

Internal
Audit
Report

Curriculum & Instruction – Office of Home Schooling

**Educational Opportunities: Home
School Program Audit**

November 2022



**EDUCATIONAL
OPPORTUNITIES**

DEPT. OF ACADEMIC PROGRAMS & OPTIONS



Baltimore County Public Schools
Office of Internal Audit

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Report Highlights

Educational Opportunities: Home School Program

November 2022

Objective

To determine whether the review of home school portfolios is compliant with COMAR 13A.10.01.01-.05 and to evaluate the controls over home school student data.

Background

The Office of Home Schooling is a sub-unit of the Department of Academic Programs and Options within the Division of Curriculum and Instruction.

The office follows provisions of COMAR 13A.10.01.01-.05 regarding the Home Instruction Program. Home school portfolios are reviewed by contractual personnel to ensure these provisions are met.

Audit Period

July 2021 through June 2022

Summary of Results

Home school student data is not integrated into the Student Information System.

- All data for home school students are maintained on an Excel spreadsheet and stored on OneDrive.
- This issue is scheduled to be resolved during FY 23.

Audit Rating

Satisfactory

The Office of Home Schooling received a satisfactory audit rating:

- Design of controls is largely adequate and effective in addressing key risks
- Controls are largely operating in a satisfactory manner and are providing some level of assurance
- No known breaches of legislative requirements and/or departmental policies and guidelines have occurred

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BACKGROUND

Organizational Status and Information	<p>The Office of Home Schooling is part of the Office of Educational Opportunities within the Department of Academic Programs and Options. The Office of Home Schooling oversees approximately 2,000 home schooled students within Baltimore County.</p> <p>BCPS hires contractual employees to perform homeschool portfolio reviews to ensure COMAR regulations are met and regular instruction is provided. The parent or guardian must maintain a portfolio of materials which demonstrates instruction¹ and includes relevant materials.</p> <p>Portfolio reviews are required to be performed biannually. If a portfolio review identifies a deficient homeschool program, the family is notified and given 30 days to correct the issue.</p>
Regulations	<p>The Office of Home Schooling is governed by the provisions of COMAR 13A.10.01.01-.05 regarding the Home Instruction Program.</p>

COMMENDATIONS

Training Program	<p>Training is provided to both new and returning portfolio reviewers to ensure accuracy and consistency of reviews.</p>
Portfolio Reviews	<p>All sampled student portfolio reviews met the COMAR requirements:</p> <ul style="list-style-type: none">• Portfolio reviews are conducted at least twice per year.• The instruction program provided regular instruction in English, math, science, social studies, art, music, health, and physical education.• The parent/guardian maintained a portfolio of materials which demonstrates instruction and includes relevant materials.
Remediation of Deficient Programs	<p>All sampled deficient reviews were properly remediated.</p>

¹ Instruction program must provide regular instruction in English, math, science, social studies, art, music, health, and physical education.

RESULTS

Home school student data is not integrated into the BCPS Student Information System.

Issue Rating	Medium
Criteria	Home school student data should be integrated and properly secured in the BCPS Student Information System.
Issue	All data for home school students are maintained on an Excel spreadsheet and stored on a OneDrive.
Cause	Integration into the Student Information System was supposed to happen in 2020. Due to the cyber-attack, this project was delayed.
Effect	Home school student data for thousands of students could be lost.
Recommendation	Although a workflow for home school student data tracking is on the "road map" for FY 23 for the Student Information System, BCPS needs to ensure that the integration of home school student data into the SIS occurs.
Management's Corrective Action	The Office of Educational Opportunities began meeting with staff from the Office of Enterprise Applications in October 2022, to plan, develop and implement the full integration of home school data in the BCPS student information system. Meetings will continue through fall 2022 and winter 2023 with an anticipated launch date of August 2023.
Responsible Office(s)	Office of Educational Opportunities and Office of Enterprise Applications
Anticipated Completion Date	August 2023

AUDIT RATING

- Satisfactory** The Office of Home Schooling received a satisfactory audit rating:
- Design of controls is largely adequate and effective in addressing key risks
 - Controls are largely operating in a satisfactory manner and are providing some level of assurance
 - No known breaches of legislative requirements and/or departmental policies and guidelines have occurred
- See **APPENDIX B** for the audit rating definitions.

OBJECTIVE, SCOPE & METHODOLOGY

Objective To determine whether the review of home school portfolios is compliant with COMAR 13A.10.01.01-.05 and to evaluate the controls over home school student data.

Scope The audit period is July 1, 2021 through June 30, 2022.

Methodology To achieve the audit objectives, we performed the following:

- Planned the audit in cooperation with the Office of Home-Schooling staff to ensure an understanding of the BCPS home schooling oversight process.
- Interviewed key personnel knowledgeable of the home school oversight process.
- Reviewed COMAR 13A.10.01.01-.05.
- Evaluated risks and controls over the home-schooling oversight process.
- Performed detailed tests to support our conclusions.
 - We reviewed the training programs provided to new and returning home school portfolio reviewers.
 - We randomly selected samples of home school student portfolios to ensure that they were properly completed in compliance with COMAR.
 - We reviewed home school students with deficient portfolios to determine if they were remediated in compliance with COMAR.
 - We reviewed the methods by which the Office of Home-Schooling stores student data.

APPENDIX A – Issue Rating Definitions

Issues will be rated high, medium, or low based on these factors:

1. Level of financial impact.
2. Extent of violation of external laws, regulations, and restrictions.
3. Lack of documented policy, procedure, or noncompliance with a policy in an important matter.
4. Lack of internal controls or ineffective controls and procedures.
5. Fraud, theft, inappropriate conflicts of interest or serious waste of school system resources.
6. Significant opportunity exists for real gains in processing efficiency.
7. Poor cost controls or potential for significant savings and/or revenue generation.
8. Condition places the school systems reputation at risk.
9. Ineffective reporting and/or communication structure results in financial risks and/or inefficient operations.
10. Post audit implementation review reveals little or no effort to implement an action plan in response to a previous audit finding.

APPENDIX B – Audit Rating Definitions

Audit Rating	Definition
<p>Unsatisfactory</p>	<p>Design - Design of controls is ineffective in addressing key risks Documentation and communication - Non-existent documentation and/or communication of controls/policies/procedures Operation/implementation - Controls are not in operation or have not yet been implemented Compliance - Significant breaches of legislative requirements and/or departmental policies and guidelines Risk management - Risks are not being managed Issues/deficiencies - Most issues were rated as high and urgent corrective actions are necessary</p>
<p>Needs Improvement</p>	<p>Design - Design of controls only partially addresses key risks Documentation and communication - Documentation and/or communication of controls/policies/procedures is incomplete, unclear, inconsistent, or outdated Operation/implementation - Controls are not operating consistently and/or effectively or have not been implemented in full Compliance - Breaches of legislative requirements and/or departmental policies and guidelines have occurred Risk management - Risks are not effectively managed which could result in failure to ensure school objectives are met Issues/deficiencies - Some high-rated and/or medium-rated issues were identified</p>
<p>Satisfactory</p>	<p>Design - Design of controls is largely adequate and effective in addressing key risks Documentation and communication - Controls/policies/procedures have been formally documented and are up to date but are not proactively communicated to relevant stakeholders Operation/implementation - Controls are largely operating in a satisfactory manner and are providing some level of assurance Compliance - No known breaches of legislative requirements and/or departmental policies and guidelines have occurred Risk management - Risks are largely effectively managed Issues/deficiencies - No high-rated or medium-rated issues identified</p>