

Beaumont ISD
Summary of Findings and Status of Resolution - LBB Report 2013

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	1	District Organization and Governance	<p>The Board of Trustees is dysfunctional, lacks a formal operating structure, and with ineffective communication among its members, has created a divisive atmosphere of distrust. As a result, the board does not function as a team with common goals and objectives and is faced with negative influence from external stakeholders, which compromises the board's ability to effectively govern the district.</p> <p>Recommendation: Develop and adopt board operating procedures that will improve the operating structure of the board and foster effective communication and relationships amongst board members as they serve the district community. The board should begin this process with setting a plan and schedule for a series of intensive teambuilding sessions that are mandatory for all board members and the superintendent to attend. Secondly, the district's Board of Trustees should develop a formal self-policing structure to address instances in which board members do not comply with board ethics policies. Further, the board should implement a policy and related process for board members to request information from the superintendent outside of a directive from the full board. Overall, this recommendation requires the district to re-evaluate and revise its current board operating structure, policies and procedures, and related communication protocols to provide more effective governance and leadership, enhance board accountability, and establish trust among board members to efficiently oversee district operations.</p>	<p>In July 2014, the Board of Trustees was removed by TEA and replaced with an appointed Board of Managers (BOM) made up of local community academic and business leaders. The BOM has developed and adopted board operating procedures that improves the operating structure of the board and fosters effective communication and relationships amongst board members as they serve the district community.</p> <p>The BOM has worked as a team in which board members comply with board ethics policies. The BOM established several subcommittees and often use the subcommittee structure to request information from the superintendent and district management. The BOM is providing effective governance and leadership, enhanced board accountability, and has established trust among board members to efficiently oversee district operations.</p>	Superintendent

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	2	District Organization and Governance	<p>The district's leadership has created an organizational structure that aligns incompatible functions and assigns oversight of financial services to staff without ensuring the minimum qualifications are met.</p> <p>Recommendation: Eliminate three positions, including the deputy superintendent for Financial Services and Elementary Administration, assistant superintendent for Curriculum and Instruction and Secondary Administration, and executive director of Human Resources positions. In addition, the district should create two positions, including the assistant superintendent for Curriculum and Instruction and the assistant superintendent for Human Resources. Finally, the district should rename the chief business officer to the chief financial officer and realign the Financial Services functions appropriately under this position.</p>	<p>The new Superintendent, Dr. John Frossard, was hired in June 2015. Under his leadership, the district's organizational structure has been realigned functions and ensured that staff meet minimum qualifications. Among these changes, there is now an assistant superintendent for Curriculum and Instruction, an assistant superintendent for Secondary Administration, an assistant superintendent for Elementary Administration, an assistant superintendent for Operations. A new director of Human Resources and an assistant director of HR have been hired. The district has renamed the chief business officer to the chief financial officer and realigned the Financial Services functions appropriately under this position.</p>	Superintendent

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	3	District Organization and Governance	<p>Beaumont ISD lacks an effective process to control excessive legal costs and acquire legal services, incurring an average of more than \$938,000 annually in legal fees and settlements during a five-year period, far exceeding those of peer districts.</p> <p>Recommendation: Amend board Policy BDD (LOCAL) to include stronger language preventing individual board members from bypassing the superintendent or the board's designee to request legal services from attorneys hired by the board. The district should also explore the option of in-house counsel along with implementing structural controls to reduce its legal fees.</p>	<p>Board Policy BDD (LOCAL) was amended 8/7/15 to include stronger language preventing individual board members from bypassing the superintendent or the board's designee to request legal services from attorneys. Individual Board members are to channel legal inquiries through the Superintendent, Board President, or Board's designee, as appropriate, when seeking advice or information from the District's legal counsel. The local policy requires a written contract with the attorney and that legal inquiries should be channeled through the Superintendent, Board President or the Board's designee</p> <p>The district hired in-house counsel in September 2016. All legal fees are now approved by the Superintendent and the CFO in order to improve internal controls to reduce its legal fees. The Board retains attorneys, as necessary, to serve as the District's legal counsel and representatives in matters requiring legal services. Services to be performed and reasonable compensation to be paid by the Board shall be set forth in a written contract between the Board and the attorney or attorneys. Staff are to submit requests for legal advice from the District's legal counsel through the Superintendent or designee.</p>	Superintendent and General Counsel

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	4	District Organization and Governance	<p>Beaumont ISD lacks a formal, long-term strategic planning process with a shared vision, goals, and measurable objectives to hold the superintendent accountable for effective and effectively meeting the needs of its students through its academic programs, operations, and administrative support functions.</p> <p>Recommendation: Implement a comprehensive strategic planning process to develop a long-range strategic plan with measurable objectives, timelines, and assignments using elements of the traditional and stakeholder-driven strategic planning processes, for which the board will hold the superintendent and executive leadership team accountable.</p>	<p>The district plans to develop and implement a comprehensive strategic planning process to develop a long-range strategic plan with measurable objectives, timelines, and assignments using elements of the traditional and stakeholder-driven strategic planning processes, for which the board will hold the superintendent and executive leadership team accountable.</p> <p>In Progress: The superintendent is currently assembling a committee of community stakeholders who, in turn, will recruit other stakeholders to form four/five smaller committees in order to help provide suggest feedback, set goals, and identify resources as part of the long-term strategic planning process.</p>	Superintendent
LBB August 2013	5	District Organization and Governance	<p>Beaumont ISD has not developed or communicated clear guidelines for staff transfers and reassignments between campuses throughout the district.</p> <p>Recommendation: Establish clear, consistent, written operating procedures and guidelines for staff transfers and reassignments throughout the district.</p>	<p>This is an area that is not yet complete; ongoing efforts are being made to address this finding.</p> <p>Ongoing: Development in progress</p>	Superintendent

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	6	Educational Services Delivery	<p>Beaumont ISD lacks a process for effectively managing and monitoring its discipline alternative education campuses to ensure that students are properly transitioned to and from their home campuses and receive equate academic instruction while in alternative education settings.</p> <p>Recommendation: Assign an existing staff position the responsibility for overseeing disciplinary alternative education.</p>	The district assigned an administrator to the Minnie Rogers Juvenile Justice Center (MRJJC) and the curriculum coordinator fro Pathways supports the education needs of the students assigned to the alternative centers.	Assistant Superintendent of Secondary Administration
LBB August 2013	7	Educational Services Delivery	<p>Beaumont ISD lacks a comprehensive plan to address significant achievement gaps between student groups.</p> <p>Recommendation: Address student achievement gaps through its district and campus improvement planning process with desired results explicitly stated in the district and school improvement plans.</p>	<p>This is an ongoing effort of the district as we address student achievement gaps in the district and campus improvement planning process with desired results explicitly stated in the district and school improvement plans.</p> <p>Ongoing: District personnel in all appropriate areas are continuously planning and implementing strategies to close achievement gaps.</p>	Assistant Superintendent of Curriculum and Instruction
LBB August 2013	8	Educational Services Delivery	<p>3) The district's Response to Intervention protocol for assessing, documenting, and monitoring interventions is not consistently applied district wide.</p> <p>Recommendation: Create a district Response to Intervention manual to clearly define expected processes and procedures for student interventions to use district-wide.</p>	The district has created a Response to Intervention manual to clearly define expected processes and procedures for student interventions to use district-wide.	Assistant Superintendent of Curriculum and Instruction
LBB August 2013	9	Educational Services Delivery	<p>Beaumont ISD's process for identifying students for the gifted and talented program results in participation rates that do not reflect the population of the district as a whole.</p> <p>Recommendation: Review gifted and talented identification procedures to ensure that all students are being given adequate opportunities to qualify for gifted and talented services.</p>	<p>This is an ongoing effort of the district.</p> <p>Ongoing: The GT committee is currently updating the GT plan. After updating the plan, the GT coordinator will communicate changes to all stakeholders.</p>	Assistant Superintendent of Curriculum and Instruction

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	10	Educational Services Delivery	<p>Beaumont ISD's existing organizational structure does not provide a strong foundation for effective administrative management and collaboration for educational service delivery.</p> <p>Recommendation: Reorganize responsibilities and reporting structures for educational service delivery by creating an executive director of Elementary Education and an executive director of Secondary Education position.</p>	Completed July 2015; The new Superintendent reorganized responsibilities and reporting structures for educational service delivery by creating an Assistant Superintendent for Elementary Administration and an Assistant Superintendent for Secondary Administration position.	Superintendent
LBB August 2013	11	Educational Services Delivery	<p>The district lacks a method for ensuring that book collections, media services, and library staffing meet standards and provide for students' needs.</p> <p>Recommendation: Develop a plan for library staffing and for updating and maintaining campus collections to meet state standards for school library programs.</p>	<p>Due to budgetary constraints, the district is unable to complete at this time.</p> <p>Ongoing: The library committee has done a great deal of work on analyzing the district's needs in order to meet the state standards for libraries. The committee also developed a plan, and presented the plan to the superintendent and cabinet on how to phase-in staff and update collections. The committee will review, update, and set a new timeline for the plan, if necessary.</p>	Superintendent
LBB August 2013	12	Educational Services Delivery	<p>Beaumont ISD does not have a process for evaluating special programs and student services staffing allocations to ensure that they meet student needs and comply with industry standards.</p> <p>Recommendation: Establish a method for determining staffing needs for student services and special programs based on national and state guidelines.</p>	Ongoing, however, progress is limited due to budgetary constraints.	Executive Director of Special Education

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	13	Educational Services Delivery	<p>Beaumont ISD has not established a formal system for mentoring and supporting beginning teachers.</p> <p>Recommendation: Design a teacher mentoring program that includes specific guidelines and timelines for providing support to new teachers.</p>	Ongoing: The staff development office will evaluate the current process for mentoring teachers, especially new teachers. Moving forward, the team will set goals, train, allot time, and budget appropriately for the mentor program.	Superintendent
LBB August 2013	14	Community Involvement	<p>The district has not established a comprehensive system and process to identify the communication capabilities and desires of the community stakeholders to keep them informed about issues of critical concern such as student academic performance and the district's finances. The lack of a comprehensive system and process contributes to an atmosphere of mistrust and racial division among some district stakeholders that has existed in the Beaumont community for years.</p> <p>Recommendation: Develop and implement a comprehensive communications and community involvement plan with measurable goals and convene a group of community leaders to work with the district's cabinet to organize effective advisory councils to improve trust, transparency, relationship building, and communication.</p>	Ongoing: Will work with community groups to finalize plan.	Special Assistant to Superintendent
LBB August 2013	15	Community Involvement	<p>The district's Communications Department lacks a comprehensive method to efficiently respond to and complete public information requests in a timely manner.</p> <p>Recommendation: Establish a process to improve the administration and responsiveness to public information requests, including fully implementing the district's public information request software.</p>	Completed 1/6/2014	Special Assistant to Superintendent

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	16	Community Involvement	<p>The district's Communications Department lacks a formal mechanism to evaluate the effectiveness of its individual organizational units and district wide programs.</p> <p>Recommendation: Conduct an annual evaluation of the Communications Department's programs and activities to ensure that the department is meeting the needs of the district and community.</p>	In Progress: The plan is to have TSPRA conduct the audit, however, due to financial constraints it is in progress.	Special Assistant to Superintendent
LBB August 2013	17	Facilities Management	<p>The district lacks a comprehensive long-range facility master plan or documented planning process to provide for future needs.</p> <p>Recommendation: Develop a long-range facility master plan.</p>	The district hired a Maintenance Director in December 2016. The Maintenance Director with the CFO are working on a long range facilities master plan.	Director of Maintenance
LBB August 2013	18	Facilities Management	<p>The district does not have a formal facilities condition assessment program to effectively assess facility conditions and evaluate the future capital needs of existing facilities.</p> <p>Recommendation: Implement a formal facility condition assessment program to confirm and prioritize future capital improvements.</p>	<p>Ongoing; there is a 3 year life cycle plan in place for some equipment and upgrades.</p> <p>There was an assessment of facilities study for Bond Issue and we will be using that to update and improve our information.</p>	Director of Maintenance
LBB August 2013	19	Facilities Management	<p>The district does not use the work order system effectively.</p> <p>Recommendation: Use the work order system to its capacity.</p>	Ongoing- The current work order system is being replaced. Starting in November 2016, we are piloting the new system in a few schools and plan to implement throughout the system.	Director of Maintenance
LBB August 2013	20	Facilities Management	<p>The district lacks an effective preventive maintenance program.</p> <p>Recommendation: Develop a process to document preventive maintenance activities and ensure that all activities are completed.</p>	Ongoing; The district is working on a implementing preventative maintenance checkups for large equipment such as coils, chillers, boilers, generators, and vehicles.	Director of Maintenance
LBB August 2013	21	Facilities Management	<p>The district does not have comprehensive procedures for maintenance functions.</p>	In Progress: The manual is currently being rewritten by maintenance staff.	Director of Maintenance

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	22	Facilities Management	The district lacks a process to manage and monitor warranty issues including warranty records related to its construction program.	Completed; we have developed a process to manage and monitor warranty issues with the construction program including warranty records.	Director of Maintenance
LBB August 2013	23	Facilities Management	The district lacks a formal process to regularly conduct cost comparisons and evaluate outsourcing opportunities for maintenance functions.	In progress; we are implementing a process to perform regularly scheduled cost-benefit analysis of in-house operations versus contracted services. In Progress: A maintenance team is comparing present jobs with outsourcing.	Director of Maintenance
LBB August 2013	24	Facilities Management	The district has not established a comprehensive energy management program.	Completed; The district has developed a comprehensive energy management program.	Director of Maintenance
LBB August 2013	25	Facilities Management	The district's Maintenance and Operations Department does not use a current staffing allocation method to assign staff. Recommendation: Develop staffing guidelines for the Maintenance and Operations Department and align staff within these standards.	Ongoing; due to budget constraints, the district is not fully staffed, but the district is moving towards a staffing allocation model. In Progress: Pilot program is being conducted on 3 campuses to observe the feasibility of using fewer people on a campus to accomplish the same work. This pilot is based upon 30,000 sq. ft. per worker and a supervisor will be assigned to each campus to oversee the program.	Director of Maintenance

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	26	Human Resources	<p>The district lacks a formalized process to determine the impact the various payroll cost drivers have on the immediate and future budget for the district.</p> <p>Recommendation: Develop formal procedures to conduct an analysis of the payroll cost drivers each year and establish limits for each driver.</p>	<p>Ongoing; the district is developing data reports and procedures for analyzing payroll cost drivers.</p> <p>Ongoing: Salaries – (a) Working with WCL Enterprises to align campus staffing pattern to match. End of year meeting will be conducted to reduce campuses that are out of line with the district's approved staffing. (b) Initiate staff reduction class size of K-4 grades to transfer teachers to needed areas to eliminate over hiring.</p>	Director of Human Resources
LBB August 2013	27	Human Resources	<p>Beaumont ISD has not established guidelines to control the practice of overtime which has resulted in approximately \$3.3 million in overtime payments to district staff in school year 2011–12.</p>	<p>Ongoing; the district has established some procedures to manage and control the district's overtime practice such as requiring prior approval before overtime is worked. The district is also now providing overtime reports regularly to the superintendent, executive management, principals and directors.</p> <p>Ongoing</p> <p>Monitoring and reports</p> <p>In March 2014, the Human resource department with the assistance of the finance department began a process of monitoring overtime pay for each campus and department. Reports are generated by systems operator for each payroll and given to campus and department leaders. Follow-up calls from HR are initiated if overtime cost is over the allotted amounts.</p> <p>Guidelines for Overtime: Procedural Modification</p>	Director of Human Resources

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	28	Human Resources	The district lacks a process to review and control the excessive personnel absences, particularly teacher absences which resulted in the district paying approximately \$2.6 million to substitute teachers in school year 2011–12.	Beginning in January 2015, new procedures were developed and implemented require preapproval of absences and leave time. The district continues to look for ways to control the excessive absences.	Director of Human Resources
LBB August 2013	29	Human Resources	Beaumont ISD's compensation levels are not consistent between the various classifications and departments.	The district contracted with TASB who recently conducted a formal classification and compensation study.	Director of Human Resources
LBB August 2013	30	Human Resources	The district has not established sufficient expectations for the leadership and coordination of the Human Resources Department and the functions are handled in multiple areas of the district.	Ongoing; the human resources functions were restructured under the Human Resources Department. A new HR Director, Assistant HR Director, and two new staff members have been hired. The district has established stronger education and training expectations for the department's leadership and staff.	Director of Human Resources
LBB August 2013	31	Human Resources	The district has not established the Human Resources Department as the coordinator of the Title IX complaint process. Reassign Title IX coordination and administration to the Human Resources Department, and update board Policy DIA (LOCAL) to reflect the reassignment.	Completed	Director of Human Resources

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	32	Human Resources	<p>The district leadership has not established formal procedures and practices to use when departments and divisions within the district undergo reorganization, and does not include the Human Resources Department in the process to ensure staff are appropriately assigned based on qualifications. Additionally, HR is not included as a partner in the reorganization or reassignment process to ensure that sound business decisions are made and that staff is placed into positions based on qualify qualifications.</p> <p>Recommendation: Develop procedures to employ when a department or division within the district needs to be reorganized.</p>	Ongoing	Director of Human Resources
LBB August 2013	33	Human Resources	<p>The district lacks a procedure or practice to regularly update the district's job descriptions, resulting in staff being assigned to positions without meeting the qualifications as stated in the job descriptions or not having a job description to match the job titles as presented in the organization chart.</p> <p>Recommendation: Implement procedures and practices to review and update job descriptions on an annual basis and ensure that staff holding positions are functioning under an accurate job description.</p>	Ongoing; job descriptions are being reviewed and re-written as needed.	Director of Human Resources
LBB August 2013	34	Human Resources	<p>The district does not have a comprehensive policy and system in place to ensure that all staff receives an annual performance appraisal within an established timeframe.</p>	Ongoing: HR will work with professional development staff to develop and implement procedures to ensure that all staff receives an annual performance appraisal and that the completed appraisal is added to the personnel file.	Director of Human Resources
LBB August 2013	35	Human Resources	<p>The district does not have a process to ensure that evidence of staff cleared background checks are reflected in the personnel files.</p> <p>Recommendation: Establish a complete background check procedure to include maintaining the evidence that background checks were performed and that the results were negative for each employee in the personnel file.</p>	Ongoing	Director of Human Resources

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	36	Human Resources	<p>The Human Resources Department has not established a method to ensure that staff consistently adheres to the New Employee Personnel Check List requirements.</p> <p>Recommendation: Implement procedures to ensure that all required documentation is included in personnel files and revise the New Employee Personnel Check list to identify required documents by position type.</p>	Ongoing	Director of Human Resources
LBB August 2013	37	Human Resources	The Human Resources Department is not involved in the employee grievance process and, as a result, the district lacks an acceptable human resources process to facilitate and coordinate training for staff responsible for handling employee grievances.	<p>Board Policy DGBA (LOCAL) was amended and the HR Dept is working with campus administration to ensure that the Human Resources Department in the employee grievance process.</p> <p>The HR department is the initial contact for all employee grievances. Employee are required to submit grievance forms to the HR department.</p>	Director of Human Resources
LBB August 2013	38	Human Resources	The district's Human Resources Department has not established the expectation that all district staff consistently use the online placement form system.	Ongoing; expanded the use of the online system for placement forms and are in the progress of requiring all schools and departments to complete the form online and route it through the automated workflow system for the appropriate authorizations.	Director of Human Resources

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	39	Asset and Resource Management	<p>Beaumont ISD has not developed a reliable process or procedural method to track and reconcile authorized expenses associated with its bond program.</p> <p>Recommendation: Develop a comprehensive and reliable process, with detailed procedural methods, to record, track, and reconcile authorized investment bond expenses to promote successful financial accountability and transparency.</p>	At this time, there are no bond expenses.	Chief Financial Officer
LBB August 2013	40	Asset and Resource Management	Beaumont ISD's Business and Finance office Guidelines manual does not require reconciliation of district bank and investment accounts other than student activity funds.	At the next revision, the district will add requirements and guidelines for reconciling all district bank and investment accounts to the Business and Finance Office Guidelines manual.	Chief Financial Officer
LBB August 2013	41	Asset and Resource Management	Beaumont ISD does not effectively restrict physical access to sensitive areas of the Financial Services Department.	The CFO has reviewed the job functions of each individual with authority to print checks and access to the check printing room, vault room, and vault in order to establish protocols for staff that have access to sensitive financial areas.	Chief Financial Officer
LBB August 2013	42	Asset and Resource Management	Beaumont ISD does not have a district wide coordinated safety training program designed to minimize workers' compensation claims.	Completed; The interim superintendent appointed a risk manager with responsibility for developing a comprehensive district wide safety program for all operational and administrative staff.	Superintendent

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	43	Asset and Resource Management	<p>The Financial Services Department does not effectively verify that fixed assets have been tagged after the tags and forms are sent to the schools.</p> <p>Require fixed asset custodians to provide evidence that they have placed property tags on fixed and controllable assets within their possession.</p>	In progress	Purchasing Director
LBB August 2013	44	Asset and Resource Management	<p>Beaumont ISD's year-end fixed asset inventory process is manual and labor intensive and does not promote the accountability and decision making envisioned by the fixed asset policy.</p> <p>Revise fixed asset inventory procedures to fully maximize the features and capabilities of the newly installed asset management system.</p>	In progress	Purchasing Director
LBB August 2013	45	Financial Management	The superintendent has not established the expectation that the leader to oversee the district's more than \$160.6 million budget have any financial related experience, background or qualifications in auditing, accounting, or other financial disciplines.	The Superintendent required that the Financial Services Department leader met the minimum qualifications for this position. The new CFO has relevant financial related experience and has a	Superintendent
LBB August 2013	46	Financial Management	The accounts payable department does not validate labor charges on cost-plus contracts and also does not obtain sufficient evidence from vendors to support material cost prior to invoice payment.	The district has implemented a procedure and practice to validate the invoices from all cost plus contractors and require the contractors to submit supporting documentation for all labor and materials costs associated with the invoice.	Chief Financial Officer
LBB August 2013	47	Financial Management	Beaumont ISD's budget process is not efficient and limits school principals and department head's involvement by not allowing them to transfer budget funds without approval from the budget department.	Ongoing; the CFO is establishing a practice that allows principals and department heads greater involvement in the budget development and control process	Chief Financial Officer

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	48	Financial Management	The district does not effectively communicate its budget to educate and provide district stakeholders with deeper insight into the district's operations and priorities.	The district has improved the content, format, and presentation of the district's published budget document and used Association of School Business Officials and Government Finance Officers Association standards as a guide.	Chief Financial Officer
LBB August 2013	49	Financial Management	Beaumont ISD has not established a policy to monitor and control its General Fund balance.	Completed; the district has established a policy to protect the district's fund balance and ensure that it remains adequate for unforeseen future events.	Chief Financial Officer
LBB August 2013	50	Financial Management	The budget supervisor does not have sufficient involvement in the grant proposal process to ensure appropriate budgeting for items needed to implement the grant.	Ongoing; the district is working to implement a procedure and practice to require cooperation between the budget supervisor and campus staff who identify grant opportunities, initiate grant proposals, and manage grant programs.	Chief Financial Officer
LBB August 2013	51	Financial Management	Beaumont ISD has not strategically developed a campaign to encourage all staff to take advantage of direct deposit.	Ongoing; the district does promote the benefits of direct deposit to existing staff in order to increase participation in the district's direct deposit program.	Chief Financial Officer

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	52	Financial Management	Beaumont ISD does not require all staff to use the payroll swipe card system to efficiently track staff time.	The district has fully implemented the automated timekeeping system and now requires all staff to swipe in and out to ensure accurate accounting and tracking of payroll.	Chief Financial Officer
LBB August 2013	53	Financial Management	The district lacks adequate procedures for cash handling during school fundraising events where product are sold.	The district revised the student activity fundraising procedures to require reconciliation of product sales inventory to cash collected. The district also moved from a decentralized student activity accounting system to a centralized accounting system.	Chief Financial Officer
LBB August 2013	54	Financial Management	Beaumont ISD does not require all of the campus bookkeepers to use the systems and tools that are standard in the district for tracking student activity funds.	Completed; in August 2014, the district implemented a new centralized automated accounting software, TEAMS.	Chief Financial Officer
LBB August 2013	55	Purchasing	The district has not ensured that all staff consistently follow purchasing procedures and practices, which could potentially put the district at risk of not complying with state laws. Purchase orders exceeding required thresholds are not consistently supported with formal quotes as required by district policy, nor do all purchases >\$50,000 individually or in the aggregate for each 12 month period go through the bid and board approval process required by state law. In addition, some goods and services are negotiated and procured outside the purchasing processes and subsequently paid for by submitting the invoice and a check request to the Accts Payable Dept.	Ongoing; the district continues to retrain personnel to enforce purchasing procedures to ensure that all purchases are conducted in accordance with district and state purchasing requirements.	Purchasing Director

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	56	Purchasing	The district does not have adequate controls for contract management and could be exposed to unfavorable agreements and is at risk of financial or reputational loss. Contract requirements are not monitored during the life of the transactions. Some goods and services are procured outside of the Purchasing Dept. and the respective agreements were no on file with the Purchasing Dept. As a result, the District does not maintain a comprehensive working list of contracts, which makes it difficult to determine the number, nature, and status of contracts within the district. Agreements are also not consistently documented for existing vendors that perform additional services outside their initially contracted scope of work. Additionally, the district does not have a formal performance evaluation process to assess a vendor's contract performance.	Ongoing; the district has made progress in developing and implementing a formal contract management process with written procedures and practices to identify all district contracts, centrally capture and monitor contract requirements, and evaluate vendor performance. Contract details including effective and expiration dates, parties to the agreement, and vendor and district covenants should be captured and actively managed to ensure compliance and mitigate the district's exposure to risk. Additionally, the district is working to identify all contracts and agreements made outside the Purchasing Department and include them in the	Purchasing Director
LBB August 2013	57	Purchasing	The district does not have procedures requiring periodic reviews of the vendor master file to inactivate and/or purge dormant or duplicate vendors.	Ongoing; the district has developed a process for maintaining an accurate vendor master file and eliminate unnecessary duplicate vendor records. This is a process that is ongoing.	Purchasing Director
LBB August 2013	58	Purchasing	The district has not implemented procedures to ensure the inventory system accurately reflects the main warehouse's inventory valuations and the physical inventory on hand. Develop a methodology and procedures to identify and record the unit of inventory and related price, and reconcile the inventory system listing to the physical inventory on hand	In progress	Purchasing Director

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	59	Purchasing and Textbook Management	The district lacks written textbook management procedures and practices to ensure the physical inventory on hand is accurately reflected in the inventory system. The textbook inventory system is not consistently updated to reflect the campus physical textbook inventory counts. As a result of inadequate textbook inventory management, the district does not have an accurate list of textbooks on hand. The master textbook inventory listing contains large errors because physical counts are not reconciled to the inventory control system and no one monitors to ensure the inventory system is updated.	Ongoing; A handbook written procedures and practices for textbook management. These procedures and practices has been created. The district purchased software to help with this area and is in the progress of conducting annual district wide physical inventory of learning materials, including those in the textbook warehouse. This data will be reconciled using the data in the inventory control system to reflect	Purchasing Director and Director of Research, Planning, and Evaluation
LBB August 2013	60	Purchasing	The district's textbook coordination process does not adequately manage the newly implemented Instructional Materials Allotment. Recommendation: Centralize the procurement of textbooks and instructional materials within the Purchasing Department.	Ongoing; the procurement of textbooks and instructional materials are routed through the Purchasing Department.	Assistant Superintendent of Curriculum and Instruction
LBB August 2013	61	Food Services	The district does not have a documented process to determine the cost of menu items to ensure that food costs do not exceed revenue.	Completed; established pre- and post- costing for all menu items to more efficiently monitor the program's operation and control cost.	Child Nutrition Director
LBB August 2013	62	Food Services	The district allows staff to charge meals and had an uncollected balance of \$2,727 as of February 2013.	Completed 5/31/14; eliminated the practice of allowing staff to charge meals, and implement steps to collect outstanding balances.	Child Nutrition Director

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	63	Food Services	The district does not have a system to identify aging or broken equipment and a practical plan to replace these items as needed.	Completed 6/15/14; implemented an equipment replacement plan.	Child Nutrition Director
LBB August 2013	64	Transportation	<p>The district lacks comprehensive written transportation policies and procedures to guide operations and the provision of services.</p> <p>Establish local board policies and Transportation Department operating procedures to provide increased clarity and guidance regarding service eligibility requirements and the expected response to common operating concerns.</p>	Pending	Senior Director of Transportation
LBB August 2013	65	Transportation	The district is not maximizing the opportunity for receiving hazardous traffic conditions funding as allowed by the Texas Education Code. Up to 10% of the district's regular transportation allotment according to TEC, Section 42.155. Since the maximum number of miles that could be claimed in school year 2011–12 was 1,450,894 and the reimbursement rate for Beaumont ISD is \$0.88 per mile, the maximum amount of additional reimbursement that could have been received by the district was \$127,679 ($1,450,894 \times .10 \times .88 = \$127,679$)	The district plans to review and define hazardous traffic conditions that are applicable to the district and adopt a local policy regarding these conditions.	Senior Director of Transportation

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	66	Transportation	The district does not systematically manage or monitor the provision of transportation services to students who are attending specialized programs or schools outside their home school boundary.	The district plan to review and establish a process for monitoring and regularly reassessing the eligibility of magnet school and Tier 2 school choice students to receive transportation services.	Senior Director of Transportation
LBB August 2013	67	Transportation	The district's bell time structure constrains the Transportation Department's ability to efficiently allocate buses.	The bell schedules were adjusted for the 2017-2018 school year to reflect a three-tier bus system. This will allow for the condensing of bus routes.	Senior Director of Transportation

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	68	Transportation	<p>The district is not making full use of its transportation management software to maximize system efficiency.</p> <p>Conduct a comprehensive review of the implementation of the transportation management software with a focus on systems integration across the enterprise and user training.</p>	<p>A comprehensive review of all transportation software was performed in the Spring of 2017. Purchased Transfinder for routing/boundary updates for full implementation in 2018-2019. Acquired new field trip software, fleet maintenance software, student management software, GPS, and student accountability software for 2017-2018 school year.</p>	Senior Director of Transportation
LBB August 2013	69	Transportation	<p>The district's significant trip demand and lack of a structured driver allocation and tracking tool contributes to overtime costs for transportation staff and a spare driver ratio that exceeds common industry practices.</p> <p>Revise field and extracurricular trip assignment procedures to eliminate conflicts with home-to-school bussing requirements, and reduce the percentage of substitute drivers that are retained on a daily basis.</p>	<p>Meetings are planned with the new Director of Athletics to have coaches start driving their own trips to alleviate the demand on the Transportation Department. Director of Transportation has authority to deny trips and has instructed all campus administrators of appropriate times for field trips.</p>	Senior Director of Transportation

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	70	Transportation	<p>The district has not established a structured fleet replacement program that recognizes the on-going relationship between capital and operating costs.</p> <p>Establish a comprehensive bus replacement planning procedure.</p>	Pending	Senior Director of Transportation
LBB August 2013	71	Transportation	<p>The district lacks policies and procedures for conducting preventive maintenance and maintaining accurate maintenance histories for vehicles in its fleet.</p> <p>Design and implement a preventive maintenance program for school buses that includes procedures for maintaining accurate vehicle maintenance histories.</p>	Files have been created for all maintenance performed on existing fleet. New software acquired to record and track preventive maintenance program.	Senior Director of Transportation

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	72	Transportation	<p>The district has not established comprehensive inventory management practices to determine the appropriateness of the number or types of parts and materials kept in inventory. At the time of the review, the district had acquired a maintenance management information system. However, this program had not yet been installed. Some parts and materials are entered in a supplies and materials line item inventory along with vendor-provided maintenance services. However, the district also stores a large number of spare bus parts in a storage unit located at the main dispatch facility. These materials have not been inventoried and, consequently, the value of these repair parts cannot be assessed.</p> <p>Revise parts inventory management practices to bring structure and accountability to the acquisition and management of repair parts.</p>	One utility worker is now assigned as the parts manager who will be responsible for inventory of all parts and equipment and proper documentation of the inventory in RTA.	Senior Director of Transportation
LBB August 2013	73	Computers and Technology	<p>The district has not developed a method to determine the appropriate number of technology staff and is not structured properly to deliver effective and proficient support to the user community.</p> <p>Reassess technology support requirements, establish staffing guidelines, and restructure and staff the technology department accordingly.</p>	Due to budget constraints, pending.	Director of IT
LBB August 2013	74	Computers and Technology	<p>The district has not evaluated the effectiveness of the dual role of the director of Performance Management and Instructional Technology and the impact of instructional technologists in providing adequate training and support for the integration of technology into the curriculum.</p> <p>Evaluate the effectiveness of the dual role of the director of Performance Management and Instructional Technology and develop staffing guidelines for instructional technology support at the campuses.</p>	<p>Due to budget constraints, partially pending. The dual role was removed.</p> <p>Ongoing: The dual role of the director of PMIT has been eliminated by the hiring of an instructional technology coordinator and the restructuring of PMIT. The new title of the director is Director of Performance Systems Management. A new job description will be created and a function chart. The practice of separating systems functions and instructional functions has begun.</p>	Director of IT

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	75	Computers and Technology	<p>The district's Public Education Information Management System (PEIMS) organization does not have an effective process to resolve student data submission problems with the campuses.</p> <p>Develop and implement a new process to handle and resolve student data submission problems with the campuses.</p>	<p>Ongoing</p> <p>Training sessions will be scheduled after principals' selections are submitted. Training sessions will cover the PEIMS program overview, PEIMS collection process, and tools used in PEIMS collection.</p>	Supervisor of Student Services
LBB August 2013	76	Computers and Technology	<p>The district's three-year Long-Range Technology Plan has not been updated and linked to the District Improvement Plan.</p> <p>Review and update the three-year technology plan taking into consideration the District Improvement Plan.</p>	<p>In progress</p> <p>The Director of PSM is working to compare and tie the District Improvement Plan and the Campus Improvement Plans to the Technology Plan.</p>	Director of IT
LBB August 2013	77	Computers and Technology	<p>The district does not have documented procedures to govern the handling of technical support activities.</p> <p>Develop written procedures to govern technology support activities.</p>	<p>Pending due to budget constraints and understaffing; the district has not yet developed written procedures to govern technology support activities.</p> <p>Ongoing:</p> <ul style="list-style-type: none"> -Identify key areas and create detailed documentation concerning all major support functions of the Information Services department. Documentation should be available on-line for only department staff to reference. -Periodically evaluate and update documentation based upon data from work order system as well as other identified areas of need. 	Director of IT

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	78	Computers and Technology	<p>The district does not have a well-designed website that is intuitive and easy to navigate.</p> <p>Redesign and implement a new district website and develop a process for keeping it current.</p>	Completed	Director of IT
LBB August 2013	79	Computers and Technology	<p>The district has no key performance indicators to measure the effectiveness of technology support.</p> <p>Develop key performance indicators with targets to measure technology support effectiveness.</p>	Pending	Director of IT

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	80	Computers and Technology	<p>The district does not have a comprehensive disaster recovery/business continuity plan.</p> <p>Develop a comprehensive disaster recovery/business continuity plan in accordance with school district best practices to allow the district to continue operations in the event the main computer facility is rendered inoperable.</p>	<p>Delayed due to budget constraints. However, the district has a viable disaster recovery system in place.</p> <p>In Progress:</p> <ul style="list-style-type: none"> -Consider and evaluate new cloud-based network technologies which would eliminate any single point of failure in the district's wide-area-network. -Consider the cloud-based services for hosted TEAMS, e-mail, data storage, and IP telephony in order to ensure maximum redundancy and availability of systems. -A cloud-based data backup solution utilizing "Mozy" is currently being implemented in order to protect the district from data loss and allow access to user data at all times from any location with internet connectivity. -In conjunction with recommendation #77, documentation of all systems will be created in order to ensure recovery and availability in the event of a disaster. 	Director of IT
LBB August 2013	81	Safety and Security	<p>The district lacks a process to formally assess school safety and security procedures on a regular basis and provide oversight for district wide safety and security responsibilities.</p>	<p>Completed; the district has established and maintains a school safety and security committee led by an assistant superintendent to monitor and assess safety and security procedures and compliance on a district wide basis.</p>	Chief of Operations

Source Document	Finding Number	Finding Title	Condition Found Findings (Original Wording)	Corrective Actions Taken	Responsible Party
LBB August 2013	82	Safety and Security	The district has not established a complete process to address safety and security issues identified at the campuses.	Completed; the district developed and maintains a plan to prioritize, determine costs, assign responsibility, and close any open safety and security issues.	Chief of Operations
LBB August 2013	83	Safety and Security	The district lacks a process and practice to regularly update and maintain the emergency operations plan and ensure campus level distribution.	Completed: the district implemented a process to regularly update the emergency operations plan to meet current standards and requirements and ensure campus level distribution.	Chief of Operations
LBB August 2013	84	Safety and Security	The district lacks a comprehensive safety and security procedures manual.	The district developed a comprehensive safety and security procedures manual for the district and distributed it to every location.	Chief of Operations
LBB August 2013	85	Safety and Security	The district has not developed a systematic method for calculating the optimum staff size, balancing the ratio between police officers and public safety officers, and minimizing overtime and supplemental pay.	Completed; the district is using a systematic model for calculating the optimum staff size and has implemented organizational changes to minimize overtime and supplemental pay and increase security coverage.	Chief of Police