Internal Audit Report

#2014-2

Audit of Policy and Procedure for Reporting and Investigating Allegations of Student Abuse, Neglect, Exploitation, or Improper Care

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Board Review Date: 06/04/14
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ACRONYMS USED IN THIS REPORT:

ANE  Abuse, Neglect, Exploitation, or Improper Care
CSR  Center for Student Resources
CPA  Comptroller of Public Accounts
DFPS Department of Family & Protective Services, Texas
HHSC Health & Human Services Commission, Texas
NEO  New Employee Orientation
SPI  Student Protection Investigation
SPSW Student Protection Social Worker
TAC  Texas Administrative Code
TGC  Texas Government Code
March 4, 2014

Members of the Board of Trustees
Texas School for the Blind and Visually Impaired

The following report provides the results of the internal audit of the processes and controls around TSBVI’s Policy and Procedures for reporting and investigating allegations of student abuse, neglect, exploitation or improper care.

Based on my review, it is my opinion that an adequate system of control has been established over these activities and the school’s responsibilities are being carried out efficiently and effectively.

The internal audit was conducted in accordance with the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing*, the Government Accountability Office’s (GAO) *Government Auditing Standards*, and the Texas Internal Auditing Act. We believe that our work fully supports our conclusions.

*Signed Copy on File*

Jaye Stepp, CPA, CIA, CGAP, CRMA
Internal Audit Director
Executive Summary
The purpose of the internal audit of the policy and procedures for reporting and investigating allegations of student abuse, neglect, exploitation, or improper care is to determine if TSBVI is in compliance with state laws and rules; if adequate internal controls and procedures have been established, are documented and kept current; and if these procedures are followed and are effective and efficient.

Key Audit Observations

- TSBVI has adequate internal controls and effective procedures in place for investigating and reporting on allegations of student abuse, neglect, exploitation, or improper care.
- During the school years ending in 2011, 2012 and 2013, TSBVI was in compliance in all material respects with abuse, neglect, exploitation, and improper care training requirements.
- Required campus postings on reporting are in place in designated buildings.

All prior audit recommendations related to reporting and investigations have been implemented. There were no significant findings or recommendations in the current audit period. The Director of the Center for Student Resources and her staff are knowledgeable about their responsibilities, and have made great strides by updating procedures and fully implementing the electronic records maintenance recommended in prior audits. Staff cooperation and assistance that facilitated an efficient audit process are appreciated.
Audit Background and Purpose

Texas Family Code 261.403(b) requires the board of a state agency that operates a facility in which children are located to ensure the policy and procedure for reporting and investigating allegations of abuse and neglect are periodically reviewed by the agency’s internal auditor. TSBVI’s Policy FFG requires that the internal auditor shall review their policy and the procedures implementing the policy a minimum of once every three years. The purpose of this audit was to evaluate the School’s compliance with state law and TSBVI’s policy and procedures for reporting and investigating allegations of abuse, neglect, exploitation or improper care.

Scope, Objectives and Methodology

The audit scope covers the processes and controls related to TSBVI’s reporting and investigation of abuse, neglect, exploitation, or improper care for the approximate three year period since the last audit of this activity. Test of details was limited to the past three school years – 2010-11, 2011-12, and 2012-2013.

Audit objectives included evaluation of the School’s compliance with investigation and reporting procedures, documentation requirements, posting requirements, staff training and anti-victimization programs for students.

The audit methodology included questionnaires, interviews, observations, tests of details and review of TSBVI policy and related procedures. Investigation files and reports were sampled and reviewed to determine whether current practices for conducting investigations evidence compliance with the School’s approved policy and associated procedure.
Audit Criteria

The following criteria were used as the basis for testing compliance with state laws and administrative rules related to investigating and reporting allegations of abuse, neglect, exploitation, or improper care:

- Texas Family Code 261, Investigating Reports of Child Abuse & Neglect
- Texas Education Code, Chapter 38, Health and Safety
- Texas Administrative Code, §351.505 Information Collection
- TSBVI Policy FFG, Student Welfare: Child Abuse, Neglect, Exploitation, and Improper Child Care Practice
- TSBVI Procedure P.1.7, Reporting and Investigating Suspected Student Abuse, Neglect, Exploitation and Improper Care

No Recommendations
Audit Results and Conclusions

The results and recommendations of the internal audit are presented in this section for each of the audit objectives that were established with TSBVI management.

Audit Objective 1: Determine if all recommendations made in the prior ANE audit report have been implemented.

Two recommendations were made in the FY-11 audit report on Procedures for Investigating Allegations of Student Abuse, Neglect, Exploitation or Improper Care. The first related to electronic records that were incomplete and the second related to required posting of information related to reporting suspicions of abuse, neglect, exploitation, or improper care in campus buildings. Both of these recommendations have been implemented.

The audit test of details was conducted entirely on electronic files, which helped to verify that the prior year recommendation has been successfully implemented. All files are scanned into electronic folders upon completion of an investigation. The e-files are protected from unauthorized access or loss by appropriate access controls and backup procedures.

Buildings requiring postings are now specifically designated and postings have been placed in these buildings. The posting consists of a hard copy with Braille overlay, in both English and Spanish.

Conclusions:

Prior recommendations have been fully implemented.
No recommendations.
Audit Objective 2: Determine if the agency policy and related procedures adequately address state law and agency rules related to investigating and reporting allegations of abuse and neglect.

We obtained copies of all laws and administrative rules cited in Policy FFG- Student Welfare: Child Abuse, Neglect, Exploitation, and Improper Child Care Practice and identified key compliance requirements in a testing matrix. TSBVI’s Policy and Procedure were both updated recently. The Policy FFG was amended by the Board at their January 2014 meeting. The Procedure was last updated in September 2013.

We tested for compliance with laws and regulations by tracing compliance requirements to Policy FFG and/or Procedure P-1.7. The TSBVI policy is in compliance with all requirements, with no exceptions noted.

Conclusions:

The TSBVI policy and related procedure on reporting and investigating allegations of abuse, neglect, exploitation, or improper care adequately address all laws and agency administrative rules related to investigating and reporting allegations of abuse and neglect with no significant exceptions.

No recommendations.
Audit Objective 3: Determine if staff are adhering to the requirements established in Policy FFG and any related procedures for reporting and investigating allegations of abuse or neglect.

The Director of the Center for School Resources has worked with the former Director to update procedures for reporting and investigating suspicions of abuse, neglect, exploitation, or improper care. The Director is responsible for maintaining the files on all reports and investigations involving alleged abuse, neglect, exploitation and improper child care. Electronic files were reviewed based on the expected process and forms contained in TSBVI Procedure P-1-7. A summary of minimum expected file content includes:

a. Exhibit 1 – Initial Report to be completed by reporting staff member, following initial verbal or email notification
b. Exhibit 2 - Investigator’s initial report
c. Exhibit 3 - Investigator’s final report, which should include
   a narrative that summarizes the investigation and conclusions
d. Exhibit 4 – the SPSW performance checklist
e. Exhibit 5 – Administrative Actions taken, if any

The student protection files are maintained primarily as e-files with hard copy files maintained only as needed. The files are in locked file cabinets in the CSR offices, which are locked nights and weekends. The building has a sprinkler system.

Electronic files have access controls to block unauthorized access. Electronic files are maintained on the network server where they are routinely backed up with other agency data.
A Student Protection Investigation Checklist was revised in May of 2010 and again in September of 2013, with improvements made for content and accountability. The revised checklist has been formally adopted as Exhibit 7 of Procedure P.1.7 and is available on the intranet. The test of details found that the older checklists were still being used at times.

We tested a sample of reported cases for adherence to the requirements established in Procedure P.1.7. For the most part the files were complete and accurate. In one case there was no prioritization noted in the file workpapers, and in another we were unable to determine if the parents had been notified. These two issues would have been documented if the current forms had been used.

We requested copies of the Annual reports on ANE that are to be filed with the Department of Family Protective Services (DFPS) for the audit period. We were provided the reports from the 2011-12 and 2012-13 school years, but 2010-11 report was not found. DFPS was contacted and they did not have a copy either. The Director of CSR was able to recreate the report from our files and provided it to DFPS, as well as saved it in TSBVI’s ANE files.

A comparison of the elements of information on TSBVI’s summary log to the data collection requirements found in Procedure P.1.7 found that the reports contain all of the required data elements. The report is formatted to match the elements in TAC 351.505, ensuring full compliance with reporting requirements. The number of confirmed cases reported matched the total number on file for each year in this audit scope.
Procedure P.1.7, Section I on Reporting Procedures, states “The TSBVI Director of Safety shall ensure that the Posting document "Making Required Reports to Keep Students Safe and Secure (Exhibit 6) or the Spanish version (Exhibit 7) is posted in accordance with state requirements throughout the school and on the TVBVI Intranet, so that it is accessible for all employees.”

These documents have been posted in thirteen places on campus, including the Cafeteria, Building 600, Elementary building, Residential offices, Business offices, Outreach, Exit / Career Ed, and Grover. The Safety Officer ensures that these postings are in place when he is checking on other required school postings (such as evacuation routes). The posting can also be found on the school’s intranet, as required. There is a link on the front page of the Intranet for ‘Required Reports: Abuse, Neglect, Improper Care, Sexual Harassment, Bullying’. The link takes the user directly to the current exhibits for the procedure.

Policy FFG and Education Code 38.004 require the School to provide anti-victimization programs in elementary and secondary schools. The Principal of Comprehensive Programs provided information from school social workers that summarized the TSBVI activities undertaken to address anti-victimization programs at TSBVI. Based on the information provided, TSBVI is complying with requirements to provide child abuse anti-victimization programs in elementary and secondary programs.

Conclusions:
TSBVI is in compliance with requirements established in Policy FFG and related Procedure P.1.7 for reporting and investigating allegations of abuse or neglect. The electronic record keeping has improved greatly, with no missing information in the sampled files reviewed.
Audit Objective 4: Determine if staff are receiving the required training on reporting and investigating potential student abuse, neglect, exploitation, or improper care.

Policy FFG states that ‘As part of new employee orientation and annually thereafter, each employee shall receive training in the responsibilities associated with this policy and the implementing procedure.’

New employee orientation (NEO) classes include a session on the requirements related to reporting suspected abuse, neglect, exploitation, or improper care of students. The session is on the standard NEO agenda and includes a video presentation developed by TSBVI for this purpose.

Staff Development maintains training records for all staff and periodically informs supervisors of staff who have not completed their required training. It is the Division Directors’ responsibility to ensure their staff have received their training.

Our test of details on staff training records found that the School overall has a 92% compliance rate for annual ANE training among all staff. This represents an upward trend from 88% in 2012 and 90% in 2013, but is down from the rate of 95% in 2011. Some of the deficiencies can be attributed to failure to sign in on the sheets used to apply credits for attendance. However there are lapses in training that should be addressed, particularly in any areas where staff have direct contact with our students. Division Directors should check the Staff Development Mandatory Training log to identify training deficiencies for staff in their division, as they are responsible for ensuring that their staff have received this training. Staff Development can provide assistance with access to the log and coordination for updates to records.
Policy FFG states that ‘any volunteer or individual working under the auspices of TSBVI shall receive training in the volunteer’s or individual’s reporting requirements under this policy and a copy of the policy prior to providing services to TSBVI. There is a process in place to ensure that volunteers receive the training. This area was tested in our last audit with no deficiencies noted. We did not perform additional work in this area this year.

It was noted in our field work that substitute staff do not appear to be receiving the training, or the training was not recorded in the School’s training records because of their status as substitutes. Substitute staff should be required to complete the training prior to providing services and their training should be documented in the Staff Development records.

Procedure P.1.7 requires each TSBVI investigator to receive a minimum of three hours per year of professional training related to conducting investigations of child abuse, neglect and exploitation. The Director of CSR and the Student Protection Social Workers (SPSW) are to identify training topics based on information in TAC 351.503 and facilitate attendance by the TSBVI investigators. Both Staff Development and CSR department files supported annual training of three hours or more attended by the four staff investigators in each of the past three school years.

Conclusions:
Training requirements related to child abuse, neglect, exploitation, or improper care are being substantially met. There is room for improvement, which is being addressed with Division Directors.
REPORT DISTRIBUTION

Copies of this report have been distributed to the following:

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