



Internal Audit

Homeless Education Program Audit

Homeless Education Program Audit

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Date: September 16, 2026

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

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

Subject: Homeless Education Program Audit

Executive Summary

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

The audit evaluated the effectiveness, efficiency, and compliance-related activities of the District's Homeless Education Program (HEP). The review included processes for identifying and enrolling homeless students, providing services to eligible students, and managing program resources to determine whether operations were conducted effectively and in accordance with applicable laws, regulations, and District policies.

Overall, processes are in place to effectively manage HEP.

Opportunities for improvement were identified in the following areas:

Observation	Recommendation
1	Enhance the District's ability to more quickly identify and serve homeless students through mandatory training and expanded outreach efforts.
2	Improve the effectiveness and efficiency of program management and back-end processes through automation and data analysis.
3	Collaborate with other District departments to strengthen program capacity by expanding HEP's base of donors, volunteers, and community partnerships.

Implementation of the recommendations in this report would strengthen the District's ability to effectively and efficiently identify, enroll, and support students experiencing homelessness, thereby expanding access to services while boosting educational stability.

Background

In addition to financial hurdles, homeless children face emotional, social, physical, academic, and health-related challenges, which can lead to instability along with setbacks in learning and development. By providing stability and supportive services, schools play a crucial role in addressing some of the barriers students experiencing homelessness may face.

Department Overview

HEP's mission is to provide strategic advocacy of services that inspire confidence, create

opportunities, and establish stability for District children and youth in transition to boost success. To support educational participation and the achievement of positive outcomes, HEP establishes stability for children and youth in transition by addressing basic needs, providing academic support, and connecting families with community resources. Because housing instability can negatively affect attendance, academic performance, behavior, and overall student well-being, HEP plays a critical role in helping students remain engaged in school by accessing the support necessary to overcome challenges associated with homelessness.

HEP's four full-time employees supported the District's 4,525 homeless students identified in the 2025-2026 school year. The District's thousands of students experiencing homelessness each year underscores the significance of the program. Through collaboration with campuses, District departments, and community partners, the program seeks to ensure that students experiencing homelessness have access to the same educational opportunities as their permanently housed peers.

McKinney-Vento Homeless Assistance Act

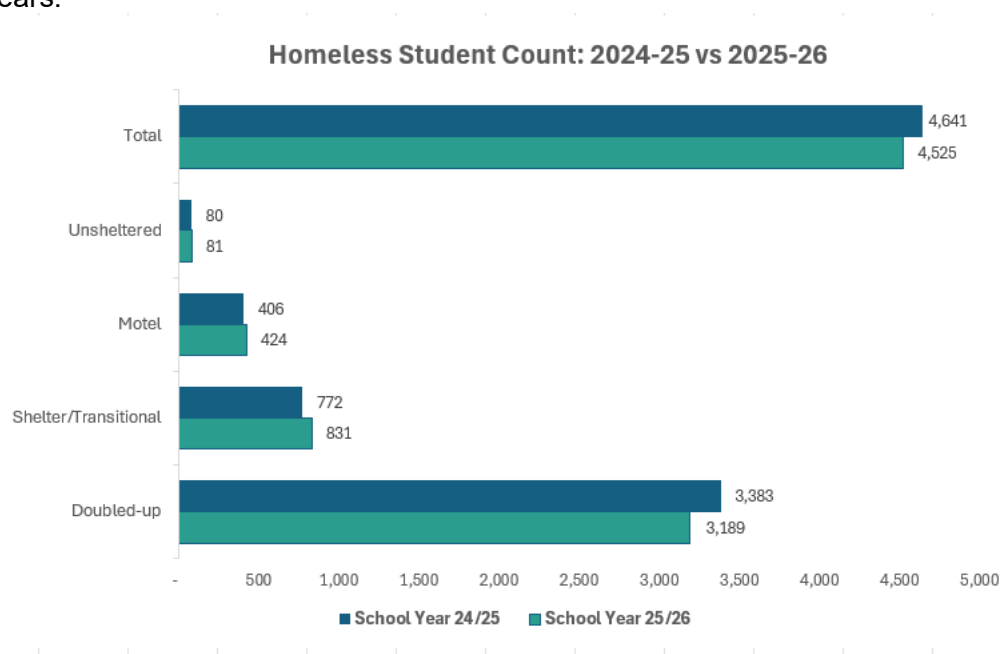
All Texas public schools are required to uphold the federal protections and education rights guaranteed to homeless students, including the McKinney-Vento Homeless Assistance Act (the Act). The Act guarantees educational rights and protections for children and youth who lack a fixed, regular, and adequate nighttime residence, including students living in shelters, hotels/motels, vehicles, campgrounds, or in a shared arrangement with another family (doubled-up). The Act requires school districts to provide immediate enrollment, transportation, educational stability, and access to services that remove barriers to academic success. In Texas, a student experiencing homelessness may enroll in any district they choose. The campus a student attends is determined by which school can serve the best interests of the child.

The District takes a holistic approach to ensure compliance with the Act along with providing students with the assistance they need. HEP serves as the District's primary mechanism for (i) assisting campuses with identifying and enrolling eligible students, (ii) coordinating services such as transportation, (iii) providing clothing, supplies, and emergency food and hygiene items, and (iv) offering referrals to community organizations, healthcare providers, and other resources that support students and their families. The District's campus staff also play a critical role in (i) identifying and immediately enrolling homeless students, (ii) making families feel welcomed, (iii) maintaining confidentiality, (iv) coordinating educational plans and any District resources such as counselors and Mental Health Services, (v) addressing students' basic immediate needs either directly or with HEP assistance, and (vi) coordinating with HEP for transportation requests and any additional student needs and resource referrals.

Student Identification

To determine eligibility under the Act, the District utilizes a Student Residency Questionnaire (SRQ). The SRQ is completed annually either as part of the online registration process in SchoolMint or using a paper form if a student becomes homeless during the school year. Although the SRQ process is confidential, many students and families are not comfortable sharing their housing status. Instead of sharing challenges with teachers and counselors, they may confide in coaches, bus drivers, cafeteria staff, and custodians, or in no one at all. HEP's optional training provides extensive guidance to campus staff on common signs of homelessness, including poor hygiene, chronic hunger, fatigue, erratic attendance, changes in behavior, poor self-esteem, and other health/social/emotional/financial factors.

The following graph illustrates the District's volume of homeless students by type for the past two school years:



For the 2025-2026 school year, more than 230 of the District's schools enrolled homeless students, and the volumes are not concentrated in a few campuses or regions. As illustrated in the chart, approximately 70% of the District's reported homeless students are doubled-up, which means they are in a shared arrangement with other families due to the loss of housing, economic hardship, or other similar circumstances. Many of these families do not consider themselves homeless and may not request services from the District. To publicize their services to families, HEP personnel regularly attend District events such as Fam Jams and registration drives. The training HEP provides to campus staff aims to increase awareness of the Act's requirements, improve the identification of homeless students, and educate staff on how the District can help.

Services to Students and Families

HEP operates within the District's student support framework and provides a variety of services designed to address both academic and non-academic barriers faced by students experiencing housing instability. A significant component of the program is the provision of materials and transportation assistance to eligible students. Campus staff submit online requests to HEP for student support items, including uniforms, socks, shoes, backpacks, blankets, coats, snacks, school supplies, hygiene products, and gift cards.

The program also provides transportation assistance to support school stability and attendance. Students residing more than two miles from their assigned campus may receive Dallas Area Rapid Transit (DART) bus passes. Homeless students may also receive DART passes for other requests, such as for transportation to a summer internship. In accordance with the Act, HEP may arrange transportation through third-party service providers for (i) students residing outside the District who travel to a District campus and (ii) students residing within the District who attend a campus in another school district. In these cases, the District shares the transportation costs with the other affected school district. These services are intended to ensure that students experiencing homelessness can remain enrolled and actively engaged in their school of origin despite housing instability.

The following Table 1 illustrates the volume of requests made to HEP by type for the past two school years. Note that items and services provided to students directly by the campuses are not included in these figures. Referrals are also not included in the metrics presented in the table.

Table 1 – Requests to the Homeless Education Program		
Resources	2024-2025 School Year	2025-2026 School Year
Materials	2,017	2,353
Transportation (DART Bus Passes)	180	265
Transportation (Third-Party)	618	646
Total	2,815	3,264

To address the holistic well-being of students experiencing homelessness, HEP operates 13 drop-in centers in the District's middle and high schools. These centers play a crucial role in increasing high school graduation rates among homeless students. With a welcoming and supportive environment, these centers offer essential resources such as shelf-stable food, backpacks, school supplies, uniforms, hygiene items, and referrals for services. To promote success, guest speakers address the college landscape, emerging industries, and career opportunities.

As noted previously, individual campuses provide support directly to homeless students. To further empower campuses to support their families directly, HEP shares pack the pantry starter kits and encourages staff to set up Amazon wish lists tailored to their students' needs.

Contact Information

If you or someone you know is experiencing a homeless crisis, please call the Homeless Crisis Helpline at 1-888-411-6802. To contact HEP, please call 972-749-5750 or email homelesseducation@dallasisd.org.

Scope

The audit focused on HEP activities for fiscal year 2025-26. Certain other matters or transactions outside that period were reviewed to understand and verify information during the audit period.

Objective

The objective of the audit was to review HEP's ability to effectively provide services to meet intended goals, comply with relevant laws and regulations, and fully utilize resources and grant funds.

Methodology

Auditors interviewed key personnel, conducted walkthroughs, and reviewed supporting documents to understand processes and controls surrounding HEP.

Detailed audit procedures are noted below:

1. Identification of Homeless Students – To determine if processes and controls are in place to ensure homeless students are appropriately identified and accurately classified in the student information system, auditors performed the following:
 - a. Selected a sample of campuses and performed walkthroughs of the homeless student identification process to evaluate whether the workflow is appropriately designed to support the operational needs of HEP.
 - b. Obtained a districtwide report from PowerSchool of students coded as homeless, selected a sample, and traced the records back to the source data to verify that the homeless status was accurately coded in the system.
 - c. Selected a sample of materials and transportation requests submitted online and traced them to the PowerSchool report to confirm that students receiving services were appropriately identified and recorded as homeless in the system.

See Recommendations 1 and 2 in this report.

2. Immediate Enrollment Compliance – To determine whether homeless students were enrolled promptly after being identified, in accordance with the requirements of the McKinney-Vento Homeless Assistance Act, auditors performed the following:
 - a. Selected a sample of homeless students from the PowerSchool report and compared the student identification date with the enrollment date to determine whether enrollment occurred without delay after the student was identified as homeless.
 - b. Selected a sample of campuses and performed walkthroughs of the homeless student enrollment process to determine whether procedures are consistently designed and implemented to meet the immediate enrollment requirements

No observations were noted.

3. Allowable Use of Funds – To determine whether expenditures funded through Title I and the Texas Education for Homeless Children and Youth grants were used for allowable purposes and supported by appropriate documentation, auditors obtained a purchase order report from Oracle for the 2025-26 school year, selected a sample of transactions, and reviewed supporting documentation (e.g., invoices, purchase orders, approvals) to verify that expenditures were properly authorized, supported, and compliant with applicable grant requirements.

No observations were noted.

4. Transportation Services – To determine whether transportation assistance provided to homeless students was appropriately documented and communicated, auditors obtained a listing of transportation requests, selected a sample, and traced the requests to supporting documentation, including confirmation communications sent to parents or guardians, to verify whether transportation passes were issued and notification procedures followed.

No observations were noted.

5. Effective Utilization of Program Resources – To assess whether program funding and resources are effectively utilized to support homeless students, auditors performed the following:
- a. Analyzed available funding by source for the 2025-26 school year and reviewed spending levels to determine whether funds were utilized to support homeless students as intended. The analysis also included spending by category to identify areas with the highest resource utilization.
 - b. During campus visits, inquired about the effectiveness of program resources in supporting the needs of homeless students, including any identified gaps.
 - c. Assessed utilization of program resources by analyzing the ratio of homeless students receiving services by type to the total homeless student population for the past two school years and evaluated any trends.

See Recommendations 2 and 3 in this report.

Primary criteria used for this audit were:

- 1) McKinney-Vento Homeless Assistance Act, last amended December 10, 2015
- 2) 2 C.F.R. § 200.404, Reasonable Costs, last amended July 16, 2026
- 3) Dallas ISD Board Policy, FDC (Legal), Admissions: Homeless Students, dated June 2, 2023
- 4) United States Government Accountability Office, Standards for Internal Control in the Federal Government, Principle 10 – Design Control Activities, May 2025
- 5) COSO Internal Control-Integrated Framework, 2013

Audit Observations and Recommendations

Observation 1 – Inconsistent awareness and implementation of Homeless Education Program processes across campuses.

Condition

As illustrated in this report, HEP and campus staff provide significant support to students and families experiencing homelessness. However, OIA found that HEP processes are implemented inconsistently across campuses. While schools generally comply with the Act's immediate enrollment requirements, there is considerable variation in how homeless students are identified, coded, and connected to available resources. Many campuses rely primarily on parent self-disclosure to identify eligible students. However, the stigma associated with the term *homeless* may discourage families from disclosing their housing circumstances. OIA also noted inconsistent awareness among campus staff regarding HEP processes, eligibility criteria, available resources, and referral procedures.

Cause

These inconsistencies are primarily driven by the absence of standardized procedures and mandatory training for campus personnel. As a result, registrars, counselors, parent support specialists, and other staff have varying levels of understanding regarding HEP requirements, eligibility criteria, available resources, and their respective roles.

In addition, reliance on informal communication and manual processes, combined with limited coordination between campuses and HEP, contributes to inconsistent implementation. Because students experiencing housing instability may disclose their circumstances to trusted staff such as cafeteria employees, custodians, or coaches, opportunities to identify and assist eligible students may be missed when those employees are not familiar with HEP procedures.

Effect

Students experiencing homelessness may not be consistently identified or accurately coded in PowerSchool, limiting timely access to transportation, educational supports, and other available services. Inconsistent implementation across campuses may also result in inequitable service delivery. Additionally, incomplete identification data may reduce the District's ability to effectively monitor student needs, allocate resources, and maximize funding opportunities tied to the homeless student population.

Recommendation 1

Strengthen the District's ability to quickly identify and serve homeless students by:

- Implementing mandatory training for campus personnel on identifying students experiencing homelessness, effective communication with families, eligibility requirements, referral procedures, available resources, and staff roles and responsibilities.
- Developing standardized procedures and communication tools that encourage families to disclose housing instability in a supportive, trauma-informed manner.
- Strengthening communication and coordination between campuses and the HEP office to promote consistent implementation of program requirements.
- Leveraging data systems (e.g., PowerSchool) to proactively follow up with students and families as soon as they are identified.
- Refreshing the HEP website to improve the accessibility and usability of program information and available resources.
- Expanding and diversifying outreach efforts within the District and the broader community to increase awareness of HEP services.

Risk Level for Observation 1: Medium¹

Management Response

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

¹ See Attachment 1 for Definition of Risk Level.

Management Response: HEP will collaborate with School Leadership to incorporate mandatory training for campus personnel. This training will cover the concepts noted in the recommendation, including standardized procedures and communication/follow up tools that will benefit both our families and campus staff. HEP will also refresh our website and expand outreach to broaden awareness and ensure resources are accessible.

Estimated Implementation Date: October 31, 2027

Individuals responsible for implementation: Israel Rivera, Executive Director I, Parent Advocacy and Support Services, Family & Community Engagement, and Homeless Education Program; Sakia Johnson, Coordinator II, Homeless Education Program

Observation 2 – Back-end processes could be streamlined and program management enhanced.

Condition

OIA noted that many key HEP processes are highly manual and dependent on limited staff resources. Service request management, inventory distribution, and reporting activities are performed through a combination of manual tracking spreadsheets, paper forms, emails, and individual follow-up. For example, when HEP receives a request for materials or transportation, staff must first verify the student's homeless status in PowerSchool. As noted previously, SRQs completed outside of SchoolMint are in paper format, which HEP must request from the campus. Staff then record requests in spreadsheets for tracking purposes and, when necessary, to coordinate with other District departments. Inventory management and distribution activities are also performed manually.

Cause

Current processes rely heavily on manual workflows and decentralized practices, with limited automation available for student identification, service request processing, inventory management, and data reporting.

Effect

As a result, staff spend significant time performing administrative activities that could be automated, reducing time available for direct student support. Manual processes also increase the risk of delays, inconsistent documentation, limited visibility into service fulfillment, and inventory shortages or excesses. In addition, limited access to meaningful program data restricts HEP's ability to monitor performance, identify trends, and strategically manage program operations.

Recommendation 2

Improve the effectiveness and efficiency of back-end processes while boosting program management by collaborating with Educational Technology (EdTech) or a qualified third-party vendor to evaluate automation opportunities for:

- SRQs to standardize student intake and identification processes across the District.
- Service request workflows that support student eligibility verification, request tracking,

approval routing, and fulfillment monitoring.

- Inventory management to track on-hand quantities, distribution activity, reorder needs, and resource utilization.
- Dashboards and reporting tools that provide visibility into key performance metrics and program outcomes, including:
 - Student counts by housing status and category
 - Services provided by type
 - Outstanding and completed requests
 - Inventory levels and low-stock alerts
 - Campus utilization trends

Risk Level for Observation 2: Medium²

Management Response

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Management Response: HEP is in the discovery phase with EdTech to automate key manual processes, including SRQ documentation, service request processing, and inventory management. Solutions being considered include PowerSchool and Oracle Application Express. Regardless of the solution ultimately chosen, dashboards and reporting will be incorporated to streamline management of HEP functions. OIA will support us on this journey as appropriate.

Estimated Implementation Date: July 31, 2028

Individuals responsible for implementation: Israel Rivera, Executive Director I, Parent Advocacy and Support Services, Family & Community Engagement, and Homeless Education Program; Sakia Johnson, Coordinator II, Homeless Education Program; Ruben Ruiz, Director, Information Systems and Analytics, Enterprise Applications, Educational Technology Administration

Observation 3 – Opportunities exist to expand program capacity.

Condition

In addition to supporting students and campuses, HEP's four staff devote significant time to recruiting donors, coordinating donations, distributing materials, and managing supplies inventory. Both HEP staff and several campuses noted challenges obtaining and delivering needed resources. Although the program receives grant funding, grant restrictions prohibit the purchase of food and hygiene products, requiring HEP to rely heavily on donations to meet two of the most frequently requested needs of the District's homeless families.

Cause

² See Attachment 1 for Definition of Risk Level.

The District serves a large geographical area, and most campuses have students experiencing homelessness. Responsibilities for donation management, resource distribution, and service delivery are concentrated among a limited number of HEP staff and campus personnel. Opportunities to leverage other District departments, volunteers, and community organizations have not been fully incorporated into the program's operating model.

Effect

Staff spend a significant portion of their time performing administrative and logistical activities that could potentially be supported by volunteers or community organizations, which would expand time available for direct student and family services

Recommendation 3

HEP should collaborate with other District departments, including Partnerships and Volunteer Engagement, to strengthen program capacity by (i) recruiting donors and maximizing existing donor relationships, (ii) developing volunteer programs specifically for HEP, and (iii) expanding partnerships with community organizations to supplement available resources and services. These efforts could help broaden service offerings, expand the availability of critical materials needed by families, alleviate resource distribution constraints, improve service delivery, and allow HEP staff to focus more time on supporting students and families.

Risk Level for Observation 3: Medium³

Management Response

Acknowledgement of observation:

- ☒ Agree
- ☐ Disagree

Management Response: HEP is currently collaborating with Partnerships and Volunteer Engagement to develop a volunteer program focused on the distribution of essential supplies and materials to unhoused students across the District. This program will greatly improve our ability to serve our students as quickly as possible. We will collaborate with other District departments as appropriate to broaden our resources and expand our opportunities to serve students.

Estimated Implementation Date: June 30, 2027

Individuals responsible for implementation: Israel Rivera, Executive Director I, Parent Advocacy and Support Services, Family & Community Engagement, and Homeless Education Program; Sakia Johnson, Coordinator II, Homeless Education Program

³ See Attachment 1 for Definition of Risk Level.

Conclusion

On a daily basis, HEP provides critical services to students and families experiencing homelessness across the District. By ensuring that homeless students thrive academically, socially, emotionally, and physically, HEP is integral to every school's mission and is a key driver of long-term success for students.

Overall, processes are in place to effectively manage HEP. Implementation of the recommendations in this report would boost the success of the department's programs while improving the efficiency and effectiveness of its processes to support the educational success and well-being of students experiencing homelessness.

We would like to thank the Homeless Education Program and Educational Technology for their cooperation and assistance with this audit.

The audit was conducted in conformance with the Institute of Internal Auditors' *Global Internal Audit Standards*. Those standards require OIA to plan and perform the audit to obtain sufficient, reliable, and relevant 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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Karyn Pfeffer, CPA, Audit Director II
Enrique Fuentes, CFE, Auditor II

Attachment 1

Definition of Risk Level

Risk Level	Definition
High	These risks could directly impact the achievement of critical strategic or operational objectives of the District. There is a high likelihood of occurrence, and if the event materializes, it could result in a significant negative impact on the District's financial stability, operational efficiency, ability to meet intended outcomes, reputation, or compliance, potentially exceeding the District's risk appetite.
Medium	These risks pose a moderate likelihood of occurrence and could have a notable adverse impact on important operational aspects of the District. While undesirable, the potential financial, reputational, strategic or compliance consequences are less severe than high-level risks and may approach the District's risk appetite.
Low	These risks have a low likelihood of occurrence and are expected to have a minimal impact on the District's operational efficiency, financial standing, reputation, or compliance. These risks are generally within the District's risk appetite but still warrant monitoring and may require basic controls.

Management Response

Observation 1 – Inconsistent awareness and implementation of Homeless Education Program processes across campuses.

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Management Response: HEP will collaborate with School Leadership to incorporate mandatory training for campus personnel. This training will cover the concepts noted in the recommendation, including standardized procedures and communication/follow up tools that will benefit both our families and campus staff. HEP will also refresh our website and expand outreach to broaden awareness and ensure resources are accessible.

Estimated Implementation Date: October 31, 2027

Individuals responsible for implementation: Israel Rivera, Executive Director I, Parent Advocacy and Support Services, Family & Community Engagement, and Homeless Education Program; Sakia Johnson, Coordinator II, Homeless Education Program

Observation 2 – Back-end processes could be streamlined and program management enhanced.

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Management Response: HEP is in the discovery phase with EdTech to automate key manual processes, including SRQ documentation, service request processing, and inventory management. Solutions being considered include PowerSchool and Oracle Application Express. Regardless of the solution ultimately chosen, dashboards and reporting will be incorporated to streamline management of HEP functions. OIA will support us on this journey as appropriate.

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Observation 3 – Opportunities exist to expand program capacity.

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Management Response: HEP is currently collaborating with Partnerships and Volunteer Engagement to develop a volunteer program focused on the distribution of essential supplies and materials to unhoused students across the District. This program will greatly improve our ability to serve our students as quickly as possible. We will collaborate with other District departments as appropriate to broaden our resources and expand our opportunities to serve students.

Estimated Implementation Date: June 30, 2027

Individuals responsible for implementation: Israel Rivera, Executive Director I, Parent Advocacy and Support Services, Family & Community Engagement, and Homeless Education Program; Sakia Johnson, Coordinator II, Homeless Education Program

Criteria by Observation

Observation 1 - Criteria

McKinney-Vento Homeless Assistance Act, last amended December 10, 2015

Under the McKinney-Vento Homeless Assistance Act, campuses are required to ensure timely identification, enrollment, and support of homeless students. Effective program implementation also requires consistent processes, trained staff, and proactive outreach to ensure all eligible students are identified and receive appropriate services.

Observations 2 and 3 - Criteria

United States Government Accountability Office Standards for Internal Control in the Federal Government, Principle 10 – Design Control Activities, May 2025

Management should design control activities and information systems that support the achievement of organizational objectives and provide timely, reliable, and actionable information for decision-making and monitoring.

COSO Internal Control-Integrated Framework, 2013

Effective internal control requires organizations to obtain and utilize quality information, establish appropriate control activities, and implement processes that support efficient operations, reliable reporting, and achievement of organizational objectives. Technology and automated processes can be leveraged to improve the effectiveness and efficiency of internal controls.