

**TEXAS SCHOOL FOR THE BLIND AND  
VISUALLY IMPAIRED**  
Austin, Texas

INTERNAL AUDIT ANNUAL REPORT

Fiscal Year 2025



**TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED**

Austin, Texas

Internal Audit Annual Report  
Fiscal Year 2025

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# Garza/Gonzalez & Associates, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Board Members and Audit Committee Members  
Texas School for the Blind and Visually Impaired  
Austin, Texas

We performed procedures to assess the effectiveness and efficiency of the Texas School for the Blind and Visually Impaired's (TSBVI) internal control structure over the Outreach: Referrals Area (the Area), as well as its compliance with established policies and procedures, for the seven months ended March 31, 2025.

Our audit procedures determined that TSBVI's internal control structure over the Area was generally adequate, and no material instances of noncompliance were noted. However, we identified certain matters, detailed in this report, that present opportunities to strengthen internal controls and enhance compliance with TSBVI's policies and procedures. Based on the degree of risk or impact to the audit objective, these matters were rated as Priority, High, Medium, or Low, as further described in the 'Summary and Related Rating of Observations/Findings and Recommendations' section of this report.

We also conducted follow-up procedures on findings and recommendations from prior year internal audit reports that were not fully implemented. This report reflects the results and implementation status of our follow-up procedures, and includes all information required for compliance with the State of Texas Internal Audit Annual Report requirements.

This report was prepared by Garza/Gonzalez & Associates, LLC, an independent Certified Public Accounting firm, following Generally Accepted Government Auditing Standards, International Standards for the Professional Practice of Internal Auditing, and the Institute of Internal Auditors' Code of Ethics contained in the Professional Practices Framework.

We have discussed the comments and recommendations for the Area, as well as the follow-up results, with various TSBVI personnel. We are available to provide additional information if needed.

*Garza/Gonzalez  
& Associates, LLC*

May 30, 2025 – 2025 Follow-up

July 10, 2025 – Outreach: Referrals Area Audit

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## INTRODUCTION

The Texas School for the Blind and Visually Impaired (TSBVI) is a state agency established under the authority of the Texas Education Code Chapter 30, Subchapter B, and is responsible for:

- (1) Providing long-term and short-term programs to students aged 22 or younger who require specialized or intensive educational or related services due to visual impairment.
- (2) Developing and providing statewide services to parents of students with visual impairments, school districts, regional education service centers, and other agencies serving students with visual impairments. The services must include:
  - (a) Developing and providing training and consultation for parents and educators.
  - (b) Developing and disseminating instruction-related reference materials.
  - (c) Providing information related to various educational resources.
  - (d) Operating a lending program of educational and technological materials.
  - (e) Assisting teacher preparation programs.

TSBVI is governed by a 9-member Board appointed by the governor and confirmed by the senate. The Board consists of:

- (a) 3 members who are blind or visually impaired.
- (b) 3 members who are working or have worked as professionals in the field of delivering services to persons who are blind or visually impaired.
- (c) 3 members who are the parent of a child who is blind or visually impaired.

TSBVI's mission is to "serve as a leading center of expertise and resources, working in partnership with schools, families, communities, and organizations to transform outcomes for students, ages birth to 22, who are blind, deafblind, or have low vision."

### **2025 Internal Audit Plan**

The following internal audit functions were performed in accordance with TSBVI's 2025 Internal Audit Plan, dated March 4, 2025, and approved by the Audit Committee and Board on April 4, 2025:

- Risk Assessment & Preparation of the 2025 Internal Audit Plan
- Outreach Audit
- Follow-up of Prior Year Internal Audits
- Preparation of the 2025 Internal Audit Annual Report
- Other Tasks

This report contains the results of the Outreach: Referrals Area Audit, reflects the results of the follow-up procedures performed this year on the findings from the prior internal audits, and complies with the State of Texas Internal Audit Annual Report requirements.

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## I. Compliance with Texas Government Code, Section 2102.015: Posting the Internal Audit Plan and Internal Audit Annual Report on the Website

To comply with the provisions outlined in Texas Government Code, Section 2102.015 and the State Auditor's Office guidelines, within 30 days after approval by the Board, TSBVI will post the following information on its website:

- An approved fiscal year 2026 audit plan, as provided by the Texas Government Code, Section 2102.008.
- A fiscal year 2025 internal audit annual report, as required under Texas Government Code, Section 2102.009.

The internal audit annual report includes any weaknesses, deficiencies, wrongdoings, or other concerns raised by internal audits and other functions performed by the internal auditor, as well as a summary of the action taken by TSBVI to address such concerns.

## II. Consulting and Nonaudit Services Completed

The internal auditor did not perform any consulting services, as defined in the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*, or any non-audit services, as defined in the *Government Auditing Standards*, 2018 Revision, Technical Update April 2021, Sections 3.64-3.106.

## III. External Quality Assurance Review

The internal audit department's most recent *Peer Review Report*, dated January 20, 2025, indicates that its system of quality control has been suitably designed and conforms to applicable professional standards in all material respects.

## IV. Internal Audit Plan for Fiscal Year 2025

The approved Internal Audit Plan (Plan) included one audit to be performed during fiscal year 2025. The Plan also included a follow-up on prior year internal audit recommendations that were not fully implemented as of fiscal year 2024, other tasks as assigned by the Audit Committee or Board, and preparation of the 2025 Internal Audit Annual Report.

### Risk Assessment

Utilizing information obtained through the completed questionnaires received and background information reviewed, 16<sup>1</sup> areas were identified as potential audit topics. A risk analysis utilizing 8 risk factors was completed for each individual audit topic and then compiled to develop an overall risk assessment.

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<sup>1</sup> Excludes the Abuse, Neglect, and Exploitation; and, the Public Funds Investment Act (PFIA) Compliance areas, as they require a periodic audit triennially and biennially, respectively.

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Following are the results of the risk assessment performed for the 16 potential audit topics identified:

HIGH RISK	MODERATE RISK	LOW RISK
<p style="text-align: center;">Outreach Health Center Student Trust &amp; Activity Funds</p>	<p style="text-align: center;">Transportation/ Weekends Home Assets &amp; Facilities Management Safety &amp; Security</p>	<p style="text-align: center;">Admission &amp; Student Records Grants Administration Accounting &amp; Financial Reporting Purchasing/ P-Card/ Contract Management/HUB Information Resources (General IT Controls) Residential Services Human Resources &amp; Payroll Food Services Supplies Warehouse Records Management</p>

In the prior 3 years, the following audits and functions were performed by internal auditor:

Fiscal Year 2024:

- Risk Assessment & Preparation of the Internal Audit Plan
- Residential Services Audit
- Follow-up of the Prior Year Internal Audits
- Preparation of the Internal Audit Annual Report

Fiscal Year 2023:

- Risk Assessment & Preparation of Internal Audit Plan
- Abuse, Neglect, and Exploitation (ANE) Investigating Procedures Audit (*Required Periodic Audit*)
- Records Management Audit
- Follow-up of the Prior Year Internal Audits
- Preparation of the Internal Audit Annual Report

Fiscal Year 2022:

- Risk Assessment & Preparation of the Internal Audit Plan
- Public Funds Investment Act (PFIA) Compliance Audit (*Required Periodic Audit*)
- Safety & Security Audit
- Follow-up of the Prior Year Internal Audits
- Preparation of the Internal Audit Annual Report

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The internal audits and other tasks performed for fiscal year 2024 were as follows:

<b>Report No.</b>	<b>Audits/Report Titles</b>	<b>Report Date</b>
1.	Outreach: Referrals Area Audit <i>Objective:</i> To assess the effectiveness, compliance, and oversight of the Outreach Department’s Referrals Area. This includes evaluating the delivery of services, collaboration with stakeholders, and adherence to applicable policies, procedures, and requirements related to referrals for consultations, training, general questions, and resources.	7/10/2025
1.	Annual Internal Audit Report – Follow-up of findings and recommendations that were presented in the Prior Year Internal Audit Report.  <i>Includes all reported audit results for Fiscal Year 2025.</i>	5/30/2025
-	Other Tasks Assigned by the Board or Audit Committee	None

## V. Executive Summary

### Outreach: Referrals Area

#### **Background**

The Outreach Department (Department) at the Texas School for the Blind and Visually Impaired (TSBVI) provides information, training, and support to students, families, local school districts, and community organizations throughout the state. Services are delivered through individualized consultations, workshops, conferences, videoconferencing, and web-based technologies. The Department does not provide direct services to students nor conduct special education evaluations.

The Department primarily serves students—within the capacity described above—who are not enrolled in TSBVI’s Comprehensive (Residential) Program, as those students already receive direct services from the school.

Note: It is estimated that approximately 11,000 students across Texas are blind or deafblind. Of those, about 140 are enrolled in TSBVI and receive direct services. Therefore, the Department may potentially support and consult on behalf of the remaining estimated 10,860 students statewide, primarily through non-direct services.

For audit purposes, the Department is divided into the following four areas:

1. Outreach: Referrals (Consultation, General Questions, Resources, and Training)
2. Outreach: Tech Loan Program
3. Outreach: APH Quota Funds
4. Outreach: Conferences, Workshops, and Webinars

This audit focuses exclusively on Outreach: Referrals, which includes consultations, general questions, resource requests, and training referrals.

It is important to note that conferences, workshops, and webinars—the fourth area listed above—are presented and hosted by the Department independently and are not initiated through the referral process. These events are made available to any interested parties and do not require a formal referral request.

#### Organizational Structure

The Department is managed by the Outreach Director (Director), who reports directly to the Superintendent.

The Department is organized into the following five teams, all of which are overseen by the Director:

- Deafblind (DB) Team – 8 employees
- Statewide Team – 3 employees
- Visual Impairment (VI) Team – 16 employees
- Media Team – 1 Media Team Supervisor and 5 employees
- Administrative Team – 1 Administrative Team Supervisor and 5 employees

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While the Referrals Area is primarily carried out by the VI and DB Teams, other teams and roles within the Department also provide important support:

- The Administrative Team assists with consultant travel logistics and coordinates training contracts with districts and ESCs.
- The E-Learning Specialist within the Statewide Team collaborates with consultants to develop online training content.
- The Media Team provides captioning and American Sign Language (ASL) interpretation for online trainings.
- ASL Interpreters, who are part of the DBTeam, also support the creation of accessible online content.

### Use of Google Drive and Google Docs

The Department utilizes Google Drive as its primary platform for file storage and document collaboration. Within this system, Google Docs is used to create and maintain documentation related to referral activity, including meeting notes, staffing assignments, and service tracking. These documents are commonly referred to by staff as "Notes" or "Google Docs Notes". For consistency throughout this report, the term "Google Docs Notes" is used to reference these working documents. All related files are stored within the Department's shared Google Drive folder, which is organized by referral type.

### Consultation Procedures

The Consultation Procedures outline the general process for handling requests related to school consultations, training, and resources. Within this document, a "Consultation Checklist" is referenced, which is intended to guide the consultation process and ensure that all required steps are completed. The checklist outlines ten specific actions to be performed as part of the consultation visit. However, in practice, the checklist is not used. Instead, documentation of the completion of these ten items is typically recorded in the corresponding Google Docs Note. Some of the actions outlined are described below in the various sections of the Referral Process.

## **Referral Process**

### Referral Request

The referral process begins when an individual completes the online TSBVI Outreach Contact Form to request a service—school consultation, training, general question, or resources. The link labeled "TSBVI Outreach Contact Form" directs the user to the Referral Form, where they provide demographic information, select the category that best describes their needs (consultation, training, general question, or resources), and supply additional information based on the type of service requested.

All consultation requests must be submitted by a school district or Education Service Center (ESC). Family members may not initiate consultation referrals directly with the Department; they may only request resources.

The VI and DB Teams meet weekly in Referral Meetings to review new consultation referrals and designate the most appropriate team and team lead to address each request.

Any member of the VI or DB Team may serve as the Team Lead; however, this role is typically filled by a Teacher of Students with Visual Impairments or a Teacher of the Deaf and Hard of Hearing. For referrals related to orientation and mobility (O&M), a Certified Orientation and Mobility Specialist (COMS) often assumes the lead role.

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The designated Team Lead is responsible for documenting the Referral Meeting minutes in a Google Docs Note. The Team Lead also creates a dedicated Google Drive subfolder for each referral, where the minutes and all related Google Docs can be created, edited, and shared in real time. All Outreach staff involved in a given referral have access to the corresponding subfolder within the Department's shared directory.

The referral meeting minutes—referred to as a Google Docs Note and prepared using a standardized template—record the assigned team and team lead, along with all relevant information related to the specific referral. In addition, a spreadsheet is used to track team assignments and capture information from the Outreach Contact Form for each referral.

### Consultation Visits

A consultation visit typically includes both a family home visit and a school observation, with the goal of observing as much of a typical school day as possible, given travel constraints.

The Department's goal is to contact the individual who initiated the referral within one week of receiving the request to discuss the referral, answer any questions, and schedule a visit date. However, due to various circumstances, a formal completion timeline is not documented in the Department's procedures manuals.

The Team Lead initiates contact via phone call and/or email to:

- Confirm receipt of the referral
- Clarify the reason for referral
- Gather any missing information, and
- Schedule a Zoom meeting

A Referral Pack—a set of seven documents—must also be sent to the individual who submitted the referral. The pack includes:

- FAQs About TSBVI Outreach Onsite School Consultations
- Directions for Onsite School Consultation
- Supervisor Request
- Contact Information Form
- School Consultation Checklist
- Media Release (English and/or Spanish)

Several of the above documents are required to be completed by the initiator and returned to the Team Lead or other team members prior to the visit. The consultation cannot proceed until all required documents have been received. Once the documentation is complete, the Team Lead proposes and confirms a visit date with all relevant parties.

As part of the consultation preparation, the Team holds a call or Zoom meeting with the classroom teacher to discuss the student's needs, understand what the school hopes to gain from the consultation, and begin planning the visit logistics.

A separate phone call or Zoom meeting is conducted with the family to introduce the Outreach program, answer any questions, and schedule a home visit if requested.

At the conclusion of the observation day, an informal exit meeting is typically held. The family, principal, classroom teacher teaching assistants, support staff, VI/DB/O&M (Orientation & Mobility) professionals, and all other interested parties are invited to attend this informal exit meeting, which is a time for asking questions, sharing ideas, and developing plans.

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Written observations are documented by the Team Lead, who may incorporate individual notes submitted by other team members into a single, consolidated document. All information related to consultation sessions—including developed plans and informal exit meeting notes—is recorded in the corresponding Google Docs Note within the consultation’s designated folder.

### Post-Consultation Visit Summary and Recommendations

Following the consultation visit—and depending on the nature of the request—the requestor receives written notes in the form of a Consultation Report, prepared by the Team Lead, that outline observations and highlights key considerations. This report incorporates ideas discussed during the informal exit meeting and is intended to serve as a guide for developing or adjusting programming. It may include suggested program modifications, alternative curricula or assessments, or responses to specific questions related to the unique needs of the student.

In some cases, a follow-up visit and/or web-based meetings are arranged to assist the team in implementing recommendations or refining the plan. The decision to schedule a return visit or virtual meeting is made collaboratively by the Outreach Team and the campus educational team. This decision is documented in the corresponding Google Docs Note associated with the consultation.

### Training, General Questions, and Resources

Referrals for training, general questions, and resources follow a similar process to consultation referrals; however, they require significantly less documentation. Referral Meetings are still conducted to assign the appropriate team and to document the process from receipt of the referral through the delivery of services.

### Evaluations

As part of the post-visit follow-up process, a Consultation Evaluation link or QR code is included in all consultation reports and should be provided to the school and/or family to gather feedback. For training sessions, the QR code is typically shared with participants via a presentation slide or email, particularly during conferences.

### Funding Assistance Agreement

Outreach services are provided at no cost to Local Education Agencies (LEAs) or Education Service Centers (ESCs). However, when applicable, LEAs and ESCs are asked to complete a Funding Assistance Agreement Form to indicate their ability to support Outreach travel costs for consultations and training.

The Team Lead initiates this process by sending the form to the school district. The form outlines the following payment options:

- \$500 per day for one consultant, plus \$250 per day for each additional consultant
- Reimbursement of exact travel costs only
- Payment of up to a specified amount toward the cost of the consultation
- Receipt of the consultation or training at no cost

The financial option is selected by the school district—not by TSBVI.

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**Statistics**

The table below reflects the number of referrals received by the Department as of March 31, 2025, and shows their current status.

Referral Type	Status								
	Initiated	Scheduled	In Progress	Ongoing	Completed	On Hold	Canceled	No Response	Total
<b>Consultation</b>	6	4	6	2	17	8	2	2	47
<b>Training</b>	3	4	7	-	31	2	3	1	51
<b>General Question</b>	-	-	-	2	30	-	-	1	33
<b>Resources</b>	1	-	-	-	21	-	-	3	25

Following are the status definitions, as provided by the Department Director:

*Initiated*—The team has been determined and the team lead has sent an initial email to the person that initiated the referral.

*Scheduled*—The consultation or training referral has been scheduled with the dates added to team member calendars.

*In Progress*—A consultation or training referral that is currently being conducted and has a clear end-date documented on the calendar.

*Ongoing*—A long-term referral. For example, the consultation has been completed but the educational team has requested ongoing coaching. This may also be a long-term training opportunity for a campus or ESC that would continue throughout the school year.

*Completed*—The requested referral has been officially completed.

*On Hold*— The educational team is interested in pursuing the consultation or training but there may be extenuating circumstances that make it difficult to proceed. For example, a campus may request a training session, but do not yet have a TVI (Teacher of Visually Impaired) hired. That referral would be listed that as on-hold since training will not be provided until appropriate staff are hired.

*Canceled*— The consultation or training referral was canceled.

*No Response*— The outreach team has attempted at least three times to contact the person that initiated the referral but did not receive a response.

**AUDIT OBJECTIVE, SCOPE, AND METHODOLOGY**

**Objective**

The objective of this audit was to assess the effectiveness, compliance, and oversight of the Outreach Department's Referrals Area (the Area). This included evaluating the delivery of services, collaboration with stakeholders, and adherence to applicable policies, procedures, and requirements related to referrals for consultations, training, general questions, and resources.

**Scope**

The scope of the audit included a review of the Area's policies, procedures, and processes, as well as testing selected activities performed by the Area for the 2024-2025 school year through March 31, 2025 (audit period).

**Methodology**

The audit methodology included a review of the Department's established policies, procedures, and supporting documentation. Additionally, interviews and remote walkthroughs were conducted with the Department Director to gain an understanding of current practices and internal control activities.

We performed various procedures to achieve the objective of our audit, including the following:

1. Reviewed the Department's documented policies and procedures, as well as supporting documents such as templates and tracking logs. We also conducted interviews and remote walkthroughs to evaluate internal controls, processes, and current practices.
2. Reviewed the Department's policies and procedures to determine whether they adequately reflect all processes and practices currently in place.
3. Reviewed the Google Docs Notes to determine whether a standardized format was used to clearly document referral status, staffing information, and contact made with the person that initiated the referral and other team members.
4. Selected a random sample consisting of 10 consultation referrals, 8 training referrals, 4 general question referrals, and 3 resource referrals to test for the following attributes, as applicable to each respective referral type:
  - a. The referral status recorded in the Outreach Contact Form Excel file matched the status documented in the Google Docs Note (Referral Meeting Notes).
  - b. The Referral Meeting Notes identified the assigned team.
  - c. The assigned team was appropriate based on the student's needs.
  - d. A completed Outreach Contact Form was available for each referral.
  - e. A completed Consultation Checklist was available for each referral.
  - f. Outreach staff made contact with the individual requesting services.
  - g. Referral Pack documents were sent.
  - h. Required documents were completed and returned.
  - i. Informal meeting notes were documented.
  - j. Written consultation notes were retained.
  - k. A Consultation Report was prepared and included in the referral documentation, if applicable.
  - l. Evaluation or feedback was requested.
  - m. Funding Assistance Agreement Form was provided and returned, if applicable.

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**VI. Observations/Findings and Recommendations**

SUMMARY AND RELATED RATING OF OBSERVATIONS/FINDINGS AND RECOMMENDATIONS

As TSBVI’s internal auditors, we used our professional judgment in rating the audit findings identified in this report. The rating system was developed by the Texas State Auditor’s Office and is based on the degree of risk or effect of the findings in relation to the audit objective(s). The table below presents a summary of the observations/findings and recommendations in this report and the related rating.

<b>Summary of Observations/Findings &amp; Recommendations and Related Ratings</b>		
<b>Finding No.</b>	<b>Title</b>	<b>Rating</b>
1	Referral Status Defined	Low
2	Google Doc Notes – Status	Medium
3	Google Doc Notes – Staffing	Low
4	Staffing for Consultation Referrals	Medium
5	Referral Pack	Medium
6	Funding Assistance Agreement	Low
7	Documentation of Initial Contact	Medium
8	Consultation Report	Low
<b>Observation No.</b>	<b>Title</b>	<b>Rating</b>
1	Consultation Checklist	-
2	Consultation Evaluation	-

  

Description of Rating

A finding is rated *Priority* if the issues identified present risks or effects that if not addressed could critically affect the audited entity’s ability to effectively administer the programs(s)/function(s) audited. Immediate action is required to address the noted concern(s) and reduce risks to the audited entity.

A finding is rated *High* if the issues identified present risks or effects that if not addressed could substantially affect the audited entity’s ability to effectively administer the programs(s)/function(s) audited. Prompt action is essential to address the noted concern(s) and reduce risks to the audited entity.

A finding is rated *Medium* if the issues identified present risks or effects that if not addressed could moderately affect the audited entity’s ability to effectively administer the programs(s)/function(s) audited. Action is needed to address the noted concern(s) and reduce risks to a more desirable level.

A finding is rated *Low* if the audit identified strengths that support the audited entity’s ability to administer the programs(s)/function(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity’s ability to effectively administer the programs(s)/function(s) audited.

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OBSERVATIONS/FINDINGS and RECOMMENDATIONS

Report No.	Report Date	Name of Report	Observations/Findings and Recommendations
1	7/10/25	Outreach: Referrals	<p><b>1. Referral Status Defined</b></p> <p>Referral statuses include: <i>Initiated, Scheduled, Ongoing, In Progress, Complete, On Hold, Canceled, and No Response</i>. However, these statuses are not formally defined in any written documents or in the Outreach Program’s policies and procedures. The current working definitions were provided by the Outreach Director. While both the Director and staff appear to have an understanding of these definitions, our testing identified several instances in which the referral status noted on the Referral Forms did not align with the supporting documentation.</p> <p>As a result, the lack of clearly documented and consistently applied status definitions increases the risk of miscommunication, inaccurate tracking, and inconsistent reporting of referral progress. This may limit staff’s ability to effectively manage and monitor referrals and could impact service delivery and follow-up efforts.</p> <p><b>Recommendation</b> We recommend that the Outreach Department document formal definitions for each referral status and ensure staff apply them consistently. Clear definitions will support accurate tracking and reporting.</p> <p><b>Management Response</b> The Outreach Department will define each referral status and include the formal definitions in our policies and procedures document.</p> <p><b>2. Google Doc Notes – Status</b></p> <p>The Outreach Department uses Google Doc Notes to track the status of each referral received. While a standard format appears to be used, inconsistencies were noted. In some instances, the Notes include a “Status” section that is intended to be completed and checked off, with the date of completion recorded. However, in other cases, this section is not included. Even when the “Status” section is present, it is not always completed as intended.</p> <p>As a result, determining the current status of a referral can be difficult, as it often requires reviewing multiple pieces of correspondence to reach a conclusion.</p> <p><b>Recommendation</b> We recommend standardizing the format and use of the Google Doc Notes by requiring the “Status” section to be consistently included and completed for all referrals. This will help ensure referral status is clear, current, and easily identifiable.</p> <p><b>Management Response</b> The Outreach Department will consistently update the “Status” section in each of our generated Google Doc Notes.</p>

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Report No.	Report Date	Name of Report	Observations/Findings and Recommendations
1	7/10/25	Outreach: Referrals	<p><b>3. Google Doc Notes – Staffing</b></p> <p>Google Doc Notes are also used to document the staffing of each referral, with the lead staff member typically identified. However, our testing found that staffing information is not consistently recorded in the Notes across all referrals.</p> <p>As a result, the lack of consistent documentation may hinder the ability to track staff assignments, ensure accountability, and evaluate whether appropriate personnel—particularly those with specialized expertise—were assigned to each referral.</p> <p><b>Recommendation</b> We recommend that staffing assignments be consistently documented in the Google Doc Notes for all referrals to allow for easy identification of the staff assigned and support accountability.</p> <p><b>Management Response</b> The Outreach Department will consistently document staffing assignments in the Google Doc Notes for all referrals.</p> <p><b>4. Staffing for Consultation Referrals</b></p> <p>Although our testing of consultation referrals indicated that team assignments (e.g., DB or VI) were generally appropriate, there are no documented procedures outlining the type of staff that should be assigned to specific referrals when specialized expertise is required. For example, there is no guidance indicating that a Family Specialist should be assigned to an ECI case.</p> <p><b>Recommendation</b> We recommend formalizing staffing guidelines for consultation referrals to document the types of staff required for specific referral types. This will help preserve institutional knowledge and support consistent staffing decisions in the event of staff turnover.</p> <p><b>Management Response</b> The Outreach Department will consider ways that staffing guidelines might be meaningfully and efficiently incorporated into our policies and procedures.</p> <p><b>5. Referral Pack</b></p> <p>One of the tasks referenced in the Consultation Checklist is the distribution of the “Referral Pack,” a set of seven documents that must be sent to the individual who initiated the consultation referral. Of these, three documents are required to be completed by the initiator and returned to Outreach staff before the consultation process can proceed.</p> <p>Although our review of email correspondence for the consultation referrals tested indicated that these documents were generally provided and returned, the Google Doc Notes do not consistently reflect the dates the Referral Pack was sent or received. This lack of consistent documentation may hinder the ability to track referral progress and verify compliance with required procedures.</p>

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Report No.	Report Date	Name of Report	Observations/Findings and Recommendations
1	7/10/25	Outreach: Referrals	<p><b>Recommendation</b> We recommend standardizing the Google Doc Notes to include a designated section for recording the distribution and receipt dates of the Referral Pack and required documents. This will support consistent documentation and improve tracking of the consultation referral progress.</p> <p><b>Management Response</b> The Outreach Department will include a designated section for recording the distribution and receipt dates of the Referral Packet and required documents.</p> <p><b>6. Funding Assistance Agreement</b></p> <p>According to the Consultation Procedures, Outreach provides training and consultations at no cost to LEAs or ESCs. However, when applicable, LEAs and ESCs are asked to complete a Funding Assistance Agreement form to indicate their ability to support Outreach travel costs.</p> <p>In one of the consultations reviewed, a Funding Agreement was not found. In another instance, a comment on the "Onsite School Consultation Checklist" indicated that "Outreach staff communicated there is no charge due to local proximity to TSBVI." However, no documentation of this internal communication or formal authorization by management was found in the Google Doc Notes or any other supporting documentation.</p> <p>In another instance, related to a training referral, it appeared that the training was conducted in person; however, there was no charge to the requesting party, as indicated in the Agreement for Contracted Services. A Funding Assistance Agreement was not available, and the documents in the corresponding Google Docs folder did not provide an explanation for why no charge was assessed.</p> <p><b>Recommendation</b> We recommend consistently documenting whether a Funding Assistance Agreement is required and, if not, including a brief justification in the Google Doc Notes or supporting documents. This will improve transparency and ensure alignment with established procedures.</p> <p><b>Management Response</b> The Outreach Department will refine its procedure for sharing the Funding Assistance Agreement and tracking the responses.</p>

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1	7/10/25	Outreach: Referrals	<p><b>7. Documentation of Initial Contact</b></p> <p>One of the tasks referenced in the Consultation Checklist is to make contact with the individual who initiated the referral to confirm receipt, clarify the reason for the referral, gather any missing information, and schedule a Zoom meeting. To demonstrate that contact was made, the Outreach team documents this in the Google Doc Notes.</p> <p>However, in two instances, this contact was not documented in the Google Doc Notes. In one instance, email correspondence confirmed that the communication occurred; in the other, no documentation or correspondence was available to verify that contact was made.</p> <p>As a result, verifying whether initial contact occurred may become time-consuming, as it requires reviewing multiple documents instead of quickly identifying the date and details within the Google Doc Notes.</p> <p><b>Recommendation</b> We recommend consistently documenting initial contact with the referral initiator in the Google Doc Notes. This will streamline verification, support accountability, and ensure key referral steps are clearly recorded</p> <p><b>Management Response</b> The Outreach Department will consistently document initial contact within the Google Doc Notes.</p> <p><b>8. Consultation Report</b></p> <p>As part of the post-visit follow-up process, a Consultation Report is required. However, our testing identified inconsistencies in the format and content of these reports. For example, a School Consultation Report was used for one school tested, while a F.A.R.G. Reflections Meeting document was used for another. These two documents differ in both format and the type of information included, resulting in a lack of standardization in reporting.</p> <p><b>Recommendation</b> We recommend standardizing the format and content of the Consultation Report to ensure consistency across referrals. This will help improve clarity, completeness, and comparability of post-visit documentation.</p> <p><b>Management Response</b> The Outreach Department will investigate a standardized format for the Consultation Report.</p>

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1	7/10/25	Outreach: Referrals	<p style="text-align: center;"><b>OBSERVATIONS</b></p> <p><b>1. Consultation Checklist</b></p> <p>The Consultation Procedures outline the general process for handling requests related to training, school consultations, and resources. Within this document, a “Consultation Checklist” is referenced, which is intended to guide the consultation process and includes a field to record the completion date of action items. While the Checklist’s title suggests it applies only to consultations, its placement within procedures that also address training and resource requests may create ambiguity for users. In addition, the Procedures do not specify whether the Checklist is mandatory. In practice, the Checklist is not consistently completed, and our testing showed it is typically not used.</p> <p><b>Recommendation</b> We recommend updating the Consultation Procedures to clarify that the Consultation Checklist applies only to consultation referrals and to specify whether its use is mandatory or optional. Clear guidance will reduce the potential for user misinterpretation and help promote consistent application of the Checklist.</p> <p><b>Management Response</b> While the title “Consultation Checklist” indicates its purpose, the Outreach Department will add clarifying language to the procedures to ensure consistent understanding and application.</p> <p><b>2. Consultation Evaluation</b></p> <p>As part of the post-visit follow-up process, a Consultation Evaluation link should be sent to the school and/or family for feedback. In three instances, our review of correspondence found no indication that a request for evaluation was made or that a link to the online evaluation was provided. Additionally, a review of the evaluation tracking records did not show any completed evaluations for these referrals.</p> <p><b>Recommendation</b> We recommend implementing a consistent process to document when and to whom the Consultation Evaluation link is sent. This will help ensure that teams receiving services are given the opportunity to provide meaningful feedback, even if response is voluntary.</p> <p><b>Management Response</b> The Outreach Department will develop a consistent process to track when and to whom the Consultation Evaluation is sent. This process will ensure that all teams have the opportunity to provide feedback.</p>

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1	5/30/25	2025 Follow-Up	<p style="text-align: center;"><b><u>Follow-Up of Prior Year Audits</u></b></p> <p>Following is the status of recommendations made in prior fiscal years that had not been fully implemented.</p> <p><u>Residential Services (Report date 6/21/2024)</u></p> <p><b>1. Evacuation Drills: Frequency</b></p> <p>TSBVI should monitor the implementation of the revised evacuation drill and reporting procedure to ensure full compliance in the 2024-2025 school year.</p> <p><i><b>FY25 Status Explanation:</b></i> TSBVI has made significant progress in monitoring the implementation of its revised evacuation drill and reporting procedures. However, a review of compliance with TSBVI policy indicated that, in some instances during the 2024–2025 school year, evacuation drill reports were still not submitted. Additionally, the Fire Drill Evacuation and Reporting Procedure remains a stand-alone document and has not yet been incorporated into the Residential Handbook or the Discussion Guide.</p> <p><b>2. Parent Communication</b></p> <p>TSBVI should address weekly parent communication and parent complaint intake in the Handbook to clearly communicate expectations. Additionally, dorm managers should be held accountable for monitoring this process.</p> <p><b>3. Daily Shift Notes</b></p> <p>Dorm managers should strengthen monitoring by ensuring that daily Shift Notes are consistently completed for each student. Additionally, TSBVI should consider including this requirement in the Handbook to communicate the expectation to RIs.</p> <p><i><b>FY25 Status Explanation for No. 2 &amp; 3:</b></i> The materials and staff training were revised to provide clearer communication of expectations related to parent communication and daily shift note requirements. An accountability process was also implemented and outlined in the Handbook and Resource and Discussion Guide, which required dorm managers to verify documentation compliance on 4 assigned dates throughout the year.</p> <p>Dorm managers conducted reviews using the Student Care System, examining records for their assigned students. Any deficiencies identified were communicated via email to the involved staff members, with copies sent to the assigned assistant residential director. These emails supplemented the direct feedback provided by dorm managers to staff and by assistant residential directors to dorm managers.</p>	<p style="text-align: center;"><b>Substantially Implemented</b></p> <p style="text-align: center;"><b>Substantially Implemented</b></p> <p style="text-align: center;"><b>Substantially Implemented</b></p>

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1	5/30/25	2025 Follow-Up	<p>However, there is currently no standardized form or checklist for dorm managers to document compliance checks. Instead, the residential director compiled email correspondence from dorm managers that documented staff deficiencies as evidence of Dorm manager compliance.</p> <p><b>4. Residential Staff Training</b></p> <p>The Residential Area should monitor the implementation of increased oversight, while HR continues its efforts to audit and close training gaps in the Learning Management System (LMS).</p> <p><b>5. Care Summary Printouts</b></p> <p>TSBVI should ensure that current Care Summary Printouts are always maintained at a designated location in the student’s respective dorm.</p> <p><i><b>FY25 Status Explanation:</b></i> The practice of keeping Care Summary printouts in the dorms has been deemed outdated and unnecessary by the Residential Department, as the information is readily accessible through the Student Care System (SCS). However, some dorm managers continue to maintain paper copies out of personal preference, which increases the risk of referencing or inaccurate information, as printed versions may not reflect the most current data available in SCS.</p> <p style="text-align: center;"><b>OBSERVATIONS</b></p> <p><b>1. Evacuation Drills: Overnight</b></p> <p>TSBVI should ensure overnight Ris receive training on evacuation drills in alternative formats so they are prepared to respond during such occurrences.</p> <p><b>2. Printed Document Disposal</b></p> <p>TSBVI should establish a procedure to ensure that confidential document printouts are securely disposed of when no longer needed.</p>	<p><b>Fully Implemented</b></p> <p><b>Substantially Implemented</b></p> <p><b>Fully Implemented</b></p> <p><b>Fully Implemented</b></p>

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### VII. External Audit Services Procured in Fiscal Year 2025

TSBVI procured the internal audit services documented in the approved 2025 Internal Audit Plan. No other external audit services were performed.

### VIII. Reporting Suspected Fraud and Abuse

TSBVI has provided information on its website home page on how to report suspected fraud, waste, and abuse to the State Auditor's Office (SAO) by posting a link to the SAO's fraud hotline. TSBVI has also developed the Board Policy DHF (Employment Standards of Conduct: Fraudulent Action Against TSBVI) that provides information on how to report suspected fraud, waste, and abuse to the Superintendent and/or the SAO.

### IX. Proposed Internal Audit Plan for Fiscal Year 2026

The risk assessment performed during fiscal year 2025 was used to identify the following *proposed* areas that are recommended for internal audit and other tasks to be performed in fiscal year 2026. The Internal Audit Plan for fiscal year 2026 will be developed and presented to the Audit Committee and the Board, for acceptance and approval, at a meeting to be determined at a later date.

- Health Center Audit
- Abuse, Neglect, and Exploitation (ANE) Investigating Procedures Audit  
(*Required Periodic Audit*)
- Public Funds Investment Act (PFIA) Compliance Audit  
(*Required Periodic Audit*)
- Follow-up of Prior Year Internal Audits
- Other tasks as may be assigned by the Audit Committee or the Board