

Fairfax County School Board
Operational Expectations Monitoring Report
A = acceptable condition U = unacceptable condition

ACCOUNTABILITY AND AUDIT

Period covered: July 1, 2007 – June 30, 2008

The Superintendent will maintain a system of continuous improvement that tracks, measures, and evaluates FCPS effectiveness in realizing student achievement and business processes, including both benefits and costs, in a timely manner. The Superintendent will:

Reasonable Interpretation:

The Superintendent and staff understand “continuous improvement” to be the systematic, sustained, and objective assessment and refinement of processes and outcomes in order to maximize performance. The Superintendent will assure the provision of resources and technical support for understanding, implementing, and monitoring continuous improvement within departments, offices, and schools.

The system for continuous improvement will be based on the Plan, Do, Study, Act (PDSA) model, which will assist departments, offices, schools, and individuals to improve student achievement. The PDSA model will provide an overarching framework for defining continuous improvement and guiding the conduct of continuous improvement cycles:

- PLAN – What are we trying to accomplish?
- DO – How do we do it?
- STUDY – What did we accomplish?
- ACT – How can we improve?

The Superintendent and designated staff will model and facilitate the development, integration, refinement, and incorporation of the PDSA continuous improvement model into divisionwide work. They will help departments, offices, schools, and individuals use the PDSA model and appropriate quality tools to direct and inform decision making, with the goal of improving student academic performance and operating efficiency/effectiveness.

The Superintendent will provide the systems, procedures, tools, and incentives required to assure that divisionwide planning, implementation, measurement, and refinement activities are aligned and integrated both with each other, and with School Board Goals and Expectations.

The Superintendent will:

1. Establish a multi-year plan for program evaluation that identifies evaluation criteria and the relationship to student achievement goals. New program proposals shall include an evaluation plan that assures its evaluation within the first three years. All evaluations should recommend whether a program should be continued, modified, or discontinued based on its effectiveness and cost.

Superintendent: A U
School Board: A U

Reasonable Interpretation:

The Superintendent and staff understand the School Board's program evaluation expectations as follows:

Program Evaluation and Evaluation Criteria: The systematic investigation of a particular instructional program (or service) to make critical judgments in response to calls for accountability, assistance with program development, and/or information for decisions about program effectiveness. Standards for selecting programs to be evaluated include four criteria that were piloted during 2006-2007: 1) relationship to School Board student achievement goals; 2) scope of the program (i.e., number of students, number of sites); 3) cost; and 4) extent to which further information about the program is needed (i.e., how much information exists about current program outcomes and impact, versus that required).

Three levels of program evaluation are used to provide relevant information about a program:

Exploratory Evaluation of all programs considered for Comprehensive Evaluation – an initial month-long process that results in a technical report that recommends the program for either Program Development or Comprehensive Evaluation. Readiness for Comprehensive Evaluation is based on how developed a program's purpose, resources, outcomes, and program components are defined and linked.

Program Development of underdeveloped programs – a process that includes up to a year of technical support to program staff. Program Development results in a technical report that indicates whether a program is ready for Comprehensive Evaluation.

Comprehensive Evaluation of sufficiently developed programs – a process that employs scientific procedures and professional-based criteria to measure cost, effectiveness (outcomes), implementation, communication, staffing, selection, management, modifications, monitoring, planning, professional development, and program definition. Each Comprehensive Evaluation will include a detailed cost analysis.

Relationship to Student Achievement Goals: The extent to which programs have potential to directly support realization of School Board goals for student academic achievement, essential life skills, and responsibility to the community.

Evaluation Recommendations: The reports completed for each phase of the evaluation process include specific recommendations as identified below:

<u>Report</u>	<u>Possible Recommendations</u>
Comprehensive Evaluation	Continue the program as is Continue the program with modifications Discontinue the program
Program Development	Resubmit or discontinue the program
Exploratory Evaluation	Designate the program to Program Development or Comprehensive Evaluation

Multi-Year Evaluation Plan: A system that identifies programs (and services) for

evaluation over a three-year period. For the first year of the current plan (2007-08), ten programs were identified for evaluation. Four of these programs were engaged in Exploratory Evaluation during the 2007-08 school year. Depending on the recommendations cited above, each of these programs will continue in the evaluation process over the next 1-4 years. Three or four programs from the 2007-2008 Identification Process have been selected for Exploratory Evaluation in each of the next two years. Programs new to the *Program Budget* book during any given year may replace programs previously identified for evaluation. During the 2009-10 school year, another set of programs will be identified for evaluation during the following three years.

New Program Proposals: Division-level program proposals (versus those of individual schools) submitted for consideration by such FCPS departments as Instructional Services, Special Services, and Professional Learning and Training.

New Program Proposal Evaluation Plans: Each new instructional program introduced in FCPS requires a proposal that includes an evaluation plan. Evaluation plans are developed by the Office of Program Evaluation upon request by the program's supervising assistant superintendent. The evaluation plan engages programs within the first three years of implementation in the Exploratory Evaluation, followed by either Comprehensive Evaluation or Program Development that leads to Comprehensive Evaluation.

Indicator(s):

1. ***Annual list of programs identified for the evaluation process*** and evidence that the identification was based on criteria that include the program's relationship to School Board Student Achievement Goals.

Superintendent Statement of Condition:

A. The Evaluation Criteria

The following criteria were applied by Instructional Services, Special Services, Professional Learning and Training, principals and central office directors, and the Leadership Team to identify programs for evaluation:

- 1) Relationship to School Board Student Achievement Goals,
- 2) Scope of the program,
- 3) Cost, and
- 4) Extent to which further information is needed.

The resulting identified programs were presented to the Superintendent's Office. The Superintendent recommended a list of ten programs by further considering: programs new to the budget and emerging budget considerations. Included in this list was space for "new programs" that could be added at the Superintendent's discretion.

B. A Multi-Year Plan for Program Evaluation

The final list of programs recommended by the Superintendent is included in the updated [Multi-Year Plan for Program Evaluation](#). Teacher Leadership Development was added by the Superintendent, resulting in a final list of eleven programs.

The Multi-Year Plan assures a three-year evaluation process (approved by the School Board in January 2008) and provides a schedule through 2012-2013 for programs recommended by the Superintendent. The approved process, shown in the [Graphical Representation of the Evaluation Process Components](#), includes: Identification, Exploratory Evaluation, Program Development, and Comprehensive Evaluation.

Three of the four programs that underwent Exploratory Evaluation (AVID, FLES, and Online Campus) were recommended for *Comprehensive Evaluation*. The fourth Exploratory Evaluation program (Non-Categorical Elementary Services) was determined to be a funding formula and will be audited as such by Budget Services. No programs were recommended for *Program Development*.

As noted above, Teacher Leadership Development was added to the *Comprehensive Evaluation* list by the Superintendent's Office. This program was developed in response to a 2006 FCPS Request for Proposals, and a Teacher Leadership Development evaluation plan has been developed, assuring its evaluation within the first three years.

2. Annual completion of all scheduled reports with appropriate recommendations, as identified below:

<u>Evaluation Reports</u>	<u>Overall Recommendations</u>
• Exploratory Evaluations	Designate Program Development or Comprehensive Evaluation
• Program Development Reports	Resubmit or discontinue program
• Comprehensive Evaluations	Continue program as is, continue with modifications, or discontinue program

Superintendent Statement of Condition:

A. Summary Exploratory Evaluation Report (SEER)

The [Summary Exploratory Evaluation Report](#) provides a summary of the Exploratory Evaluations conducted on the following four programs:

- AVID
- FLES
- Non-Categorical Elementary Services
- Online Campus

The SEER reports on program strengths and challenges, recommendations, and ratings of the evaluability checklist standards.

B. Program Evaluation Designs for 2008-2009 Comprehensive Evaluations

The Office of Program Evaluation has established evaluation teams, representing staff from across the division, for the four programs recommended for Comprehensive

Evaluation. Each team will provide advice to the Office of Program Evaluation on the overall purpose for the evaluation, and on the three-year evaluation design (questions, data sources, data analysis and reporting). See drafts of the 2008-2009 Comprehensive Evaluation Designs for the following programs:

- [AVID](#)
- [FLES](#)
- [Online Campus](#)
- [Teacher Leadership Development](#)

Note: Non-Categorical Elementary Services is not included here because it was determined during the Exploratory Evaluation that it is a funding formula and will be audited by Budget Services. Teacher Leadership Development is included as a 2008-2009 Comprehensive Evaluation at the request of the Superintendent's Office.

C. Completed 2007-2008 Comprehensive Evaluation Reports

Executive Summaries for all completed 2007-2008 Comprehensive Evaluation Reports reflect a final year of evaluation for the program and includes a recommendation to continue the program as is, continue with modifications, or discontinue the program. The reports completed in 2007-2008 include:

- [Cluster Instructional Coaches](#)
- [K12nects II](#)
- [QUEST](#)
- [Two-Way Immersion](#)

D. The Evaluation Process Procedural Manual

The Office of Program Evaluation continues to refine the [Designing Program Evaluations in FCPS: Procedural Manual](#), which is designed to ensure that all program evaluations use the same technical processes and quality standards for design, data collection, data analysis and reporting.

A major component of the evaluation manual is the section on analyzing costs. The document [Procedures for Building Costs into Program Evaluations](#) has been developed and will be pilot tested with 2008-2009 evaluations.

Board Comments: See summary state of the Board.

2. Conduct a regular fiscal and performance audit of business functions.

Superintendent:	A	<input checked="" type="checkbox"/>	U	<input type="checkbox"/>
School Board:	A	<input checked="" type="checkbox"/>	U	<input type="checkbox"/>

Reasonable Interpretation:

The division will establish an audit committee consisting of two School Board members, the Superintendent, deputy superintendent, and the chief financial officer (as a non-voting member) to oversee the Office of Internal Audit. The Audit Committee will serve to promote, maintain, and enhance the independence and objectivity of the internal audit function of the school division by ensuring broad audit coverage, adequate consideration of audit or review reports, and appropriate action on recommendations. To this end, the committee shall review the annual audit plan, budget, and staffing needs of the Office of Internal Audit and shall make recommendations to the School Board as necessary.

Indicator(s):

- Establishment of the Audit Committee
- Committee's approval of the annual audit plan
- Quarterly status reports to the Audit Committee

Superintendent Statement of Condition:

Indicator 2.a.: The Fairfax County Superintendent of Schools and the Leadership Team are responsible for the effective and efficient administration of FCPS. This responsibility encompasses the requirements for accomplishing sound financial management, carrying out adequate reporting, maintaining an effective system of internal controls, complying with applicable rules and regulations, and maintaining the highest standards of ethical conduct. The School Board is responsible for ensuring compliance with laws and regulations, by visitation or other means, and for ensuring efficient operations. The School Board directs the Superintendent in these matters by adopting the budget and establishing School Board policy. Together the Superintendent and the School Board are responsible for attaining the school division's mission. To aid them in fulfilling their responsibilities, the School Board has formed an Audit Committee and has established the Office of Internal Audit, whose reporting responsibility is to the Audit Committee. The Audit Committee shall be composed of two School Board members appointed by the chair and confirmed by the entire School Board. The Superintendent and the deputy superintendent also shall be voting members of the committee. One of the School Board members will serve as chair. The chief financial officer will act as a nonvoting participant, and others may observe or participate as needed. In addition, the responsibilities of the Audit Committee, and its relationship with the Office of Internal Audit, are outlined in the Internal Audit Charter, Regulation 1420.1, effective 10-03-06.

Internal Audit met the indicator 2.a. when at the January 10, 2008, regular School Board meeting, two School Board members, Tessie Wilson and James Raney, were appointed to the Audit Committee with Mrs. Wilson serving as chair and with the establishment of the [Internal Audit Charter](#) on 10-03-06.

Indicator 2.b.: In accordance with Regulation 1420.1, *Internal Audit Charter*, the audit director shall submit an annual work plan reflecting scheduled audits and nonaudit activities to the Audit Committee for review and approval. The work plan shall be developed after consultation with the Audit Committee and acquisition of input from the Superintendent and other Leadership Team members and shall be based on an organizational risk assessment of the school division. Any additions, deletions, or deferrals to the approved audit plan shall be approved by the Audit Committee. The approved plan shall be submitted to the School Board for final approval. The audit director may initiate and conduct any other audit or review deemed necessary for potential illegal acts, fraud, abuse, or misuse of funds. Reasonable notice shall be given to appropriate personnel of intent to audit in their areas except when conditions warrant an unannounced audit.

Changes to the 2008 annual audit plan were discussed and approved by the Audit Committee on an as needed basis during fiscal year 2008. The [Fiscal Year 2009 Annual Audit Plan](#) was presented to the Leadership Team on June 10, 2008, received approval from the Audit Committee on June 19, 2008, and was approved by the School Board on July 24, 2008. The plan was subsequently posted to the Office of Internal Audit internet site.

Indicator 2.c.: The Audit Committee meets monthly, prior to the second regular School Board meeting, with the director of the Office of Internal Audit, to ascertain the current status of audit projects, review the results of internal audits, and discuss and approve changes to the approved audit plan. Internal Audit prepared and presented a quarterly status report [Quarterly Status Report](#) to the Audit Committee on July 24, 2008. The report includes a summary of the reports issued since the last report, the status of current audits, the status of the fiscal year 2008 annual audit plan, follow-up work on past audit findings, and assistance provided to others.

Board Comments: See summary statement of the Board.

3. Provide public access to audit results.

Superintendent:	A	<input checked="" type="checkbox"/>	U	<input type="checkbox"/>
School Board:	A	<input checked="" type="checkbox"/>	U	<input type="checkbox"/>

Reasonable Interpretation:

A written report will be prepared and issued by the audit director following the conclusion of each audit. The head of the audited activity or department will provide a written response which will become an integral part of the final report. The final audit report will be addressed to the Audit Committee. Copies will be provided to the affected department head, the Superintendent, applicable Leadership Team members, and School Board members after presentation to the Audit Committee. No earlier than two weeks following the report issuance a copy of the final report will be posted to the internal audit web site to promote public access.

Indicator(s):

- Posting of audit reports on the Office of Internal Audit web site
- Notification of report availability made via FCPS public web site

Superintendent Statement of Condition:

Indicators 3.a. and 3.b.: Audit reports are addressed to the Audit Committee and copies are provided to the affected department head, the Superintendent, and applicable Leadership Team members after presentation to the Audit Committee. In addition, School Board members are provided copies of audit reports via the Superintendent's Friday Memo. Approximately two weeks following report issuance, the audit report is posted on the Internal Audit internet site where it can be accessed in its entirety. On the date the report is posted on the Internal Audit web site, an announcement is made on the FCPS public web site under "New Today," indicating report availability and a brief statement regarding the audit coverage. In addition, to enhance the transparency of FCPS, the Office of Internal Audit has placed links to all past reports issued by the office on the [web site](#).

Board Comments:

Summary Statement of the Superintendent:

October 6, 2008
Accountability and Audit

Summary Statement of the Board: The School Board voted to accept the Monitoring Report for Accountability and Audit at the October 6, 2008, work session as follows:

Mr. Moon moved and Mr. Storck seconded, that the School Board accept the Accountability and Audit Operational Expectations Monitoring Report and find that each indicator is acceptable.

Ms. Wilson moved and Mr. Gibson seconded to amend the motion “to further commend the accountability and audit department for the exemplary work.” The motion passed unanimously; Ms. Bradsher, Mr. Center, and Mrs. Kory were absent.

The motion to accept the Accountability and Audit Operational Expectations monitoring report and find that each indicator is acceptable and to further commend the accountability and audit department for the exemplary work passed unanimously; Ms. Bradsher, Mr. Center, and Mrs. Kory were absent.

Areas for Improvement:

Areas of Commendation:

Goal(s) for Accountability and Audit for School Year:

Date for Re-Monitoring: