaccurate student records and non-compliance with USD 259 policy.
Recommendation(s)	We recommend implementing system and workflow controls that require teachers to formally approve their supervisory role by signing a dedicated form before enrollment is finalized, and configuring the student information system, Synergy, to automatically block credit recovery enrollment if the original course failure occurred in the same semester, with any exceptions requiring documented justification and Principal approval.
Management Response(s)	Action Plan(s): • Create a Power Automate approval workflow which creates a digitally time stamped approval repository, thus moving oversight and management from the building level to the district level. • Work with EduPoint (Synergy) to create mandatory fields tied to specific course types. Estimated Completion Date: June 1, 2026 Owners: Sonja Baughman & Loren Hatfield

Finding #4	Lack of Credit Waiver Form Review
Finding(s)	One of the three (33%) students sampled did not have a reason indicated on the waiver form when English or Financial Literacy credits were waived. These issues occurred because the waiver form lacks mandatory fields for justification, and there is no review process to ensure completeness of documentation. Absence of required documentation and approval oversight for credit waivers can result in inaccurate student records and potential impact on graduation eligibility.
Recommendation(s)	We recommend developing a formal checklist that indicates the necessary information for principals to ensure waiver forms include the reason and applicable supporting documentation such as student credits and requirements for graduation to justify why credits are to be waived. Additionally, we recommend implementing a Power Automate workflow to create a digital approval trail involving the Counselor, Assistant Principal, Principal, Secondary Office, and instructional technology representative.
Management Response(s)	Action Plan(s): • Develop a Graduation Certification Procedure document which contains links, timelines, and expectations for all graduation connected processes and data. • Create a Power Automate approval workflow which creates a digitally time stamped approval repository, thus moving oversight and management from the building level to the district level. Estimated Completion Date: March 13, 2026 Owners: Loren Hatfield
Finding #5	Inadequate Documentation and Inaccurate Exit Codes for Student Activities
Finding(s)	Student activities (graduation, exit, transfer) are not consistently supported by documentation, and exit codes often lack detailed notes or accuracy, which compromises graduation rate calculations and data integrity. Testing 12 sampled students revealed that data verification is difficult, if at all possible, due to incomplete notes, significant time elapsed since the exit, and unreliable contact information. Incomplete documentation and inaccurate exit codes make it difficult to verify student status and graduation outcomes. This increases the risk of reporting errors, misclassification, and non-compliance with state requirements.
Recommendation(s)	We recommend requiring refresher training for registrars to reinforce best practices for accurate exit coding and thorough documentation, including noting the source of exit information. Additionally, we recommend implementing system enhancements that require mandatory fields for explanatory notes when applying exit codes, helping ensure consistency and completeness across all records.
Management Response(s)	Action Plan(s): • Host an annual registrar refresher training to reinforce best practices and process expectations in alignment with the Graduation Certification Procedure Document. • Work with EduPoint (Synergy) to create mandatory notes fields tied to specific exit codes. Estimated Completion Date: June 1, 2026 Owners: Sonja Baughman

Finding #6	Inconsistent Dropout Graduation Summary Report (DGSR) Data
Finding(s)	Discrepancies in DGSR data are not consistently identified, corrected, or reconciled before submission to the Kansas State Department of Education (KSDE). Based on discussions with USD 259 management, schools are not thoroughly reviewing unresolved exits or dropout records, which results in students remaining in the DGSR calculation even though they should not be included. The lack of DGSR review increases the risk of inaccurate or incomplete reporting, which may lead to non-compliance with state requirements.
Recommendation(s)	We recommend that principals conduct timely, documented reviews of DGSR data to ensure accuracy and completeness. Additionally, we recommend implementing a standardized reconciliation checklist which could include steps to be completed as well as timelines for reviewing unresolved exits, graduate and dropout data, and reviewing special circumstances. This can be used prior to submitting to the State, ensuring that all discrepancies are resolved and comply with the state's reporting deadlines.
Management Response(s)	Action Plan(s): • Create a "credits upon entry" field in the Student Information System to allow for systemic uploading of students who should be removed from the state graduation rate calculation due to credit deficiency. • Develop a Graduation Certification Procedure document which contains links, timelines, and expectations for all graduation connected processes and data. Estimated Completion Date: June 1, 2026 Owners: Sonja Baughman & Loren Hatfield

Appendices

Appendix A: Audit Conclusion

Conclusion rating standards

Our conclusion is based on the rating system described below:

Control Rating	Rating Description
Effective	Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and business objectives should be met.
Some Improvement Needed	A few specific control weaknesses were noted; however, controls evaluated are generally adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Major Improvement Needed	Numerous control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Unsatisfactory	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and business objectives should be met.

Appendix B: Personnel involved

The following personnel participated in facilitated sessions, individual interviews, or provided related content:

- Loren Hatfield, Assistant Superintendent of Secondary Schools
- Sonja Baughman, Application Support
- Branden Johnson, Executive Director Secondary Leadership and Schools
- Tiffany Slade, Special Education Program Specialist
- Kristina Bowyer, Director of ESOL and Migrant Services
- Carmen Jimenez, Technology Support
- Leigh Kasper, Counselor
- Sara Richardson, East High School Principal

Contact information

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