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**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

**REGARDING STUDENT RECORDS AT SIXTEEN HIGH SCHOOLS/SITES**

**MARCH 30, 2003 (End of Field Work)  
July 17, 2003 (DCPS Response)  
September 22, 2003 (Report Submitted)**

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### Independent Accountants' Report on Applying Agreed-upon Procedures

The Superintendent of Schools  
The District of Columbia Public Schools  
Washington, DC

We have performed certain procedures, which were agreed to by the District of Columbia Public Schools (DCPS) solely to assist you in determining whether the senior high school student records of the DCPS are complete, accurate and confidentially maintained. The 16-schools/sites within the DCPS are responsible for maintaining the individual student records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DCPS. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures performed and the results of those procedures are detailed in the attachment to this report.

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the DCPS senior high schools student records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would be having been reported to you.

This report is intended solely for the information and use of the Superintendent of Schools, the DCPS, and the District of Columbia Government. It is not intended to be and should not be used by anyone other than these specified parties.

*Gardiner, Kamya & Associates, P.C.*

March 30, 2003  
Washington, DC

**EXECUTIVE SUMMARY**

## EXECUTIVE SUMMARY

### OVERVIEW

Gardiner, Kamyra & Associates, (GKA) performed certain agreed-upon procedures on behalf of the District of Columbia Public Schools (DCPS). The purpose of performing these procedures was to determine:

- a) Whether the student's records at sixteen high schools/sites within the DCPS were complete, accurate, secure and confidentially maintained;
- b) Whether fifteen students, identified by the DCPS, who graduated from Wilson High School with the graduating class of 2002 met the DCPS graduation requirements prior to graduation;
- c) Whether the grades reported by the DCPS Office of Information Technology (OIT) were consistent with the grades maintained in the student records at each school.

### SCOPE OF AGREED-UPON PROCEDURE

A summary of the scope of the agreed-upon procedures, details of which are documented in the attached report, are as follows:

- a) We reviewed the written policies and procedures of each of the sixteen high schools to determine whether they were consistent and whether the intended controls inherent in the policies and procedures provided reasonable assurance that student records were complete, accurate and confidentially maintained.
- b) We interviewed personnel of the DCPS Office of Information Technology (OIT) to gain an understanding of the DCPS systems in place to support the maintenance of student records;
- c) We interviewed principals, vice principals and other appropriate officials at each of the sixteen schools with respect to the implementation of the policies and procedures regarding the maintenance of student's records;
- d) At each of the sixteen schools we randomly selected (59) students from grades 10 through 12 and performed certain tests of the related student records. The tests were designed to determine the accuracy, completeness, consistency and reliability of the records. We also assessed the security of the records and the controls in place to prevent tampering.
- e) For each of fifteen students selected by the DCPS from the 2002 graduating class of Wilson High School, we performed certain tests to determine whether the students met the DCPS graduating requirement prior to graduation.

### Findings

- 1) We noted that each school was responsible for developing its own policies and procedures with respect to student grades and the maintenance of student records.
  - i) Most schools' policies and procedures did not address the issue of physical and electronic access to student records;
  - ii) The grading and grade verification process was not addressed by some schools' policies and procedures;
  - iii) Criteria for grades differed among schools. For example, some schools had a grade system of A-F without +/-; while others included +/-;

- iv) There were no consistent policies with respect to grade changing among the sixteen-schools/sites. Some schools used grade change forms, while others did not;
  - v) There were no consistent policies regarding incomplete grades;
  - vi) Some schools did not address independent studies in their policies and procedures, while those that did were not clear on how independent studies should be handled;
  - vii) Internal controls were not operating effectively at any of the 16 high schools/sites;
  - viii) Eleven of the 16 high schools/sites did not implement the grade verification process mandated by the DCPS. Absent the grade verification process, tampering may occur and not be detected and may, in fact, be undetectable.
  - ix) Student records appeared to be confidentially maintained at all 16 high schools/sites. We noted no instances of persons not legally authorized to access students' records being able to do so;
  - x) Students' records were incomplete at all 16 high schools/sites. Many records and documents were unavailable for review;
  - xi) Students' records made available to us were inconsistent, inaccurate and unreliable at all 16 high schools/sites;
- 2) With respect to the DCPS Student Information System which tracks student grades we noted the following:
- i) The System maintains a transcript module at OIT but not at any of the sixteen schools. Consequently, each of the schools must print student transcripts on grade stickers. The grades are then affixed to a standard transcript template in the student's cumulative or transcript file. In some instances, the grades are typed directly onto the template by the school's counselors/registrars. This process is susceptible to human error, and tampering.
  - ii) We were informed by OIT that the system could not print report cards with missing and/or incomplete grades. However, we found that some schools were able to print reports cards with these deficiencies.
- 3) The results of the agreed-upon procedures performed at each of the 16 high schools sites are summarized as follows:
- i) Internal controls with respect to student's records were ineffective, and there was no assurance that student grades were accurately reflected in such records.
  - ii) Student records were incomplete, inconsistent, and unreliable;
  - iii) Because of the disorganized state of the student records and the failure of most school to implement the grade verification process mandated by the DCPS, tampering with respect to student grades may have occurred and not be detected and may in fact be undetectable.
- 4) Our test of the records with respect to the fifteen students selected by the DCPS from the 2002 graduating class of Wilson High School revealed that 12 of the students did not meet the DCPS academic requirements prior to graduation. In

addition, we saw no evidence that any of the students met the 100 hours of community service required for graduation.

**AGREED-UPON PROCEDURES**



## AGREED-UPON PROCEDURES

### Overview

Each school within the DCPS is expected to follow the approved policies and procedure with respect to student records, which are maintained at the school site. The schools are responsible for the accuracy and completeness of the records. They are also responsible for safeguarding the confidentiality of records and ensuring that they are maintained in a manner consistent with DCPS policies and procedures.

The Office of Information Technology (OIT) within the Central Offices of the DCPS maintains an electronic database of student grades for each of the schools within the DCPS. Each school is responsible for "scanning in" the student grades into the central database maintained by the OIT. From this database OIT issues student reports cards, which should represent the information maintained in the student records. The agreed-upon procedures were designed to:

- a) determine whether the grades and other pertinent information maintained by the OIT agreed with the information in the students records maintained by each school;
- b) determine whether fifteen students, identified by the DCPS, who graduated Wilson High School with the class of 2000, met the graduation requirement of the DCPS; and
- c) verify that the student records were maintained in accordance with DCPS policies and procedures.

### Procedures Performed at Each of the 16 High Schools/ Sites

#### Sampling Methodology:

We randomly selected 59 students from grades 10 through 12 from the DCPS' student database obtained from the OIT for each of the 16 schools/sites. We used a fixed-sample-size attribute-sampling plan (also called attribute estimation) in accordance with AICPA Audit Guide, "Audit Sampling, New Editions as of April 1, 2001" in selecting our samples. We determined our sample size of 59 students using 95 percent reliability and zero (0) percent-expected rate of deviation. We selected each sample using a random sample generator. We used the sample for each of the 16-school/sites to perform agreed-upon procedures # 1 through #7 described below.

#### **1. Internal Controls**

We interviewed the Principal, Registrar/Data Clerk, a teacher and a counselor at each of the 16-schools/sites. We reviewed the written policies and procedures of each school to determine whether the internal controls provided reasonable assurance that student records were complete, consistent, accurate and confidentially maintained. We also wrote a letter that was given to every teacher and administrator at each of the 16 high schools/ sites informing them of our procedures and inviting that they contact us directly via telephone, e-mail, fax, or U.S. mail to share any concerns they may have had concerning student records.

We obtained an understanding of each school's internal controls by focusing on the five components of internal control as follows:

- *Control environment:*  
The control environment sets the tone of the School, influencing the control consciousness of its staff. It is the foundation for all other components of internal control, providing discipline and structure. We interviewed the Schools' principals to obtain sufficient knowledge of the control environment to understand management's attitude, awareness, and actions concerning the control environment over student records.
- *Risk Assessment:*  
Risk is the School's identification and analysis of relevant risks to the achievement of its objectives, forming a basis for determining how the risks should be managed. We interviewed management to obtain sufficient knowledge of the School's risk assessment process and to understand how management considered and addressed risks relevant to student records.
- *Control activities:*  
Control activities are the policies and procedures that help to ensure that management directives are carried out. We obtained an understanding of manual and automated control activities that were relevant to the agreed-upon procedures pertaining to student records.
- *Information and Communication:*  
Information and communication is the identification, capture and exchange of information in a form and time frame that enables employees to carry out their responsibilities. We obtained sufficient knowledge of the School's student information systems to allow us to complete the agreed upon procedures detailed herein.
- *Monitoring:*  
Monitoring is a process that assesses the quality of internal control performance over time. We obtained sufficient knowledge of the major types of activities that the School used to monitor internal control over student records to allow us to complete the agreed upon procedures detailed herein.

During our interviews, we determined that student grades were transferred from the teachers' grade books to the Scantron form and into the electronic records from which report cards and transcripts were prepared. Administrative personnel provided teachers with the Scantron forms. The teachers then recorded the students' grades on these forms (from their grade books) by "bubbling" them in. The administrative personnel then scanned the sheets into the electronic system. They then printed out the list of grades from the system. They corrected any grades that did not "scan in" and were thus missing. They then printed out a grade report and returned it to the teacher for the teacher's review and verification that the grade in the system was the grade assigned by the teacher and recorded in the teacher's grade book. After this "grade verification process" the report cards were printed from the system.

The purpose of the grade verification process is to ensure that the grade determined by the teacher is the grade entered in the electronic student record and recorded on the report cards and transcripts. Absent the grade verification process the grade entered into the

electronic record may differ from the grade assigned by the teacher due to (i) human (teacher) error in "bubbling" in the scan sheet, (ii) electronic error due to the machine misreading the form, or (iii) deliberate tampering by someone in the "chain of custody" from the time the teacher submits the scan sheet until the scan sheet is "read" by (entered into) the electronic record. The absence of the grade verification process would constitute a material weakness because an error or deliberate tampering could not be prevented or detected by school employees in the normal conduct of their work. In fact, it may not be detectable at all since there would be no evidence of error or tampering if changes were made before the grades were entered into the system. Absent the grade verification process, student records may not be reliable. OIT requires the grade verification process for this reason.

## 2. Confidentially Maintained

*Confidentially maintained:*

We interviewed the Principal/Assistant Principal, Registrar/Data Clerk, a teacher and a counselor at each of the 16-schools/sites. We enquired into the physical and electronic access to student records. In addition, we observed the physical and electronic access to student records at each of the 16-schools/sites to assess whether student records were confidentially maintained; i.e., only persons permitted by law to access the student's files were able to do so.

## 3. Completeness

For each student selected in our sample we reviewed the student's cumulative/permanent file and electronic file, to determine the completeness of the files:

- a) The Cumulative/Permanent files were considered complete if they contained the following:
  - i) All the required senior high school transcripts for the student (i.e., transcripts from the 9<sup>th</sup> through 12<sup>th</sup> grade for a student in 12<sup>th</sup> grade, etc.);
  - ii) All the required senior high school report cards for the student; and
  - iii) The required or applicable Letters of Understanding for the student.

b) Electronic file:

The electronic data files were considered complete if they contained all of the student's grades for grades 9 to his or her present grade level.

## 4. Consistency

For each student selected in our sample we performed the following procedure to determine the consistency of student grades with respect to the students' report cards, transcripts and electronic records:

We compared the student's final grades on the scan sheets (for the last advisory of the most recently completed school year) to the grades on the transcripts, the report cards, and the electronic data files (the electronic student course history (COHI) and electronic student history (SIS-HIST)).

5. Accuracy

For each student in our sample we performed the following procedures to determine the accuracy of the student records:

a) *Carnegie Units and Letters of Understanding:*

As per the Superintendent's Directive No. 521, "In September of each year students grades 9-12, shall be counseled to ascertain their status relative to their upcoming promotions or graduations so that appropriate course studies can be projected to complete any deficiencies prior to the conclusion of that school year." We reviewed the student cumulative academic record (i.e., transcripts, report cards) and compared the courses reported to the student's Letter of Understanding to determine whether classes taken and credits earned were in accordance with the DCPS Carnegie Unit and community service requirements.

- i) The Letter of Understanding shows the DCPS required Carnegie Units
- ii) The units earned to date,
- iii) The units needed to graduate
- iv) The courses scheduled for the student and the community service hours required for graduation.

The DCPS Carnegie Units required for senior high school graduation are 23.5 units, plus 100 hours of community service. Also, specific course requirements/credits comprise the 23.5 required Carnegie Units.

b) *Mathematical accuracy of credits:*

We recalculated the credits reported on the transcripts and report cards for each student sampled at each of the 16-schools/sites to ensure the mathematical accuracy of the credit count.

c) *Grade changes:*

To determine whether grade changes were properly authorized and approved, we reviewed the students electronic course history (COHI) to determine whether the student grades were updated manually (i.e., COHI), through the use of the Scanton form (B118), or transfer (XFER). Where the change was done manually, we reviewed the grade change form and interviewed the affected teacher to ascertain whether the teacher approved the grade change.

d) *Missing grades:*

We reviewed the student's report cards, transcripts and electronic data file to determine whether there were any missing grades. We reviewed the student's file to determine whether the reason for any missing or incomplete grade was properly documented.

e) *Independent studies:*

We reviewed the student's cumulative file for proper documentation, if the grade was awarded for independent studies.

f) *Transfer credits:*

We reviewed the transcripts of students transferred from within the DCPS, from other school districts or charter schools to determine whether the credits awarded by their previous school were proper and whether the courses transferred were within the DCPS curriculum. We reviewed the credits determined by the DCPS' Office of Bilingual Education (OBE) to be equivalent to DCPS Carnegie Unit credit for students transferred from foreign countries to determine whether the school adhered to the determination in awarding credits. However, we were not required to and we did not review OBE's procedures for determining equivalency.

6. **Tampering**

We reviewed the records for each student selected in our sample to determine whether there was any evidence of tampering in conjunction with the performance of all of our procedures at each of the 16 high schools/ sites (agreed-upon procedures #3 through #13).

7. **Graduation Requirements Met**

For each of the 15 students identified by DCPS who graduated from Wilson Senior High School in 2002 we performed the following procedure to determine whether the student met the DCPS graduation requirements. DCPS identified the students based on allegations made by a teacher at Wilson Senior High School. The teacher alleged that the students did not satisfy the DCPS graduation requirements because they did not meet one or more specific requirements. To determine the validity of the allegations we:

- a) Reviewed each student's record to determine whether the student met the DCPS graduation requirements of 23.5 Carnegie Units and 100 hours of community service.
- b) Obtained from the Principal and other administrative personnel the following information:
  - i) The names of the 15 students;
  - ii) Specific details of the allegations;
  - iii) Response to allegations by the counselors;
  - iv) The student's cumulative/ permanent record;
  - v) The student's final transcript;
  - vi) The student's 12<sup>th</sup> grade Letter of Understanding; and
  - vii) Electronic Course History (COHI) reports for grades 9 through 12 for each student
- c) Reviewed the allegations made and reviewed the student's records to determine if the allegations were supported;
- d) Recalculated the credits earned per the student's transcript to ensure that the correct number of Carnegie units (CU) were accumulated and counted;
- e) Reviewed the student's report card for missing or incomplete grades;
- f) Created a Letter of Understanding to corroborate the one provided to verify that the CU earned and classes taken were accurately recorded from the student's transcript for graduation purposes;
- g) Reviewed the electronic COHI reports to determine whether any manual changes were made to the student's electronic records;

- h) Reviewed the student's records for any grade change forms to ensure that any changes to the student's records, (i.e., report card, transcript, electronic data), had been approved by the appropriate official;
- i) Applied any additional CU a student received for a subject area to the requirements for elective.

**RESULTS OF AGREED-UPON PROCEDURES PERFORMED**

## RESULTS OF AGREED-UPON PROCEDURES PERFORMED:

### 1. Review of Policies and Procedures

- a) As a result of our review of the 16-schools/sites' policies and procedures and student records, we noted the following:
- (i) Most schools' policies and procedures did not address the physical or electronic access to student records;
  - (ii) Only 5 of the 16 schools had implemented the grade verification process mandated by the DCPS;
  - (iii) There was a no consistency among schools with respect to student's grades. For example, some schools had a grade system of A-F, while others included +/- to these grades. Some schools required that when a student transferred into a class, (i.e., change teachers) the student entered the class with the grade from the previous class. Other schools require the new teacher to consult with the former teacher in determining the student's grade, while some schools did not mention how a teacher should grade students who entered a course during the advisory (semester);
  - (iv) There was no consistent policy for grade changes among the 16 schools/sites. Some schools used grade change forms, while others did not. Some schools required a teacher to sign the grade change form and to give a reason for a grade change, while others did not require a reason for the grade change. In addition, some schools required the approval of the principal before a grade change could be implemented, while others did not. We noted that only one school insisted that "only teachers may obtain grade change forms, so teachers should not send students to get the forms from the attendance office;"
  - (v) There were no consistent policies regarding incomplete grades. For instance, one school directed its teachers not to give an "incomplete" for a semester or final grade, while others did not mention incomplete grades at all;
  - (vi) Many schools did not offer independent studies. Those that did, did not articulate a clear policy as to how the classes should be governed;
  - (vii) The DCPS Student Information System (SIS) has a transcript module that has never been implemented at any of the sixteen schools. According to OIT, the module was not cost effective to implement since each school had its own procedure for class scheduling and grading. Because the transcript module was never developed, each of the schools print student transcripts on grade stickers, which are then affixed to a standard transcript template in the student's cumulative file. In some instances, the grades and Carnegie Units (CU) are typed directly on the template. This process of manually typing the student grades on transcripts (by school counselors and registrars/data entry clerks) is susceptible to human error and deliberate tampering;
  - (viii) Some schools printed report cards with missing and or incomplete grades. According to OIT, the system was designed to prevent this. However, it has clearly failed to do so.
- b) Based on the above findings, we conclude that policies and procedures were not consistent with respect to the 16 school reviewed. In addition, the policies and procedures in place at the various schools were not consistently followed by school personnel.



**2. Review of Student Records**

- a) Our review of students records at the 16 schools revealed that records were inconsistent (transcripts and report cards did not agree); incomplete (missing grades); inaccurate (mathematically incorrect) and unreliable (subject to tampering, unauthorized grade changes, etc.)
- b) Because of the above findings, we conclude that internal controls over student records were inadequate to ensure the integrity, accuracy and completeness of the records.

**3. Review of the Records of 15 Graduated Students**

Our review of the records of the 15 students who graduated from Wilson Senior High School in 2002 revealed that 12 of the students did not meet the academic graduation requirements of the DCPS. Further, we saw no evidence that any of the students met the 100 hours of community service required for graduation.

**DETAILS OF RESULTS OF AGREED-UPON PROCEDURES**

## 1. ANACOSTIA SENIOR HIGH SCHOOL

### 1. Internal controls (Procedure #1, Page 7)

The school did implement the grade verification process mandated by the DCPS. However, due to the state of the student records and the results of the procedure detailed below, we conclude that internal control with respect to student grades were ineffective and there was no assurance that such grades were accurately reflected in the student records.

### 2. Confidentially maintained (Procedure #2, Page 9)

The procedure was completed without exception.

### 3. Completeness of Cumulative and Electronic files (Procedure #3, Page 9)

#### a) Cumulative Files

Nineteen of the fifty-nine student files in our sample were incomplete as follows:

- (i) The school's policy is to prepare a Letter of Understanding for all students, regardless of grade level. However, the school could not provide a Letter of Understanding for 14 students;
- (ii) Two students files did not include a transcript;
- (iii) One student's file did not include a 9<sup>th</sup> grade report card;
- (iv) One student's file did not include either a 10<sup>th</sup> or 11<sup>th</sup> grade report card;
- (v) One student's file did not include a 10<sup>th</sup> grade report card.

#### b) Electronic Files

The Electronic data files (COHI) were not provided for three students in our sample.

### 4. Consistency (Procedure #4, Page 9)

Sixteen of the 59 files in our sample were for students who transferred into Anacostia subsequent to the end of the 2001/2002 school year. Teachers' scan sheets for these 16 students were not available for review. The school could not provide teachers' scan sheets for 12 other students. Consequently, we were able to compare the teachers' scan sheets to the records of only 31 students of the sample of 59. We were also unable to review the files of 5 students for consistency because:

- (i). Electronic data (COHI) was not provided for three students;
- (ii) Two student files did not include a transcript.

### 5. Accuracy of Records (Procedure #5, Page 10)

#### a. Carnegie Units and Letters of Understanding

- (i) The Carnegie Unit (CU) count for one student was 19.0 units in the Letter of Understanding, while the transcript CU count was 20.0. The difference arose because the Letter of Understanding did not include 1.0 credit unit earned by the student during summer school;
- (ii) We could not determine whether the classes taken and credits earned by 14 students were in accordance with DCPS CU requirements because:
  - a. A Letter of Understanding was not provided for these students;

- b. Two student files did not include a transcript.
- (iii) The Letters of Understanding did not report hours earned for community service.

**b. Mathematical accuracy of credits (Procedure #5, Page 10)**

- (i) We were unable to determine the mathematical accuracy of the credit count for six students because:
  - a) Three student files did not include report cards;
  - b) Two student files did not include transcripts.
- (ii) A student received 1.0 credit for a Reading Fundamentals course taken during the 2001/2002 school year, according to the student's transcript. However, 0.5 credits were recorded on the report card. Also, this student did not have a "printed" grade or credit for Health and PE 9 on his/her report card. This information was hand written on the report card.

**c. Grade changes (Procedure #5, Page 10)**

The procedure was completed without exception.

**d. Missing grades (Procedure #5, Page 10)**

We noted the following with respect to missing grades:

- (i) One student earned credits for "Algebra 1" and "Environmental Science" during the 2001/2002 school year that were not recorded on the student's report card; and
- (ii) One student's transcript did not record credits earned for a "Biology 1" taken during the 2001/2002 school year.

**e. Independent studies (Procedure #5, Page 10)**

This school did not offer independent studies.

**f. Transfer credits (Procedure #5, Page 11)**

Our sample of 59 student records included records for sixteen students who transferred into Anacostia subsequent to the end of the 2001/2002 school year. They were required to have the courses taken and credits earned at the predecessor school evaluated. Our review of the records revealed the following:

- (i) One student received an "F" in Health & PE from his/her previous school, but the Anacostia transcript awarded a "D"; and
- (ii) One student earned a "D+" in Biology from his/her previous school but the Anacostia transcript awarded "C+".

We did not see any documentation that support these grade changes. Moreover, the nature and direction of these changes may be indicators of tampering.

**6. Tampering (Procedure #6, Page 11)**

We saw no evidence to support the grade changes made with respect to 5 (f) above. All changes were from a lower to a higher grade and may be indicators of tampering. Scan sheets were not available for 28 students, (including 16 transfer students), out of the sample of 59. Consequently, we were unable to determine whether or not tampering occurred with respect to these students' grades.

**Conclusion:**

Based on the procedures performed, we conclude with respect to Anacostia High School, that:

- (i) Internal controls were not adequate;
- (ii) Student records were incomplete, inconsistent, inaccurate and unreliable;
- (iii) Tampering may have occurred.

## **2. BALLOU SENIOR HIGH SCHOOL**

### **1. Internal controls (Procedure #1, Page 7)**

The school did not implement the grade verification procedure mandated by the DCPS. Consequently, internal controls with respect to student grades were ineffective and there was no assurance that such grades were accurately reflected in the students' records.

The principal refused to provide the teachers' scan sheets for our review. In addition, report cards were not available in many instances because it is the schools policy that they be discarded.

### **2. Confidentially maintained (Procedure #2, Page 9)**

The procedure was completed without exception.

### **3. Completeness of Cumulative and Electronic files (Procedure #3, Page 9)**

#### **a. Cumulative Files**

Twelve of the 59 student files in our sample were for students who transferred out of Ballou subsequent to the end of the 2001/2002 school year. The files for these students were not available for our review. Forty-two of the 47 files available for our review were incomplete. Some files were missing more than one item. The missing items were as follows:

- i) The school's policy is to create a Letter of Understanding for students in the 9<sup>th</sup> through the 12<sup>th</sup> grades. However, the school could not provide a Letter of Understanding for 9 of the 47 students.
- ii) Thirty-nine of the 47 files did not include report cards. Only the files of students who transferred in contained report cards. All other report cards were discarded in accordance with the school's policy.

#### **b. Electronic Files**

We were unable to determine the completeness of the electronic files for 6 of the students in our sample.

### **4. Consistency (Procedure #4, Page 9)**

The school refused to provide scan sheets for 36 students in our sample. The principal took the position that scan sheets are not necessary because the same information is provided on the COHI and SIS-HIST. Of the remaining 23 students, 12 had transferred out and their records were not available. Eleven had transferred in and the teachers' scan sheets were not available. Consequently, we were unable to test the accuracy and consistency of the students' grades recorded in the various documents.

**5. Accuracy of Records (Procedure #5, Page 10)**

**a) Carnegie Units and Letters of Understanding**

- i) We recalculated Carnegie Units on the Letters of Understanding. One student's Carnegie Units did not agree to the credits documented in the student's transcript. We noted that a course taken during the 2000/2001 school year (Western Hemisphere) was not counted in the Letter of Understanding for 0.5 credits as required.

None of the Letters of Understanding we reviewed reported the hours earned for community service.

**b) Mathematical accuracy of credits**

The school did not provide the report cards of 39 students. Consequently, we could not determine the mathematical accuracy of the credit counts for these students.

**c) Grade changes**

No exceptions were noted for the 41 electronic student records made available to us.

**d) Missing grades**

The school did not provide the report cards of 39 students. As a result, we were unable to perform this procedure with respect to the records of these students.

**e) Independent studies**

This school does not offer independent studies.

**f) Transfer credits**

We could not determine whether the courses taken and credits earned were properly transferred for 8 students of the 11 students who transferred in. The academic records provided to us were inadequate for that purpose.

**6. Tampering (Procedure #14, Page 11)**

The principal refused to provide teachers' scan sheets for our review. Consequently, we were unable to perform this procedure at this school. In addition, we were unable to review the students' report cards, which were discarded in accordance with school policy. Six of the 47 electronic files in our sample were missing. Also, as noted above, the school did not implement the grade verification process mandated by the DCPS. Absent the grade verification process, and considering the severity of the incompleteness of the student records, tampering may exist undetected, and may in fact be undetectable.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were not adequate;
- (ii) Student records were incomplete; inconsistent, inaccurate and unreliable;
- (iii) Tampering may have occurred and not be detected, and may in fact be undetectable.



### 3. BELL MULTICULTURAL SENIOR HIGH SCHOOL

#### 1. Internal Controls (Procedure #1, Page 7)

This school did not implement the grade verification process required by the DCPS. Instead, the principal reviewed a printout of grades from the registrar to determine whether there were any blank/missing grades or incomplete grades. The system will not generate a report card with any of these deficiencies. Teachers were only involved when a deficiency occurred and corrections were required.

#### 2. Confidentially maintained (Procedure #2, Page 9)

This procedure was completed without exception.

#### 3. Completeness of Cumulative and Electronic files (Procedure #3, Page 9)

##### a) Cumulative Files

Twenty of the 58 files in our sample were incomplete as follows:

- (i) According to the school counselor, a Letter of Understanding is created for 9<sup>th</sup> and 12<sup>th</sup> graders and transfer students only. However, the school could not provide a Letter of Understanding for 11 students of the sample;
- (ii) Eleven students did not have a 9<sup>th</sup> grade report card in their files;
- (iii) One student did not have a 10<sup>th</sup> grade report card in his/her files;
- (iv) 1 student did not have a transcript in his/her file.

##### b) Electronic File

Electronic data (COHI and SIS-HIST) could not be provided for six students. Consequently, we could not determine the completeness of the students' electronic files.

#### 4. Consistency (Procedure #4, Page 9)

Of our sample of 59 students, 10 transferred into Bell subsequent to the end of the 2001/2002 school year. Their records did not include teachers' scan sheets from their former schools. In addition, the school could not provide the teachers' scan sheets for another 16 students. Consequently, we were not able to compare the scan sheets for these students to other records in their files.

As a result of applying the agreed upon procedure with respect to the records made available to us, we noted the following:

- a. The teachers' scan sheets were included in 32 of the 59 files in our sample. Twelve of these scan sheets differed from other student records as follows:
  - (i) A student's final grade of "A+" noted on the teacher's scan sheet was not recorded on the student's report card;
  - (ii) One student student received an "F" for Algebra 2 & Trigonometry, according to the teacher's scan sheet, that did not appear on the transcript; and
  - (iii) Teachers' scan sheets for courses taken by 8 students did not record the student grades. However, a grade was recorded in other academic records of these students. The teachers' scan sheets for two other students showed a lower grade for

courses taken than the grades recorded in the academic records of the students. These discrepancies are detailed below:

#	Course	Records	Scan Sheet
1	U.S. History	D	NONE
2	Rsch. St. Skl. Ms.	B	A
3	Chemistry 1	D-	NONE
4	Health & PE 9	A	B
5	Art Experience	C	NONE
6	World History	D	NONE
7	Art Experience	B	NONE
8	Strat: Math & Read	D+	NONE
9	Honors English 3	B	NONE
10	Strat: Math & Read	B-	NONE

- b. We noted the following inconsistencies with respect to the records of six students in our sample:
- (i) A student transcript reported an "A+" for "Strat: Math & Read". However, this grade was missing from the students report card;
  - (ii) A student's report card did not record a grade for "Strat: Math & Read". The students transcript noted a "B-"; for the course;
  - (iii) A student's transcript did not reflect the "F" the student received on his/her report card for Algebra 2 & Trigonometry;
  - (iv) A student's transcript did not document the courses taken or the credit earned for "Apply Math Knowledge and Reading Fundamentals" completed during the 1999 summer school program;
  - (v) A student received a "B-" for "Strat: Math & Read" of on his/her transcript that was not recorded on the student's report card; and
  - (vi) A student's report card did not record a grade for "Strat: Math & Read" while the transcript recorded a "D+".
- c. We could not complete the procedure with respect to 24 students records for the following reasons:
- (i) The school could not provide teachers' scan sheets for 16 students;
  - (ii) The files of 3 students did not include their report cards;
  - (iii) Six students' electronic records had a (COHI) but did not have a corresponding scan sheet;
  - (iv) 1 student did not have a complete SIJ-HIST.

## 5. Accuracy (Procedure #5, Page 10)

### a. Carnegie Units and Letters of Understanding

- (i) We reviewed the transcripts and Letters of Understanding of all of the students in our sample and noted the following:
  - a) One Letter of Understanding awarded a student 19.5 credits, while the transcript awarded 18.5 credits; and
  - b) Another Letter of Understanding awarded a student 21.0 credit while the transcript noted an award of 20.5.credits.

- ii) We could not determine whether the classes taken and credits earned were in accordance with DCPS Carnegie Unit requirements because:
  - a) the school could not provide a Letter of Understanding for 11 of the students;
  - b) the school could not provide academic records for three transfer students or justify the grades and courses on the student's transcript.
- iii) The Letters of Understanding we reviewed did not record hours earned for community service.

**b. Mathematical accuracy of credits**

The school could not provide the report cards of three students in our sample of 59. Consequently, we could not determine the mathematical accuracy of the credit count for these students.

**c. Grade changes**

The procedure was completed without exception.

**d. Missing grades**

The report cards of four students did not record the following grades that appeared in other academic records. The records did not contain any explanation for the missing grades:

- (i) One student's report card did not reflect an "A+" awarded for "Strat: Math & Read";
- (ii) Two students' report cards were missing grades of "B-" awarded for "Strat: Math & Read"; and
- (iii) Another student's report card was missing a "D+" awarded for "Strat: Math & Read".

**e. Independent studies**

This school offers independent studies on a case-by-case basis to 12<sup>th</sup> graders only. However, we did not note any instance of credits being awarded to any student for independent studies.

**f. Transfer credits**

Of the 59 students in our sample, 10 were transferred into Bell subsequent to the end of the 2001/2002 school year. The information forwarded for one of these student's from the transferring school was illegible; otherwise, we were able to complete this procedure with respect to these students without exception.

**6. Tampering (Procedure #14, Page 11)**

With respect to this procedure, we note the following:

- Scan sheets were not available for 26 students in our sample, 10 of whom were transfer students;
- Of the 32 students for whom scan sheets were available, 12 had grades recorded in their student records that did not agree with the scan sheets (i.e. the grades were different or

a grade was not recorded in the scan sheet at all). The differences were not supported by any documentation in the student records;

- In all instances where grades were recorded on the scan sheets and the student records, the grades in the student records were higher than that recorded on the scan sheets.

These findings could be indications of tampering with the grading process, particularly since the school did not implement the grade verification process mandated by the DCPS. In the absence of the grade verification process, tampering may exist and not be detected, and may in fact be undetectable.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were not adequate;
- (ii) Student records were incomplete, inconsistent, inaccurate, and unreliable;
- (iii) Tampering may have occurred and not be detected, and may in fact be undetectable.

#### **4. BENJAMIN BANNEKER SENIOR HIGH SCHOOL**

##### **1. Internal Controls (Procedure #1, Page 7)**

The school did not implement the grade verification process mandated by the DCPS. Consequently, internal controls with respect to student grades were ineffective and there was no assurance that grades were accurately reflected in the student's records.

##### **2. Confidentially maintained (Procedure #2, Page 9)**

The procedure was completed without exception.

##### **3. Completeness of Cumulative and Electronics Files (Procedure #3, Page 9)**

###### **a. Cumulative Files**

Three students' files in our sample were incomplete and one student's files were missing (out of a sample of 59 student files). Details are as follows:

- (i) Two students' files did not contain a 9<sup>th</sup> grade report card;
- (ii) The school could not provide the file for one student;
- (iii) One student's files did not contain the 10<sup>th</sup> and 11<sup>th</sup> grade report cards.

###### **b. Electronic Files**

The procedure was completed without exception.

##### **4. Consistency (Procedure #4, Page 9)**

The school could not provide the report cards for three students in our sample. Consequently, we could not determine the accuracy and consistency of these students' records.

##### **5. Accuracy (Procedure #5, Page 10)**

###### **a) Carnegie Units and Letters of Understanding**

The school creates a Letter of Understanding for all students, regardless of grade level. These letters were provided to us. We did note however, that the letters did not record hours earned from community services. Such hours are a requirement for graduation from the DCPS.

###### **b) Mathematical accuracy of credit**

We could not determine the mathematical accuracy of the credit count for the three students for whom report cards were not provided.

###### **c) Grade changes**

The procedure was completed without exception.

###### **d) Missing grades**

The procedure was completed without exception.

**e) Independent studies**

The school does not offer independent studies.

**f) Transfer credits**

The procedure was completed without exception.

**6. Tampering (Procedure #6, Page 11)**

The school did not implement the grade verification process mandated by the DCPS. Absent the grade verification process, tampering may exist undetected and may in fact be undetectable.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were not adequate;
- (ii) Student records were incomplete, inconsistent, inaccurate and unreliable;
- (iii) Tampering may have existed undetected, and may in fact be undetectable.

## 5. CARDOZO SENIOR HIGH SCHOOL

### 1. Internal controls (Procedure #1, Page 7)

The school did not implement the grade verification process mandated by the DCPS. Consequently, internal controls with respect to student grades were ineffective and there was no assurance that such grades were accurately reflected in the student records.

### 2. Confidentially maintained (Procedure #2, Page 9)

The procedure was completed without exception.

### 3. Completeness of Cumulative and Electronic Files (Procedure #3, Page 9)

#### a) Cumulative Files

Thirteen of the 59 files in our sample were incomplete. One file was missing. Some of the incomplete files were missing more than one item, as follows:

- (i) One student's file did not contain any pertinent information, (i.e. cumulative file, electronic data, scans sheets, etc.);
- (ii) There were no 9<sup>th</sup> grade report cards in the files of 5 students;
- (iii) There were no transcripts in the files of 7 students;
- (iv) There were no report cards in the files of 3 students.

#### b) Electronic Files

The procedure was completed without exception.

### 4. Consistency (Procedure #4, Page 9)

a) We were unable to compare the teachers' scan sheets to the records of 17 students in our sample for the following reasons:

- (i) The school could not provide scan sheets for 2 students;
- (ii) Fourteen students were transfers and teachers' scan sheets were not available;
- (iii) One student's file was missing.

b) We were unable to determine the consistency of the students' records of two students for the following reasons:

- (i) There were no transcripts in the files of two students;

### 5. Accuracy (Procedure #5, Page 10)

#### a. Carnegie Units and Letter of Understanding

The school's policy is to create a Letter of Understanding for all students, regardless of grade level. We noted the following:

(i) The credits noted in the Letter of Understanding for two students were not consistent with the students' transcripts as follows:

- a) One student's Letter of Understanding awarded 17.5 credits. The student's transcript awarded 20.5 credits and;
- b) Another student's Letter of Understanding awarded 12.0 credits. The student's transcript awarded 14.5 credits.

- (ii) We could not determine whether classes taken and credits earned were in accordance with the DCPS Carnegie Unit requirements for 10 students for the following reasons:
  - a) There were no transcripts in the files of 7 students; and
  - b) The Letter of Understanding was not properly completed for 2 students. Consequently, we could not determine the number of credits earned by the students.
- (iii) None of the Letters of Understanding we reviewed reported hours earned for community service.

**b) Mathematical accuracy of credits**

We could not determine the mathematical accuracy of the credit count of 10 students' for the following reasons:

- (i) There were no transcripts in the files of 7 students; and
- (ii) The cumulative files of 3 students did contain a report card.

**c) Grade changes**

The procedure was completed without exception.

**d) Missing grades**

The procedure was completed without exception.

**e) Independent studies**

The school does not offer independent studies.

**f) Transfer credits**

The grade ("B") noted for "Language Literature Development 2" on the report card of one student who transferred into Cardozo during the 1999/2000 school year was changed to a "C" on the students' transcript. No documentation was provided to support the change.

**6. Tampering (Procedure #6, Page 11)**

As noted above, the school did not implement the grade verification process mandated by the DCPS. Absent the grade verification process tampering may have occurred and not be detected, and may in fact be undetectable.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were not adequate;
- (ii) Student records were incomplete, inconsistent, inaccurate, and unreliable;
- (iii) Tampering may have occurred and not be detected and may in fact be undetectable.



## 6. COOLIDGE SENIOR HIGH SCHOOL

### 1. Internal controls (Procedure #1, Page 7)

The school did not implement the grade verification process mandated by the DCPS. Consequently, internal controls with respect to student grades were ineffective and there was no assurance that such grades were accurately reflected in the student records.

### 2. Confidentially maintained (Procedure #2, Page 9)

The procedure was completed without exception.

### 3. Completeness of Cumulative and Electronic Files (Procedure #3, Page 9)

#### a) Cumulative Files

Fifty-eight of the 59 files in our samples were incomplete and one file was missing. The following items were missing from the files:

- (i) The school's policy is to create a Letter of Understanding for students in the 9<sup>th</sup> and 12<sup>th</sup> grades and for incoming students only. However, the school could not provide the Letters of Understanding for any of the students in our sample;
- (ii) Twelve files did not include 9<sup>th</sup> grade report cards;
- (iii) Eight files did not include either a 9<sup>th</sup> or 10<sup>th</sup> grade report card;
- (iv) Six files did not include a 9<sup>th</sup>, 10<sup>th</sup> or 11<sup>th</sup> grade report card;
- (v) Five files did not include a 10<sup>th</sup> grade report card;
- (vi) Two files did not include either a 10<sup>th</sup> or 11<sup>th</sup> grade report card;
- (vii) Four files did not include a transcript;
- (viii) We did not receive any information, (i.e., cumulative file, report cards, transcript, Letter of Understanding, or electronic data), for one student.

#### b) Electronic Files

The school did not provide the electronic data (COHI and SIS-HIST) for 12 students. Consequently, we could not determine the completeness of their electronic files.

### 4. Consistency (Procedure #4, Page 9)

We were unable to compare the teachers' scan sheets to the records of 46 students in our sample for the following reasons:

- a) Two students were transfers whose files did not contain the teachers' scan sheets;
- b) The school was unable to provide scan sheets for 44 students.

### 5. Accuracy (Procedure #5, Page 10)

#### a) Carnegie Units and Letters of Understanding

The school could not provide Letters of Understanding for any of the students in our sample. Consequently, we could not determine whether the classes taken and credits earned were in accordance with the DCPS Carnegie Unit requirements and community service requirements.

**b) Mathematical accuracy of credits**

The school could not provide report cards for 33 students in our sample. Consequently, we could not determine the mathematical accuracy of the students' credit count.

**c) Grade changes**

We were not able to perform this test for 12 students in our sample because the school could not provide electronic files for these students. Of the records tested, we noted no exceptions with respect to grade charges.

**d) Missing grades**

The procedure was completed without exception.

**e) Independent studies**

The school does not offer independent studies.

**f) Transfer credits**

The procedure was completed without exception.

**6. Tampering (Procedure #6, Page 11)**

Because the school did not implement the grade verification process mandated by the DCPS, tampering may have existed and not be detected, and may in fact be undetectable.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were not adequate;
- (ii) Student records were incomplete, inconsistent, inaccurate, and unreliable;
- (iii) Tampering may have existed undetected, and may in fact be undetectable.

## 7. DUNBAR SENIOR HIGH SCHOOL

### **1. Internal controls (Procedure #1, Page 7)**

The school did implement the grade verification process mandated by the DCPS. However, due to the state of the student records and the results of the procedures detailed below, we conclude that internal controls with respect to student grades were ineffective and there was no assurance that such grades were accurately reflected in the student records.

### **2. Confidentially maintained (Procedure #2, Page 9)**

The procedure was completed without exception.

### **3. Completeness of Cumulative and Electronic files (Procedure #3, Page 9)**

#### **a) Cumulative Files**

Eighteen files in our sample of 59 were incomplete. Two files were missing. Some of the incomplete files were missing more than one item. The missing items were as follows:

- (i) It is the school's policy to create a Letter of Understanding for all students in grades 9–12. However, the school could not provide a Letter of Understanding for 14 students in our sample;
- (ii) Two student's file did not contain a transcript;
- (iii) Three students' files did not contain a 9th grade report card;
- (iv) Six students' files did not contain a report card;
- (v) One student's file did not contain either a 9th or 11th grade report card;
- (vi) One student did not have a 10<sup>th</sup> grade report card in his/her file.

#### **b) Electronic Files**

The school could not provide electronic data (COHI and SIS-HIST) for six students in our sample. Consequently, we could not determine the completeness of those files.

### **4. Consistency (Procedure #4, Page 9)**

The school could not provide the teachers' scan sheets for 31 of the 59 student files in our sample. In addition, 19 students had transferred in. Scan sheets were not available for these students. Also, the school did not provide report cards for 11 students, and two students' file did not include a transcript. Of the records available for our review, we noted the following:

- a) Two (2.0) credits were reported on the transcript of one student (for Army Jr. ROTC). The report card reported 1.0 credit.

## 5. Accuracy (Procedure #5, Page 10)

### a) Carnegie Units and Letters of Understanding

- (i) The transcripts of three students were not consistent with their Letters of Understanding as follows:
  - a) One student's transcript reported a credit of 1.0 for "Art 1". However, the Letter of Understanding reported a credit of 0.5 for the same course. Also, the transcript reported zero credits for electives. The Letter of Understanding reported 0.5 credits;
  - b) One student's transcript reported a credit of 1.0 for "Adapt Health and PE". However, the Letter of Understanding did not report this credit; and
  - c) One student's transcript reported a credit of 2.0 for Army Jr. ROTC. However, the Letter of Understanding awarded a credit of 1.0.
- (ii) We could not determine whether classes taken and credits earned by 15 students were in accordance with DCPS Carnegie Unit requirements for the following reasons:
  - a) Two student's file did not contain a transcript;
  - b) One student's file contained a Letter of Understanding that was not completed by a counselor. In addition, the credits had not been properly calculated;
  - c) The school could not provide a Letter of Understanding for 14 students;
- (iii) The Letters of Understanding in our sample did not report hours earned for community service.

### b) Mathematical accuracy of credits

The school could not provide report cards for 11 students. In addition, the transcript of one student reported 2.0 credits awarded for Army Jr. ROTC, a one-year course while the report card showed 1.0 credit for this course.

### c) Grade changes

The school could not provide electronic records for 6 students. The procedure was completed with respect to the remaining students without exception.

### d) Missing grades

The procedure was completed without exception.

### e) Independent studies

This school does not offer independent studies.

### f) Transfer credit

The procedure was completed without exception.

**6. Tampering (Procedure #6, Page 11)**

Of the 59 student records included in our sample:

- a) Twenty files were incomplete;
- b) The school could not provide scan sheets for 31 students;
- c) Scan sheets were not available for an additional 19 students who had transferred in;
- d) The school could not provide the electronic files for 6 students.

We also noted that all administrative staff (i.e., principal, assistant principals, registrar and counselors) used the same password to gain read/write access to students' electronic record. Because of these factors, the opportunity for tampering was greatly enhanced and the reliability of the students' records was questionable.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were inadequate;
- (i) Student records were incomplete, inconsistent, inaccurate, and unreliable;
- (i) We could not conclude with respect to tampering because a significant number of files selected for review were not made available to us.

## **8. EASTERN SENIOR HIGH SCHOOL**

### **1. Internal controls (Procedure #1, Page 7)**

The school did not implement the grade verification process required by the DCPS. In addition, counselors are authorized by the principal to make grade changes without evidence of prior approval. Consequently, there was no assurance that students' grades were accurately reflected in the students' records. In addition, internal controls over access to the students' electronic data files were inadequate. Counselors, the registrar and administrative staff all shared the same password, allowing them read/write access to the student records.

### **2. Confidentially maintained (Procedure #2, Page 9)**

The procedure was completed without exception.

### **3. Completeness of Cumulative and Electronic Files (Procedure #3, Page 9)**

#### **a) Cumulative Files**

Seven of the 59 files in our sample were incomplete as follows:

- (i) A Letter of Understanding is required for all 9<sup>th</sup> and 12<sup>th</sup> graders. However, the school could not provide a Letter of Understanding for five students;
- (ii) One student's file did not include a 9<sup>th</sup> grade report card;
- (iii) One student's file did not include a 10<sup>th</sup> grade report card.

#### **b) Electronic File**

The procedure was completed without exception.

### **4. Consistency (Procedure #4, Page 9)**

The school could not provide teachers' scan sheets for 29 students. An additional twenty-one students transferred in and their scan sheets were not available for review. Consequently, we were able to compare the teachers' scan sheets with the students' records for only 9 of the sample of 59. No exceptions were noted with respect to these 9 records.

### **5. Accuracy (Procedure #5, Page 10)**

#### **a) Carnegie Units and Letters of Understanding**

The school could not provide a Letter of Understanding for five students. Consequently, we could not determine whether classes taken and credits earned were in accordance with DCPS Carnegie Unit requirements. In addition, the Letters of Understanding did not report hours earned for community service.

**b) Mathematical accuracy of credits**

The procedure was completed without exception.

**c) Grade changes**

The procedure was completed without exception.

**d) Missing grades**

The procedure was completed without exception.

**e) Independent studies**

The school does not offer independent studies.

**f) Transfer credit**

The procedure was completed without exception.

**6. Tampering (Procedure #6, Page 11)**

As noted above, the school did not implement the DCPS grade verification process. Absent the grade verification process, tampering may have existed and not be detected, and may in fact be undetectable. Consequently, student records may not be reliable.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were inadequate;
- (ii) Student records were incomplete, inconsistent, and unreliable.
- (iii) Tampering may have existed and not be detected, and may in fact be undetectable.

## **9. DUKE ELLINGTON SCHOOL FOR THE ARTS**

### **1. Internal control (Procedure #1, Page 7)**

The school did implement the grade verification process mandated by the DCPS. However, due to the disorganized state of the student records and the results of the procedures detailed below, we conclude that internal controls with respect to student grades were ineffective and there was no assurance that such grades were accurately reflected in the student records.

### **2. Confidentially maintained (Procedure #2 Page 9)**

The procedure was completed without exception.

### **3. Completeness of Cumulative and Electronic Files (Procedure #3, Page 9)**

#### **a) Cumulative Files**

Twelve files in our sample of 59 were incomplete. Two files were unavailable for review. Details with respect to the incomplete files are as follows:

- (i) The school's policy requires a Letter of Understanding be prepared for all students at the beginning of the school year. However, the school could not complete the Letter of Understanding for two students in our sample;
- (ii) Twelve files did not include any report cards;
- (iii) One file did not include a transcript;
- (iv) Files were not available for two foreign exchange students.

#### **b) Electronic files**

The school could not provide the electronic data (COHI) for 18 students.

### **4. Consistency (Procedure #4, Page 9)**

The school could not provide the teachers' scan sheets for 36 students in our sample. In addition, 6 students transferred in and their scan sheets were not available for review. Two files were missing. We noted the following exceptions with respect to the remaining 15 files:

- (i) One transcript reported 0.5 credits for "Concert Choir". The report card reported 1.0 for the same course;
- (ii) A student received a "C+" for "English 1" on his/her report card, but received a "D-" on his/her transcript for the same course. Also, the student was credited with an "A" on his/her report card (for "Kinesthetic 2") that was not recorded on the transcript;
- (iii) One student's transcript noted two courses with grades of "D" and "C" that did not appear on the student's report card, ("Vocal Technique 2". and "Mt. and Ear Training 2");
- (iv) One student earned a "D+" for "English 1" on the teacher's scan sheet, but received a "C" on the electronic file and a "C+" on the related transcript;
- (v) One student's transcript and related report card reported a "C-" for "Vocal Technique 2", while the COHI reported an "F"; and
- (vi) One student's COHI reported a "D" for "Vocal Technique 3". The student's report card reported a missing/incomplete grade.



## **5. Accuracy (Procedure #5, Page 10)**

### **a) Carnegie Units and Letters of Understanding**

The Letters of Understanding in our sample did not report hours earned for community service.

### **b) Mathematical accuracy of credits**

We noted the following inconsistencies between the transcripts and report cards:

- (i) A student received 1.0 credit for both "Algebra 1" and "Algebra 2" on his/her report card, but only 0.5 credits on the related transcript;
- (ii) A student received 0.5 credits for "Dance History 2" on his/her report card, but only 1.0 credit on the related transcript.

### **c) Grade changes**

We noted the following manual grade changes that were not supported by authorized documentation:

- (i) One student's grades for "Geometry", "World History 2" and "English 3" were changed manually. However, only the grades for "English 3" had some documented support as to the reason the change was made; and
- (ii) The academic records of another student noted a "C-" for "Vocal Technique 2" while the COHI reported an "F". No reason for the manual change was noted in the records.

### **d) Missing grades**

One student's transcript reported two courses that did not appear on the student's report card ("Vocal Technique 2" and "Mt. And Ear Training 2") with grades of "D" and "C", respectively.

### **e) Independent studies**

Although the school offers independent studies to 12<sup>th</sup> graders on a case-by-case basis, none of the student records we reviewed reported any credits for independent studies.

### **f) Transfer credits**

The grade transfer of one student in our sample was not supported by the appropriate documentation.

#### **6. Tampering (Procedure #6, Page 11)**

The school could not provide teachers' scan sheets for 36 students in our sample. Five students transferred in and teachers' scan sheets were not available for review. In addition, records were not available for two foreign exchange students in our sample. Consequently, we were able to compare the teachers' scan sheets to the records of only 15 students in our sample of 59. Twelve of these files were incomplete. Because if this, and the fact that all members of the administrative staff (i.e., principal, assistant principals, registrar and counselors) used the same password to gain read/write access to students' electronic record, tampering may have occurred without being detected.

#### **Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were inadequate;
- (ii) Student records were incomplete, inconsistent, inaccurate and unreliable.
- (iii) Tampering may have existed and not be detected, and may in fact be undetectable.

## 10. LUKE C MOORE SENIOR HIGH SCHOOL

### 1. Internal controls (Procedure #1, Page 7)

The school did implement the grade verification process mandated by the DCPS. However, due to the disorganized state of the student records and the results of the procedures detailed below, we conclude that internal controls with respect to student grades were ineffective and there was no assurance that such grades were accurately reflected in the student records.

### 2. Confidentially maintained (Procedure #2, Page 9)

The procedure was completed without exception.

### 3. Completeness of Cumulative and Electronic Files (Procedure #3, Page 9)

#### a) Cumulative Files

Of the 59 student records in our sample, 53 were incomplete and records were not available for one student who was expelled during the school year. The incomplete files were missing the following items:

- (i) The school's policy is to create a Letter of Understanding for 9<sup>th</sup> graders, 12<sup>th</sup> graders and transfer students. However, the school could not provide a Letter of Understanding for 16 students in our sample;
- (ii) Twelve files did not include transcripts;
- (iii) Forty-six files did not include report cards.

#### b) Electronic Files

Electronic data was not provided for five students. Consequently, we could not determine the completeness of these students' electronic files.

### 4. Consistency (Procedure #4, Page 9)

Forty of the 59 students in our sample transferred in after the end of the 2001/2002 school year. Because teachers' scan sheets were not available, we could not compare the scan sheets to the students' records for consistency. In addition, a transcript was not included in the records of 3 of the 18 students in our sample for whom the school was able to provide the teachers' scan sheets. Consequently, we were unable to complete this procedure for any of the student records in our sample.

**5. Accuracy (Procedure #5, Page 10)**

**a) Carnegie Units and Letters of Understanding**

We could not determine whether classes taken and credits earned by 18 students in our sample were in accordance with the DCPS Carnegie Unit and community service requirements because:

- (i) The files of sixteen students did not include a Letter of Understanding;
- (ii) The files of 18 students did not include a transcript.

The Letters of Understanding we reviewed did not record hours earned for community service.

**b) Mathematical accuracy of credits**

We noted the following:

- (i) We could not determine the accuracy and consistency of the credits awarded to the 6 students for whom transcripts were not available.
- (ii) We could not determine the accuracy and consistency of credits awarded to 40 students for whom reports cards were not available.

**c) Grade changes**

The procedure was completed without exception.

**d) Missing grades**

The procedure was completed without exception.

**e) Independent studies**

The school offers independent studies to students in the 12<sup>th</sup> grade only. None of the students in our sample (for whom records were available) received credit for independent studies.

**f) Transfer credits**

Adequate academic records were not available to support the grades of the forty students who transferred into Luke C Moore subsequent to the end of the 2001/2002 school year. Therefore, we were unable to determine whether the basis for credits awarded was properly documented or whether the courses transferred were in accordance with the DCPS curriculum.

**6. Tampering (Procedure #6, Page 11)**

Fifty-three of the 58 student records in our sample were incomplete. Also, teachers' scan sheets were available for only 18 students, and 3 of the 18 students' records contained a transcript. Consequently, we were unable to determine whether or not evidence of tampering existed.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were inadequate ,
- (ii) Student records were incomplete, inconsistent, inaccurate and unreliable;
- (iii) We could not conclude on the questions of whether tampering occurred at this school because we were unable to review a significant number of student records.

## 11. ROOSEVELT SENIOR HIGH SCHOOL

### **1. Internal control (Procedure #1, Page 7)**

The school did not implement the grade verification process mandated by the DCPS. Consequently, internal controls with respect to student grades were ineffective and there was no assurance that such grades were accurately reflected in the students' records.

### **2. Confidentially maintained (Procedure #2, Page 9)**

The procedure was completed without exception.

### **3. Completeness of Cumulative and Electronic Files (Procedure #3, Page 9)**

#### **a) Cumulative Files**

The records of three students who transferred to another school subsequent to the end of the 2001/2002 were not available to review. The remaining 56 files in our sample were incomplete. Some files, as noted below, were missing more than one item:

- (i) The school did not provide a Letter of Understanding for any of the 56 students;
- (ii) Ten files did not contain 9<sup>th</sup> or 10<sup>th</sup> grade report cards;
- (iii) The school could not provide the files of 12 students;
- (iv) Two files did not contain a 10<sup>th</sup> grade report card;
- (v) Forty-four files did not contain a report card;
- (vi) Two files did not contain 10<sup>th</sup> and 11<sup>th</sup> grade report cards;
- (vii) Ten files did not contain a transcript.

#### **b) Electronic Files**

The school could not provide the electronic data (COHI and SIS-HIST) for 22 students.

### **4. Consistency (Procedure #4, Page 9)**

The school could not provide the teachers' scan sheets for 49 of the 59 students in our sample. In addition, teachers' scan sheets were not available for the 3 students who transferred out. Eleven students subsequently transferred in. Consequently, we were able to compare the teachers' scan sheets to the students' records (for consistency) for only one of the files in our sample. We noted no exceptions with respect to this one file.

### **5. Accuracy (Procedure #5, Page 10)**

#### **a) Carnegie Units and Letters of Understanding**

Because the school did not provide Letters of Understanding for any of the 56 students in our sample, we could not determine whether classes taken and credits earned by these students were in accordance with the DCPS Carnegie Unit requirements, or whether community service requirements were met.

**b) Mathematical accuracy of credits**

We could not determine the accuracy and consistency of credits earned by students because the school could not provide a significant numbers of report cards.

**c) Grade changes**

We could not complete this procedure because electronic records were not provided for 22 students. In addition, most of the files provided to us were missing some or all of the student's report cards.

**d) Missing grades**

The following grades that appeared in other academic records of three students were missing from the students report cards:

- (i). One student's transcript reported a "B" for "Biology". The student's report card did not report this grade;
- (ii). One student's report card was missing grades for "English 1", "Algebra 1", and "Math Foundations 1". However, a grade for these subjects is reported on the student's transcript; and
- (iii). One student's transcript was missing the grades for "Algebra 2" and "Trigonometry" that were recorded on the student's report card.

**e) Independent studies**

The school does not offer independent studies.

**f) Transfer credits**

Adequate academic records were not available to support the grades of 11 students who transferred into Roosevelt Senior High School subsequent to the end of the 2001/2002 school year. Therefore, we were unable to determine whether the basis for credits awarded was properly documented or whether the courses transferred were in accordance with the DCPS curriculum.

**6. Tampering (Procedure #6, Page 11)**

We were unable to complete this procedure because a significant number of files were not provided to us.

**Conclusion:**

Based on the procedures performed, we determine that:

- (i) Internal controls were inadequate;
- (ii) Student records were incomplete, inconsistent, inaccurate and unreliable
- (iii) We were unable to complete the procedures with respect to "tampering" because of the significant number of files not made available to us.

## 12. SCHOOL WITHOUT WALLS SENIOR HIGH SCHOOL

### **1. Internal controls (Procedures #1, Page 7)**

The school did not implement the grade verification process mandated by the DCPS. Consequently, there was no assurance that grades were accurately reflected in the student records. In addition, the Principal, Assistant Principal, four counselors, and the registrar shared the same password which allowed them read/write access to the students' records. The Principal did issue a directive that counselors were not to write to the records. However, it was unlikely that this was sufficient to prevent staff not authorized to make changes to the record from doing so.

### **2. Confidentially maintained (Procedure #2, Page 9)**

The procedure was completed without exception.

### **3. Completeness of Cumulative and Electronic Files (Procedure #3, Page 9)**

#### **a) Cumulative Files**

Forty-three of the 59 student cumulative files in our sample were incomplete. Some files were missing more than one item. The missing items were as follows:

- (i) It is the policy of the school to create a Letter of Understanding for 9<sup>th</sup> and 12<sup>th</sup> grade students. However, the school could not provide a Letter of Understanding for two students;
- (ii) The school could not provide cumulative files for four students;
- (iii) Twelve student files did not contain either a 9<sup>th</sup> or 10<sup>th</sup> grade report card;
- (iv) Twenty-one student files did not contain a 9<sup>th</sup> grade report card;
- (v) Four student files did not contain any report cards.

#### **b) Electronic Files**

The school could not provide all of the electronic data (COHI) for ten students in our sample. Consequently, we were unable to determine the completeness of the electronic files with respect to these students.

### **4. Consistency (Procedure #4, Page 9)**

We were unable to perform this procedure for 28 students in our sample because:

- (i) Eleven students transferred into the school subsequent to the end of the 2001/2002 school year and their teachers' scan sheets were not available;
- (ii) The school could not provide the teachers' scan sheets for 17 students.

### **5. Accuracy (Procedure #5, Page 10)**

#### **a) Carnegie Units and Letters of Understanding**

The school could not provide a Letter of Understanding for two students. Consequently, we could not determine whether classes taken and credits earned by these students were in accordance with the DCPS Carnegie Unit requirements. In addition, none of the Letters of Understanding we reviewed recorded hours earned for community service.



**b) Mathematical accuracy of credits**

Thirty-Seven (37) of the 59 students' cumulative files in our sample did not contain all of the relevant report cards. Consequently, we were unable to determine the mathematical accuracy of the credits awarded to these students.

**c) Grade changes**

The procedure was completed without exception.

**d) Missing grades**

The procedure was completed without exception.

**f) Independent studies**

Although this school does offer independent studies, none of the students in our sample received credit for this subject.

**f) Transfer credits**

The procedure was completed without exception.

**6. Tampering (Procedure #6, Page 11)**

Because the school did not implement the grade verification process mandated by the DCPS, tampering may have existed undetected, and may in fact be undetectable. In addition, all members of the administrative staff (i.e., principal, assistant principal, registrar and counselors) used the same password to gain read/write access to students' electronic records, thus increasing the possibility of tampering.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were inadequate;
- (ii) Student records were incomplete, inconsistent, inaccurate and unreliable;
- (iii) Tampering may have existed undetected, and may in fact be undetectable

### **13. SPINGARN SENIOR HIGH SCHOOL**

#### **1. Internal controls (Procedure #1, Page 7)**

This school did not implement the grade verification process mandated by the DCPS. Consequently, internal controls with respect to student grades were ineffective and there was no assurance that grades were accurately reflected in the student records.

#### **2. Confidentially maintained (Procedure #2, Page 9)**

The procedure was completed without exception.

#### **3. Completeness of Cumulative and Electronic Files (Procedure #5, Page 9)**

##### **a) Cumulative Files**

Seventeen of the 59 cumulative files in our sample and available for testing were incomplete. The files of two students who transferred out subsequent to the beginning of the 2002/2003 school year were not available. The following information was missing from the files:

- (i) The files of six students did not contain transcripts;
- (ii) The files of four students did not contain 9<sup>th</sup> grade report cards;
- (iii) The files of four students did not contain any report cards;
- (iv) The file of one student did not contain a 10<sup>th</sup> grade report card;
- (v) The file of one student did not contain either a 9<sup>th</sup> or 10<sup>th</sup> grade report card;
- (vi) The file of two students contained an incomplete transcript (the 10<sup>th</sup> grade information was missing).
- (vii) One student did not have a 9<sup>th</sup> or 11<sup>th</sup> grade report card in their file.

##### **b) Electronic Files**

The school could not provide electronic data (COHI and SIS-HIST) for two students in our sample.

#### **4. Consistency (Procedure #4, Page 9)**

We were unable to perform this procedure for 30 of the 57 files in our sample for the following reasons:

- a) A file was not available for two student who transferred out;
- b) The teachers' scan sheets were not available for 29 students who transferred in;
- c) Many of the remaining 27 files were missing transcripts or report cards.

#### **5. Accuracy (Procedure #5, Page 10)**

##### **a) Carnegie Units and Letters of Understanding**

The files of seven students' in our sample did not contain transcripts. Consequently, we could not determine whether classes taken and credits earned were in accordance with the DCPS Carnegie Unit requirements. In addition, the Letters of Understanding did not report hours earned for community service for any of the students in our sample.

**b) Mathematical accuracy of credits**

We could not determine the mathematical accuracy of credits awarded to 17 students in our sample because transcripts and/or report cards were missing from their files.

**c) Grade changes**

The procedure was completed without exception.

**d) Missing grades**

The procedure was completed without exception.

**e) Independent studies**

The school does not offer independent studies.

**f) Transfer credits**

The procedure was completed without exception.

**6. Tampering (Procedure #6, Page 11)**

As noted above, the school did not implement the grade verification process mandated by DCPS. Absent the grade verification process, tampering may have existed and not be detected, and may in fact be undetectable.

**Conclusion:**

Based on the procedures performed, we concluded that:

- (i) Internal controls were inadequate;
- (ii) Student records were incomplete, inconsistent, inaccurate and unreliable;
- (iii) Tampering may have existed undetected, and may in fact be undetectable.

## 14. MM WASHINGTON SENIOR HIGH SCHOOL

### **1. Internal controls (Procedure #1, Page 7)**

The school did implement the grade verification procedures mandated by the DCPS. Nevertheless, because of the state of the students' records, and the results of the procedures detailed below, we conclude that internal controls with respects to student grades were ineffective and there was no assurance that such grades were accurately reflected in the students' records.

### **2. Confidentially maintained (Procedure #2, Page 9)**

The procedure was completed without exception.

### **3. Completeness of Cumulative and Electronics Files (Procedure #3, Page 9)**

#### **a) Cumulative Files**

Thirteen of the 59 files in our sample were incomplete as follows.

- (i) A Letter of Understanding was required for students at all grade levels. However, the school could not provide a Letter of Understanding for one student;
- (ii) The files of five students did not contain transcripts;
- (iii) The files of seven students did not contain 9th grade report cards;
- (iv) The file of one student did not contain a 10th grade report card;
- (v) The file of one student did not contain either a 9th or 10th grade report card;
- (vi) The file of one student did not contain either a 10th or 11th grade report card;
- (vii) The file of one student did not contain an 11th grade report card.

#### **b) Electronic Files**

Electronic data was not provided for four students. Consequently, we could not determine the completeness of these files.

### **4. Consistency (Procedure #4, Page 9)**

We were unable to complete this procedure for 32 of the 59 files in our sample for the following reasons:

- a) Teachers' scan sheets were not available for 14 students who transferred in during the school year;
- b) The school could not provide scan sheets for an additional 17 students.

Of those files for which we were able to perform this procedure, we noted the following:

- a) The transcript for one student reported an "F" for "Algebra 2" while the other academic records reported a "D" for the same course (2001/2002 school year);
- b) One student's transcript did not report two courses from the 1999/2000 school year (DC History/Government" and "Computer App 1) that appeared on the student's report card;

## 5. Accuracy (Procedure #5, Page 10)

### a) Carnegie Units and Letters of Understanding

- (i) We noted the following inconsistencies between the transcripts and Letters of Understanding for 19 students in our sample:
  - a) One student failed "Spanish 1" during the 2001/2002 school year, but received 1.0 credit according to the Letter of Understanding;
  - b) The Letter of Understanding overstated the credits awarded to one student for "DC History/Government" (1.0) and "Foreign Languages" (0.5) while understating the credits awarded for "Math" (0.5), "Career" (1.0) and "Electives" (0.5);
  - c) The Letter of Understanding awarded one student 2.0 credits for "Math", but the transcript noted only 1.0 credit. In addition, the transcript reported credits of 4.0 while the Letter of Understanding reported 4.5;
  - d) We noted that one student's Letter of Understanding overstates "Math" and "Electives" by 0.5 and 1.5 credits respectively;
  - e) One student was awarded a 1.0 credit for "Algebra 1", a course the student failed during that school year (2000/2001);
  - f) The Letter of Understanding awarded one student 2.0 credits for the "Foreign Language" requirement. However, the transcript noted only 1.0 credit. In addition, the credit awarded for "Health and PE" did not appear on the transcript;
  - g) One student's Letter of Understanding was incomplete and did not show an aggregate sum for credits earned;
  - h) One student's Letter of Understanding reported 2.0 credits for "Foreign Language". However, the transcript noted that only one course was taken to meet this requirement; and
  - i) We noted the following differences (Diff) between the Letter of Understanding (LOU) and the transcripts of 11 students:

#	LOU	Transcript	Diff
1	19.0	18.0	1.0
2	20.0	20.5	(0.5)
3	20.0	19.0	1.0
4	0.5	-	0.5
5	18.75	18.25	0.5
6	20.0	19.0	1.0
7	18.0	17.0	1.0
8	21.0	19.5	1.5
9	5.5	6.0	(0.5)
10	18.5	19.0	(0.5)
11	10.0	12.0	(2.0)

- ii) The Letters of Understanding we reviewed did not report hours earned for community service.

**b) Mathematical accuracy of credits**

We could not determine the mathematical accuracy of credits awarded to 18 students in our sample because:

- a) The transcripts of five students were not provided to us; and
- b) The cumulative files of eleven students did not contain report cards.

We noted that one student's report card credit count (19.5 credits) did not agree with his/her transcript credit count (17.0 credits).

**c) Grade changes**

The procedure was completed without exception.

**d) Missing grades**

One student was awarded a "B" for "Math Foundations 1" for the 2001/2002 school year. However, the grade was missing from the students' report card. In addition, there were three courses in the student reading records which did not appear on the student's report card for the 1999/2000 school year (Health Care, World Geography and Math Foundations 2).

**g) Independent studies**

The school did not offer independent studies.

**h) Transfer credits**

We noted the following discrepancies pertaining to transfer credits:

- a) A 0.5 Credit earned during the 2001/2002 school year for "Experience in Food Nutrition" did not appear on the students' Letter of Understanding;
- b) One student's transcript reported a credit of 1.0 for "Health and PE" earned during the 2001/2002 school year. The Letter of Understanding reported a credit of 0.5.

**6. Tampering (Procedure #6, Page 11)**

Even though this school did implemented the DCPS grade verification process, due to the poor state of the student records, we were unable to complete sufficient procedures to determine whether or not tampering may have occurred. However, we did note numerous instances of inconsistencies in the student records. The quantity, nature and direction of these inconsistencies, particularly those noted at step 5a above, may be indicators of tampering.

**Conclusion:**

Based on the procedures performed, we concluded that:

- (i) Internal controls were inadequate;
- (ii) Student records were incomplete, inconsistent, inaccurate, and unreliable.
- (iii) Tampering may have occurred undetected, and may in fact be undetectable.

## **15. WILSON SENIOR HIGH SCHOOL**

### **1. Internal controls (Procedure #1, Page 7)**

The school did not implement the grade verification process mandated by the DCPS. Consequently, internal controls with respect to student grades were ineffective and there was no assurance that grades were accurately reflected in the student records. In addition, all administrative personnel shared the same password, allowing them/read access to the student records.

### **2. Confidentially maintained (Procedure #2, Page 9)**

The procedure was completed without exception.

### **3. Completeness of Cumulative and Electronic Files (Procedure #3, Page 9)**

#### **a) Cumulative Files**

One of the 59 students in our sample had transferred out of the school and their files were not available for review. Fifty-eight (58) of the remaining files available for review were incomplete as follows.

- (i) The school's policy is to create a Letter of Understanding for 9<sup>th</sup> and 12<sup>th</sup> graders. However, letters could not be provided for 13 students;
- (ii) Three files did not contain a transcript;
- (iii) Five files did not contain a 9<sup>th</sup> or 10<sup>th</sup> grade report card;
- (iv) The grades of 24 9<sup>th</sup> grade students were not recorded on their transcripts;
- (v) The files of four students did not contain a 9<sup>th</sup> or 11<sup>th</sup> grade report card;
- (vi) The files of fourteen students did not contain a 10<sup>th</sup> grade report card;
- (vii) The file of one student did not contain a 9<sup>th</sup> grade report card;
- (viii) The file of one student did not contain a 10<sup>th</sup> and 11<sup>th</sup> grade report card;
- (ix) One student's transcript did not contain 9<sup>th</sup> or 10<sup>th</sup> grade information;
- (x) The files of nineteen students did not contain report cards.

#### **b) Electronic Files**

We could not determine the completeness of the electronic file of fourteen students because:

- a) The school could not provide thirteen COHI files;
- b) The 10<sup>th</sup> grade SIS-HIST information of one student could not be provided.

### **4. Consistency (Procedure #4, Page 9)**

We were unable to complete this procedure for 52 of the 59 records in our sample. Teachers' scan sheets were not available for 13 students who transferred in subsequent to the end of the 2001/2002 school year. In addition, the school could not provide the teachers' scan sheets for 39 students, and three students had transferred out. As a result, we were able to complete this procedure for only 6 students' records in our sample. We noted the following with respect to those records:



- a) The teacher's scan sheet of one student reported an "A" for "Health and PE" while the other academic records reported a "C";
- b) One student's academic records reported an "A" for "Honors Algebra". However, the teacher's scan sheet reported a "C"; and
- c) One student's COHI reported an "F" for "Laboratory Tech". The student's other academic records reported a "D-" for this course.

**5. Accuracy (Procedure #5, Page 10)**

**a) Carnegie Units and Letters of Understanding**

We could not determine whether classes taken and credits earned by 16 students were in accordance with the DCPS Carnegie Unit requirements. The school could not provide a Letter of Understanding for 15 students and the files of 13 students did not contain a transcript. In addition, the Letters of Understanding did not report hours earned for community service.

**b) Mathematical accuracy of credits**

We could not determine the accuracy of credits earned by 52 students for the following reasons:

- a) The cumulative files of forty-one students did not contain a transcript;
- b) The school could not provide report cards for 47 students.

**c) Grade changes**

We were unable to perform this procedure for 13 students in our sample whose electronic records could not be provided to us. Of those records made available to us, we noted that manual grade changes had been made with respect to seven courses taken by four students (as follows) without the proper supporting documents:

- (i) One student's record disclosed unsupported changes to grades for "AP English and Composition", "Advanced French", "AP Calculus" and "Physics 1";
- (ii) One student's grade for "Spanish 2" was changed; -
- (iii) One student's grade for "Health and PE 2" was changed; and
- (iv) One student's grade for "Laboratory Tech" was changed.

**d) Missing grades**

The procedure was completed without exception.

**e) Independent studies**

Although the school offers independent studies, none of the students in our sample received credit for independent studies.

**f) Transfer credits**

Eight of the 13 transferred did not have documentation to support grades from another school.

**6. Tampering (Procedure #6, Page 11)**

As noted above, the school did not implement the DCPS grade verification process. Absent the grade verification process, tampering may have existed undetected and may in fact be undetectable.

Four students had a manual grade change from seven courses that were not supported by the appropriate documentation justifying the change.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were inadequate;
- (ii) Student records were incomplete, inconsistent, inaccurate, and unreliable.
- (iii) Because the school did not implement the grade verification process mandated by the DCPS, tampering may have existed and not be detected, and may in fact be undetectable.

## 16. WOODSON SENIOR HIGH SCHOOL

### **1. Internal controls (Procedure #1, Page 7)**

The school did not implement the grade verification process mandated by the DCPS. Consequently, internal controls were ineffective and there was no assurance that grades were accurately reflected in the student records.

### **2. Confidentially Maintained (Procedure #2, Page 9)**

The procedure was completed without exception.

### **3. Completeness of Cumulative and Electronic File (Procedure #3, Page 9)**

#### **a) Cumulative Files**

Nineteen of the 59 files in our sample were incomplete as follows:

- (i). Fourteen files did not contain 9<sup>th</sup> grade report cards;
- (ii). Two files did not contain either a 9<sup>th</sup> or 10<sup>th</sup> grade report card;
- (iii). One file did not contain either a 9<sup>th</sup> or 11<sup>th</sup> grade report card; and
- (iv). Two files did not contain any report cards.

#### **b) Electronic Files**

The school could not provide the COHI for one student in our sample.

### **4. Consistency (Procedure #4, Page 9)**

We were unable to complete this procedure for 33 of the 59 files in our sample because:

- a) The school could not provide teachers' scan sheets for 17 students;
- b) Sixteen students transferred in and their teachers' scan sheets were unavailable.

We also noted that the teachers' scan sheets of three students were not consistent with the other academic records. Specifically:

- a) One student was awarded a "C" in "English 1" on the teacher's scan sheet, but other records reported a "D" for the same course;
- b) One student was awarded an "F" in "English 1" on the teacher's scan sheet, but the other records reported a "D" for the same course; and
- c) One student was awarded an "F" for "Marching Band 1" on the teacher's scan sheet and report card, but the COHI showed a "B", the SIS-HIST reported a "B", and the students' transcript reported a "B".
- d) Three students were missing current year report cards and could not be agreed to the scan sheet.

### **5. Accuracy (Procedure #5, Page 10)**

#### **a) Carnegie Units and Letters of Understanding**

Report cards were missing from the cumulative files of two students. Consequently, we could not determine whether classes taken and credits earned were in accordance with the DCPS Carnegie Unit requirements with respect to these students. In addition, the Letters of Understanding did not report hours earned for community service by any of the students in our sample.

**b) Mathematical accuracy of credits**

We could not determine the mathematical accuracy of the credit count for 19 students in our sample because their reports cards were not available for review.

**c) Grade changes**

The procedure was completed without exception.

**d) Missing grades**

One student's report card reported grades for "Chemistry 1", (C) and "Strat: Math and Read" (B-) that did not appear on the student's transcript.

**e) Independent studies**

The school does not offer independent studies.

**f) Transfer credits**

The procedure was completed without exception.

**6. Tampering (Procedure #6 Page 11)**

As noted above, the school did not implement the DCPS grade verification process. Absent the grade verification process, tampering may have existed undetected and may in fact be undetectable.

**Conclusion:**

Based on the procedures performed, we conclude that:

- (i) Internal controls were inadequate;
- (ii) Student records were incomplete, inconsistent, inaccurate, and unreliable.
- (iii) Because the school did not implement the grade verification process mandated by the DCPS, tampering may have existed undetected, and may in fact be undetectable.

**REVIEW OF FIFTEEN STUDENTS' RECORDS IDENTIFIED BY DCPS  
AT WILSON SENIOR HIGH SCHOOL  
TO DETERMINE WHETHER THEY MET DCPS GRADUATION REQUIREMENTS**

**1: Student No. 1**

With respect to this student we noted that:

- i) "Marching Band 1" was counted twice for Carnegie Unit (CU) requirements (U88 98/99 and U88 00/01);
- ii) The student was one (1) CU short for "English" and "Electives" and received only 21.5CU (instead of the 23.5CU required by the DCPS) prior to graduation;
- iii) Grade changes were made for the five (5) courses listed below. We saw no evidence that the appropriate grade change forms were completed and approved by the responsible officials.

Yr	School Yr	Code	Course	School	Date grade was changed
9	98/99	N16HA/02	Language Arts 1A	Wilson	04/10/02
10	99/00	R03/03	Army JROTC	Wilson	04/10/02
11	00/01	H46/01	US History	Wilson	04/10/02
		S03/01	Environmental Science	Wilson	01/11/02
		U88/01	Marching Band 1	Wilson	04/10/02

Based on the evidence and information provided to us, we conclude that the student did not meet the DCPS academic requirement graduation. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

**2: Student No. 2**

We noted that:

- i) During the 00/01 school year, the student received 2.0CU for "Architectural Design 1". The student received another 1.0CU for the same course for the 01/02 school year, for a total of 3.0CU. DCPS policies prohibit a student from earning credits for the same course twice;
- ii) A grade change was made for "Environmental Science." However, we saw no evidence that the change was properly approved and documented; and

Based on the evident and information provided to us, we conclude that (excluding the double counting of CU for "Architectural Design 1".) the student earned 23.5CU and did meet the DCPS academic requirements for graduation. However, we saw no evidence that the student met the 100 hours of community service required for graduation.

**3: Student No. 3**

With respect to this student we noted that:

- i) Three courses reported on the students' electronic COHI report for the 99/00 school year are neither on the student's transcript nor on the report card for the school year. However, the courses were recorded in the SIS-HIST;
- ii) The following grade changes were made without evidence of the appropriate forms being completed and approved:

	Year	Code	Course	School	Date
10	99/00	F11/13	Transition	Wilson	3/26/02
		N11A/13	Study Skills	Wilson	3/26/02
		N11B/13	Study Skills	Wilson	3/26/02
11	00/01	E05/00	English 3	Wilson	7/16/01

- iii) Based on our calculations, the student earned only 17.5CU. The DCPS requires 23.5CU for graduation.

We conclude that the student did not meet the DCPS academic requirements for graduation. In addition, we found no evidence that the student met the 100 hours of community service required for graduation.

**4: Student No. 4**

With respect to this student we noted that:

- i) The student was enrolled at Wilson for 4 months prior to graduation. DCPS requires a student to be enrolled for "a minimum of eight consecutive months prior to graduation." However, the Principal does have the discretion to waive this requirement.
- ii) The student received credit twice for "World Geography" for the school years 1999 and 2002;
- iii) The student earned 23.5CU, but did not earn any credit for "US Government".

We conclude that the student did not meet the DCPS academic requirement for graduation. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

**5: Student No. 5**

With respect to this student we noted that:

- i) The student was credited twice during the school years 98/99 and 00/01 for "Environmental Science" and received 1.0CU for "Biology" for school year 99/00, but did not receive CU for any other science course;
- ii) The student earned 26.5CU total, but did not meet the DCPS graduation requirements for "Science" (1.0CU).

Based on the evidence and information provided to us, we conclude that the student did not meet the DCPS academic requirements for graduation. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

**6: Student No. 6**

With respect to this student:

- i) We noted that the following grade changes were made without completion of the proper grade change forms or any other evidence of appropriate approval:

Yr	School Yr	Code	Course	School	Date Changed
9	98/99	A05/03	The Art Experience	Francis	12/05/01
		E03/03	English 1	Francis	12/05/01
		H21/03	DC Gov/ History	Francis	12/05/01
		M22/01	Integ. Math 1	Francis	12/05/01
		S21/03	Biology 1	Francis	12/05/01
10	99/00	B43/04	Business Communication	Wilson	12/05/01
11	00/01	C13/01	Expl. Child Care	Wilson	12/05/01
		E05/05	English 3	Wilson	12/05/01
		E11/02	Creative Writing	Wilson	12/05/01
		M19/05	Algebra 2	Wilson	12/05/01
		S06/02	Principles of Zoology	Wilson	12/05/01

- ii) We recalculated the student's CU. We determined that the student had earned only 23.0CU and did not meet the DCPS graduation requirements for "Music" (0.5);

Based on the evidence and information provided to us, we conclude that even if the grade changes were authorized, the student did not meet the DCPS graduation requirements as explained at (ii) above. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

**7: Student No. 7**

With respect to this student we noted that:

- i) The student's grade for "Environmental Science" was changed for the school year 99/00. We saw no evidence that this change (which occurred in January 7, 2002), was properly approved. Another grade change was made for "Geometry" on June 11, 2002 (Date of Graduation), without evidence of proper approval.

Yr	School Yr	Code	Course	School	Date Changed
10	99/00	M31/09	Geometry	Wilson	06/11/02
		S03/06	Environmental Science	Wilson	01/07/02

- ii) The student earned 22.0 totals CU which is 1.5 CU less than the DCPS requirements for graduation.

Based on the evidence and information provided to us, we conclude that the student did not meet the DCPS academic requirements for graduation. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

**8: Student No. 8**

With respect to this student we noted that:

- i) The student's 10<sup>th</sup> grade report card dated July 11, 2000 reports a withdrawal for "Environmental Science" subsequent to the end of the 2<sup>nd</sup> advisory. However, grades were awarded for the 3<sup>rd</sup> and 4<sup>th</sup> advisories. The grades were hand written, initialed, and dated October 12, 2001;
- ii) The student earned only 23.0 CU, 0.5CU less than the graduation requirement for Electives (0.5).
- iii) The following grades were changed without evidence of the appropriate documentation being completed (i.e., grade change forms) or without evidence of the approval of the appropriate officials.

Yr	School Yr	Code	Course	School	Date Changed
9	98/99	A05/01	The Art Experience	Francis	10/12/01
		E03/05	English 1	Francis	10/12/01
		M22/02	Integ. Math 1	Francis	10/12/01
		P15/01	Health & PE	Francis	10/12/01
		S21/05	Biology 1	Francis	10/12/01
10	99/00	N11S/02	Resource 1	Wilson	10/12/01
		S03/05	Environ Science	Wilson	10/12/01
11	00/01	B77/41	Office Assistant 1	Wilson	01/08/02
		E05/12	English 3	Wilson	01/08/02
		H46/14	US History	Wilson	01/08/02
		L61/01	Spanish 1	Wilson	01/08/02
		M21/01	Algebra 1	Wilson	01/08/02
		P16/01	Health & PE 2	Wilson	02/08/02
		S06/01	Zoology	Wilson	01/08/02
		V02/08	Comp App 1	Wilson	01/08/02

Based on the evidence and information provided to us, we conclude that the student did not meet the DCPS academic requirements for graduation. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

**9: Student No. 9**

With respect to this student we noted that:

- i) The student earned 25.5 CU and did meet the DCPS academic requirements for graduation;
- ii) We saw no evidence that the following grade changes were properly approved and supported by the appropriate documentation:



Yr	School	Code	Course	School	Date	Earn/Rec'd
10	99/00	H81/02	African American History	Wilson	12/19/00	0.50-0.50
11	00/01	"E04/00	English 2	Wilson	07/16/01	0.25-1.00

Based on the evidence and information provided to us, we conclude that the student did meet the DCPS academic requirements for graduation. However, we saw no evidence that the student met the 100 hours of community service required for graduation.

**10: Student No. 10**

With respect to this student, we noted that:

- i) A manual change of the student's grade for "World History" was made on December 3, 2001 from "F" to "D". However, there was no documentation to support the change or evidence of appropriate approval;
- ii) The records revealed the student had earned only 16.5 CU and did not meet the DCPS graduation academic requirements for graduation (23.5 CU).

Based on the evidence and information provided to us, we conclude that the student did not meet the DCPS academic requirements for graduation. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

**11: Student No. 11**

- i) With respect to this students we noted that the students' transcript from Wilson High School for school years ended 99/00 and 00/01 reported credits for classes completed at a previous school and differed from the credits awarded by that school as follows:

	Course	Grade	Old Credit	Wilson Credit	Difference
99/00	Art	B+	0.333	0.500	0.167
99/00	Algebra 1	A-	1.000	1.000	-
99/00	English 1	B	1.000	1.000	-
99/00	Physics	B	1.000	1.000	-
99/00	Spanish 2	B-	1.000	1.000	-
99/00	Music	A	0.333	0.500	0.167
99/00	Photography	C+	0.333	0.500	0.167
99/00	Chinese History	B-	0.333	0.500	0.167
99/00	Greek History	C+	0.333	0.500	0.167
99/00	Anthropology	B+	0.333	0.500	0.167
99/00	Health 9	P	0.333	0.500	0.167
99/00	Physical Ed	P	0.667	1.000	0.333
00/01	Acting 1	A-	0.333	0.500	0.167
00/01	Algebra 2	B+	1.000	1.000	-
00/01	English 2	C+	1.000	1.000	-
00/01	Biology	B	1.000	1.000	-
00/01	Spanish 3	C	1.000	1.000	-
00/01	Instrument	B-	0.333	0.500	0.167
00/01	European History	B-	1.000	0.500	(0.500)
00/01	Health 10	P	0.333	0.500	0.167
00/01	Team Sports	P	1.000	0.500	(0.500)
00/01	Individual Sports	P	-	0.500	0.500
00/01	Philosophy	P	-	0.500	0.500
	<b>Totals</b>		13.997	16.000	2.003

- ii) The student graduated a year early based upon the increased credits awarded by Wilson.

Based on the evidence and information provided to us, we conclude that the student did not meet the DCPS academics requirements for graduation. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

## 12: Student No. 12

With respect to this student, we noted that:

- i) The student was credited twice for "Spanish 2," first in 98/99 and again in 00/01. The student did not take another Foreign Language class to comply with the 2.0CU needed for graduation;
- ii) The student earned only 2.5CU for "Electives" instead of the required 3.5CU;
- iii) The student received an "I" in the final two semesters for "Environmental Science". The records (COHI) show that a grade change was made on December 18, 2001. However, we saw no documentation supporting the change;
- iv) The student earned a total of 21.5CU according to his/her transcript, 2.0CU below the 23.5CU required for graduation. The student failed to earn the required CU for "Foreign Language" (1.0) and "Science" (1.0).

Based on the evidence and information provided to us, we conclude that the student did not meet the DCPS academic requirements for graduation. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

**13: Student No. 13**

With respect to this student, we noted that:

- i) The student's transcript includes an "Internship" course for grades 9 through 11 in calculating of the CU needed for graduation. This is not an approved course and should not be included in the CU calculation;
- ii) This student transferred to Wilson from another school. The grades credited to the student by Wilson differed from the grades the student had earned at the previous school, as follows:

School Yr	Course	Old Grade	Wilson Grade
98/99	Spanish I	A+	A
98/99	New Voice/ Eng.	C	C+
98/99	Science	B-	C+
98/99	World History	B-	B
99/00	Health	C+	C
00/01	Algebra 2	B-	B
00/01	Ecology	B+	B
00/01	Science & Tech	B-	B
00/01	World Geography	B-	C
00/01	US Government	B-	B

- iii) The CU earned at the student's previous school differed from the corresponding credits awarded by Wilson as follows:

School Yr	Course	Grade	Old Credit	Wilson Credit	Difference
99/00	SAT Prep	P	0.20	0.50	0.30
99/00	US History	C	0.50	1.00	0.50
	<b>Totals</b>		0.70	1.50	0.80

- iv) Some courses, (noted below) on the transcript from the student's previous school, did not appear on the Wilson transcript:

School Yr	Course	Grade	Old Credit
98/99	Physics	B-	0.5
98/99	Chemistry	C+	0.5
99/00	World Religion/ Literature	B	0.5
99/00	Spanish 1B	A	0.5
99/00	Physical Education	A	0.8
00/01	Geometry	B-	0.5
	<b>Totals</b>		3.3

- v) The student's transcript reported a total of 25.00CU earned. However, only 23.0CU should be counted towards the DCPS graduation requirements. In calculation the student's CU "Internship" was counted three times (for 3.00CU), but should have been counted only once. In addition, the student did not earn the required CU for Science (0.5).

Based on the evidence and information, we conclude that the student did not meet the DCPS academic requirements for graduation. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

**14: Student No. 14**

With respect to this student, we noted that:

- i) There were numerous electronic COHI reports indicating manual grade changes without proper supporting documentation, as shown in the table below:

Yr	School Yr	Code	Course	School	Date
9	98/99	H31/01	ANC/ Med. History	Deal	06/11/01
		M21/00	Algebra 1	Deal	06/11/01
10	99/00	H38/05	World Geo	Wilson	06/14/01
		M41/01	Algebra 1	Eastern	10/28/00
		V05/03	Intro. Computer Program	Wilson	08/02/01
12	00/01	A45/02	Photo Tech	Wilson	10/11/01
		H46/00	US History	Wilson	08/03/01
		H51/00	US Government	Wilson	07/02/01
		L12/02	French 2	Wilson	11/30/01

- ii) The change of grade requests found in the student's file did not correspond to any of the electronic COHI reports provided to us;
- iii) Based on our analysis of the student's transcript and a re-creation of the Letter of Understanding, the student fulfilled all graduation requirements and received 23.5 CU for the DCPS core courses.

Based on evidence and information provided to us, we conclude that the student did meet the DCPS academic requirements for graduation. However, we saw no evidence that the student met the 100 hours of community service required for graduation.

**15: Student No. 15**

With respect to this student, we noted that:

- i) Honors Algebra (M42) was listed on the student's transcript for 00/01 school year. However, the school could not provide the electronic data (i.e., COHI or SIS-HIST) for the this course;
- ii) Algebra 2 (M41-Sec. 00) appeared on the student's electronic record but was not recorded on the student's transcript;
- iii) The student earned a total of 27.5CU, but did not meet the DCPS graduation requirements for "English" (3.0CU short) and "Physical Education" (1.0CU short).

Based on evidence and information provided to us, we conclude that the student did not meet the DCPS academic requirements for graduation. In addition, we saw no evidence that the student met the 100 hours of community service required for graduation.

**CONCLUSION:**

Based on the procedures performed, we determined that twelve (12) of the fifteen (15) students referred to above did not meet the DCPS academic requirements for graduation. In addition, none of the 15 students' records contained evidence of completion of the 100 hours of community service required for graduation.



**DISTRICT OF COLUMBIA  
PUBLIC SCHOOLS**

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July 17, 2003

Alexis M. Stowe  
Principal/Vice President  
Gardiner, Kamyra & Associates, P.C.  
Management Consultants and Certified Public Accountants  
1717 K Street, N.W., Suite 601  
Washington, D.C. 20036

Dear Ms. Stowe:

Thank you very much to you and your colleagues at Gardiner, Kamyra & Associates, P.C. for the draft audit report you submitted to DCPS. The report details with great clarity the issues which exist and must be addressed. Earlier this school year Dr. Paul Vance, Superintendent of Schools initiated an internal Student Records Management Review Task Force whose work and findings closely parallel the results of your external audit of DCPS student records and procedures. These companion results will be most helpful as we plan the work of redesigning the policies and procedures that govern how we will address the issues raised in both reports.

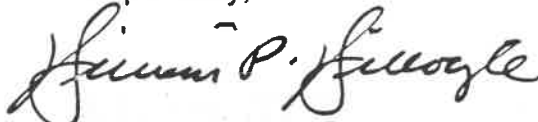
The committee also appreciates the time you spent with us reviewing the report and responding to our various questions. We have continued to meet to discuss next steps and do have several follow up points on which we are seeking clarification.

First, the committee requests that you reconsider the use of the word tampering and further that the presentation of the concept of tampering be presented in a less judgmental manner. The absence of evidence to prove that tampering did in fact occur and the oft repeated comment that " tampering may have existed and be undetected and undetectable" should be carefully reexamined. As currently written, it appears to suggest that the inability to prove that tampering did not occur necessarily leads to the conclusion that schools are guilty until proven innocent. To be sure, we would have preferred that procedures to eliminate the possibility of tampering would have been documented but we question that the absence of proof necessarily leads to the conclusion that tampering may exist.

Second, the superintendent did, as you perhaps know, direct that an internal study of the Wilson Senior High School graduations be conducted. The conclusions of that study are different from your findings which is, we believe, attributable to a review of dissimilar data by the two groups. We are requesting you review the included confidential copy of the internal committee's report and suggest amendments to your report to reflect these differences. Your acknowledgement of findings based on the review of different data will more accurately reflect the work of each group and eliminate unnecessary and inappropriate comparisons.

Again, we appreciate the information you have shared with us and are grateful to have this opportunity for discussion prior to the finalization of the report. Should you wish to discuss any of these matters further I am available at 202-442-5065.

Respectfully,



William P. Wilhoyte  
Acting Assistant Superintendent  
Senior High Schools Division V

Enclosure

cc: Paul L. Vance  
Elfreda W. Massie  
Vera M. White  
Johnnie Fairfax