

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

Austin, Texas

INTERNAL AUDIT ANNUAL REPORT

Fiscal Year 2024

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED

Austin, Texas

Internal Audit Annual Report Fiscal Year 2024

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Garza/Gonzalez & Associates, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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 Residential Services Area (Area) and its compliance with the Area's established policies and procedures for the 8 months ended April 30, 2024.

The results of our procedures disclosed that TSBVI's internal control structure over the Area was generally adequate and no material instances of noncompliance were noted. However, we did identify certain matters, included in this report, that are opportunities for strengthening internal controls and ensuring compliance with TSBVI's established policies and procedures. Based on the degree of risk or effect of these matters in relation to the audit objective, they 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 a follow-up on the findings and recommendations presented in the prior year's internal audit report 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. It has been prepared by Garza/Gonzalez & Associates, LLC, an independent Certified Public Accounting firm, in accordance with 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 from the audit of the Area, as well as the implementation status from the follow-up procedures performed, with various TSBVI personnel. We would be pleased to discuss these matters with you in further detail.



June 20, 2024

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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."

2024 Internal Audit Plan

Following are the internal audit functions performed, as identified in TSBVI's 2024 Internal Audit Plan, dated February 5, 2024, and approved by the Audit Committee and Board on April 3, 2024:

- Risk Assessment & Preparation of the 2024 Internal Audit Plan
- Public Funds Investment Act (PFIA) Compliance Audit
- Residential Services Audit
- Follow-up of Prior Year Internal Audits¹
- Preparation of the 2024 Internal Audit Annual Report
- Other Tasks

This report contains the results of the Residential Services Audit, reflects the results of the follow-up procedures performed this year on the findings from the prior year's internal audit report, and meets the State of Texas Internal Audit Annual Report requirements. The PFIA Compliance report, dated December 12, 2023, was presented to and approved by the Audit Committee and the Board on February 2, 2024.

¹ Follow-up on comments from the prior year's Abuse, Neglect, and Exploitation audit and the Public Fund Investment Act Compliance audit is excluded. A follow-up of these issues is performed during the periodic audits of the respective areas, conducted triennially and biennially, respectively.

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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 2025 audit plan, as provided by the Texas Government Code, Section 2102.008.
- A fiscal year 2024 internal audit annual report, as required under Texas Government Code, Section 2102.009.

The periodic and internal audit annual reports include 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 December 15, 2021, 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 2024

The approved Internal Audit Plan (Plan) included two audits to be performed during fiscal year 2024. The Plan also included a follow-up on prior year's internal audit recommendations that were not fully implemented as of fiscal year 2023, other tasks as may have been assigned by the Audit Committee or the Board, and preparation of the 2024 Internal Audit Annual Report.

Risk Assessment

Utilizing information obtained through the completed questionnaires received and background information reviewed, 16² 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.

² 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
Residential Services Information Resources	Student Trust & Activity Funds Admission & Student Records* Outreach* Accounting & Financial Reporting* Health Center Purchasing/ P-Card/ Contract Management/ HUB Safety & Security Human Resources & Payroll	Grants Administration* Assets & Facilities Management Food Services Transportation/ Weekends Home Supplies Warehouse Records Management

* Includes applicable Performance Measures.

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

Fiscal Year 2023:

- Risk Assessment & Preparation of the 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 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

Fiscal Year 2021:

- Risk Assessment & Preparation of the Internal Audit Plan
- Human Resources & Payroll 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:

Report No.	Audits/Report Titles	Report Date
1.	Public Funds Investment Act (PFIA) Compliance Audit <i>Objective:</i> To assess TSBVI's controls in ensuring compliance with the PFIA requirements over the Legacy Fund investments, and to determine TSBVI's adherence to its investment policy.	12/12/2023
2.	Residential Services Audit <i>Objective:</i> To assess the adequacy of TSBVI's established policies, procedures, processes, and internal controls in providing residential services. This evaluation included reviewing the adequacy of the Area's complaints and incident management procedures, and ensuring the staff's adherence to various supervision and safety protocols.	6/21/2024
2.	Annual Internal Audit Report – Follow-up of findings and recommendations that were presented in the Prior Year Internal Audit Report.	6/21/2024
-	Other Tasks Assigned by the Board or Audit Committee	None

V. Executive Summary

Residential Services Area

Background

As part of TSBVI's Residential Programs, the Residential Services Area (Area) provides direct care and supervision to eligible TSBVI students during non-class hours in a safe and nurturing environment. The Area is managed by the Residential Director, who reports to the Superintendent. Under the supervision of the Residential Director, 2 Assistant Residential Directors oversee 11 dorm managers and 1 overnight supervisor. The Recreation Coordinator and Residential Teachers also report to the Residential Director. Each dorm is assigned a dorm manager who supervises all Residential Instructors (RIs) and their substitutes. At the beginning of the school year, each student is assigned a dorm and a team of instructional, health, and residential staff ("Team") who are primarily responsible for that student's care.

Student Care System (SCS)

The Student Care System (SCS) is an internally developed software application used by the instructional and support staff. Access to information in SCS is restricted to the Team members assigned to the student. At the end of the school year, all existing Residential staff assignments in SCS are cleared by IT before a Residential Administrative Assistant enters new staff assignments for the next school year.

Each student's vital information accessed in SCS includes:

- a. **Care Summary** - Contains all supervision requirements and critical information, including:
 - Student's identifying information.
 - Parent/guardian contact information.
 - Medical conditions and dietary restrictions.
 - Behavioral information
 - Supervision level
- b. **Online Student Incident Reporting.**
- c. **Student Notes** - Consists of Team Notes, Shift Notes, and Sleep Charts.

RIs must be familiar with the current Care Summary for their assigned students. Since the Care Summary is completed and updated by multiple departments, all Team members for the student receive an automated email notification whenever a change is made. Each dorm is responsible for printing and maintaining the current Care Summary for each student since substituting Residential staff do not necessarily have access to the student's Care Summary in SCS.

Written Procedures

All Residential staff are provided with the Residential Staff Handbook (Handbook), which is the primary resource for Departmental procedures. The contents include staff guidelines, student care and supervision, and other student-related procedures such as incident response and reporting of abuse, neglect, exploitation, and improper care, as well as employee disciplinary procedures. The Handbook is reviewed annually and updated as needed by the Residential Director before the new school year begins. The *Student Incident Response, Reporting, and Prevention* section in the Handbook aligns with school-wide procedure P.1.4: *Student Incident Response Reporting and Prevention*, implementing provisions in Texas Administrative Code §89.1053, *Procedures for Use of Restraining and Time-Out*.

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Parent Communication

Residential staff will communicate with parents/guardians in instances such as:

- **Restraint:** Parent communication is mandatory; however, no restraint or timeout incidents were reported during the audit period.
- **Sickness or injury:** Not legally required if minor; however, it is TSBVI's practice to contact the parents/guardians regardless of severity.
- **Weekly communication:** Aiming to build relationships, the communication often takes place during the weekly arrangement for the Weekends Home.

Staff Training

Board Policies DMA and DMBA provide training requirements applicable to the Residential staff. HR is responsible for ensuring program supervisors provide annual training to all Residential staff related to student supervision and scheduling training for all new employees before they begin working with students. Training is offered in multiple forms, including in-person, a 2-week Prep Week for all incoming Residential staff before the new school year begins, and online courses such as Wildcats Yearly Training and New Employee Orientation.

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AUDIT OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The objective of our audit was to assess the adequacy of TSBVI's established policies, procedures, processes, and internal controls in providing residential services. This evaluation included reviewing the adequacy of the Area's complaints and incident management procedures and ensuring the staff's adherence to various supervision and safety protocols.

Scope

The scope of our audit included a review of the Area's policies, procedures, and processes, as well as testing selected functions performed by the Area, for the 2023-2024 school year through April 30, 2024 (audit period). The scope excluded the Weekends Home Program, which is considered a separate auditable area.

Methodology

The audit methodology included reviewing applicable laws and regulations, TSBVI's established policies and procedures, and other internal and external documentation. Additionally, onsite interviews and walkthroughs were conducted with Residential staff.

We obtained and/or reviewed the following documentation:

- A. Organizational chart and Residential staff listing.
- B. Board policies and school-wide procedures applicable to the Area.
- C. Residential Staff Handbook 2023-2024.
- D. 2023-2024 Residential staff training material including Wildcats Yearly Training, Getting Started (Residential-Comp Programs), and Prep Weeks.
- E. 2023-2024 Residential staff training records.
- F. 2023-2024 dorm evacuation drill records.
- G. Department of Public Safety criminal history name search history report.

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

1. Obtained and reviewed TSBVI's written policies and procedures. Additionally, conducted interviews and walk-throughs to gain an understanding of the Area's controls, processes, and current practices .
2. Observed the signages indicating the level of supervision for bathing activities posted in the students' bathrooms in 4 dorms.
3. Selected 6 of 11 dorms housing 55 students to determine whether the current Care Summary printout is securely maintained for each student.

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4. Selected 16 students and 2 months during the audit period, totaling 40 days of care, to ensure:
 - a. Documentation of weekly parent communication.
 - b. Completion of daily Shift Notes.
 - c. Completion of nightly Sleep Chart.
5. Verified documentation of monthly evacuation drill completion during the audit period for all 11 dorms.
6. Verified that DPS's criminal history name search was conducted for all 14 Residential staff who were hired during the audit period.
7. Selected 14 new Residential staff and 11 returning Residential staff to test for the completion of mandatory online courses.

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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.

Summary of Observations/Findings & Recommendations and Related Ratings		
Finding No.	Title	Rating
1	Evacuation Drills: Frequency	High
2	Parent Communication	Medium
3	Daily Shift Notes	Medium
4	Residential Staff Training	Medium
5	Care Summary Printouts	Low
Observation No.	Title	Rating
1	Evacuation Drills: Night Drills	-
2	Printed Document Disposal	-
<p><u>Description of Rating</u></p> <p>A finding is rated <i>Priority</i> if the issues identified present risks or effects that if not addressed could <u>critically affect</u> 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.</p> <p>A finding is rated <i>High</i> if the issues identified present risks or effects that if not addressed could <u>substantially affect</u> 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.</p> <p>A finding is rated <i>Medium</i> if the issues identified present risks or effects that if not addressed could <u>moderately affect</u> 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.</p> <p>A finding is rated <i>Low</i> if the audit identified strengths that support the audited entity's ability to administer the programs(s)/function(s) audited <u>or</u> 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.</p>		

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OBSERVATIONS/FINDINGS and RECOMMENDATIONS

Report No.	Report Date	Name of Report	Observations/Findings and Recommendations
2	6/21/24	Residential Services	<p>1. Evacuation Drills: Frequency</p> <p>TSBVI's procedure requires each dorm manager to schedule, conduct, and report monthly evacuation drills. During the 2023-2024 school year through April 30, 2024, 8 of 11 dorms were noncompliant, including 2 dorms that conducted only 1 drill during the period.</p> <p>Recommendation</p> <p>We recommend that TSBVI monitor the implementation of the revised evacuation drill and reporting procedure to ensure full compliance in the 2024-2025 school year.</p> <p>Management's Response</p> <p>TSBVI's Safety and Security Program Supervisor and Residential Director, in conjunction with their respective teams, designed and implemented a revised evacuation drill and reporting procedure that took effect for Summer Programs during the months of June and July 2024. Significant improvement was documented during these four weeks of Summer Program. Prior to the 2024-2025 school year, additional messaging regarding the updated procedure was added to the Residential Handbook, the Residential Getting Started On-line Bridge Training, in the Residential Welcome Back All staff meeting, and a new Residential Resource and Discussion Guide. The guide was reviewed by each Manager and dorm staff grouping during our preparation and training weeks. Regular checkpoints and communication relating to compliance have been established.</p> <p>2. Parent Communication</p> <p>Residential instructors are trained to note and document weekly communication with parents in the daily Shift Notes. However, the Shift Notes documentation process is not consistently followed.</p> <p>Recommendation</p> <p>We recommend that TSBVI 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>Management's Response</p> <p>Prior to the 2024-2025 school year, additional messaging regarding parent communication requirements was added to the Residential Getting Started On-line Bridge Training, in the Residential Welcome Back All staff meeting and a new Residential Resource and Discussion Guide. The guide was reviewed by each Manager and dorm staff grouping during our preparation and training weeks. Managers have been assigned four dates during the school year where they are required to check that staff compliance as documented in the Student Care Summery System. Non-compliance will be addressed at these four checkpoints.</p>

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Report No.	Report Date	Name of Report	Observations/Findings and Recommendations														
2	6/21/24	Residential Services	<p>3. Daily Shift Notes</p> <p>RIs are required to complete Daily Shift Notes to document all activities and communicate student care information with other Team members. Our testing of the Shift Notes for 16 students over 2 months found the completion rate by student ranged from 100% to 33% as shown below:</p> <table><tr><th>Completion Rate</th><th>Number of Students</th></tr><tr><td>100%</td><td>6</td></tr><tr><td>80-99%</td><td>7</td></tr><tr><td>60-79%</td><td>1</td></tr><tr><td>40-59%</td><td>1</td></tr><tr><td>20-39%</td><td>1</td></tr><tr><td>Total</td><td>16</td></tr></table> <p>Recommendation We recommend that dorm managers strengthen monitoring to ensure daily Shift Notes are consistently completed for each student. Additionally, consider including this requirement in the Handbook to communicate the expectation to RIs.</p> <p>Management’s Response Prior to the 2024-2025 school year, additional messaging regarding Daily Shift Note requirements was added to the Residential Getting Started On-line Bridge Training, the Residential Welcome Back all staff meeting and a new Residential Resource and Discussion Guide. The guide was reviewed by each Manager and dorm staff grouping during our preparation and training weeks. Managers have been assigned four dates during the school year where they are required to check that staff compliance as documented in the Student Care Summery System. Non-compliance will be addressed at these four checkpoints. Additional reminders will be provided around the due dates in weekly manager meetings.</p> <p>4. Residential Staff Training</p> <p>Our testing of 25 employees for their completion of the 2023-2024 Residential staff mandatory online training disclosed the following:</p> <ul style="list-style-type: none">• 6 employees had 1 or more incomplete courses as of 5/8/2024, including 3 employees with multiple (5 to 14) incomplete courses.• Another 6 employees were missing 1 to 3 required courses since they were not enrolled in the courses in the Learning Management System(LMS) by HR. <p>Recommendation We recommend that the Area monitor the implementation of increased oversight, while HR continues its efforts to audit and close training gaps in the LMS.</p> <p>Management’s Response Prior to the 2024-2025 school year, additional messaging regarding On-line Bridge coursework requirements was added to the Residential Welcome Back All staff meeting and a new Residential Resource and Discussion Guide. The guide was reviewed by each Manager and dorm staff grouping during our preparation and training weeks. Time was added to our prep week schedule for completion of assigned On-Line Bridge Coursework. Compliance checks were made prior to the student’s arrival for the school year and follow up communication was sent to employees prior to departmental deadlines. As of 8/23/24, all Residential Staff have completed all required annual On-line Bridge trainings.</p>	Completion Rate	Number of Students	100%	6	80-99%	7	60-79%	1	40-59%	1	20-39%	1	Total	16
Completion Rate	Number of Students																
100%	6																
80-99%	7																
60-79%	1																
40-59%	1																
20-39%	1																
Total	16																

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Report No.	Report Date	Name of Report	Observations/Findings and Recommendations
2	6/21/24	Residential Services	<p>5. Care Summary Printouts</p> <p>The current Care Summary for each student is printed and maintained in the student's dorm to allow access to care information by those who are substituting for the student's Team member. Our testing of Care Summary printouts for 55 students maintained in 6 dorms disclosed the following:</p> <ul style="list-style-type: none"> • In 1 instance, a Care Summary printout retained in the staff office, dated 6/23/2019, did not contain updated information. • In 1 instance, a folder containing a Care Summary could not be located on the day tested. It was reported found the following day. <p>Recommendation We recommend that TSBVI ensure that current Care Summary Printouts are always maintained at a designated location in the student's respective dorm.</p> <p>Management's Response Prior to the 2024-2025 school year, additional messaging regarding Care Summary Printouts was added to the Residential Resource and Discussion Guide. The guide was reviewed by each Manager and dorm staff grouping during our preparation and training weeks. Communication was sent to employees prior to departmental deadlines. Reminders to update the guides as needed will be added to weekly departmental manager meetings.</p> <p style="text-align: center;">OBSERVATIONS</p> <p>1. Evacuation Drills: Overnight</p> <p>In the absence of clear guidance from TEA, TSBVI leadership made the decision to not conduct evacuation drills at night to avoid disrupting students' sleep. As a result, the overnight RIs receive fewer opportunities to regularly participate in evacuation drills.</p> <p>Recommendation We recommend that TSBVI ensure overnight RIs receive training on evacuation drills in alternative formats so they are prepared to respond during such occurrences.</p> <p>Management's Response Overnight RI's will receive individualized training on evacuation drills during the Fall 2024 semester. Detailed plans for supported evacuations on each dorm will be created and documented. Training topics will include how additional help will be provided via the Overnight Charges and security.</p>

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Report No.	Report Date	Name of Report	Observations/Findings and Recommendations
2	6/21/24	Residential Services	<p>2. Printed Document Disposal</p> <p>Residential staff often print documents containing student information as part of their job duties. Currently, each dorm manager is relied upon to establish a proper document disposal protocol. We observed confidential document printouts collected in an unsecured tray in the staff office, to be dropped off at the locked receptacle in the Residential Administration building at a later date.</p> <p>Recommendation We recommend that TSBVI establish a procedure to ensure that confidential document printouts are securely disposed of when no longer needed.</p> <p>Management's Response The TSBVI Center for School Resource Director and TSBVI Residential Director, in conjunction with the TSBVI Principal, reviewed the current school wide procedure related to confidential documents. Additional language specific to the Residential Department was drafted, approved and added to the 2024-2025 Residential Handbook. Details of the amended language were shared during our preparation week.</p>

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Report No.	Report Date	Name of Report	Observations/Findings and Recommendations	Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with explanation if not yet fully implemented
2	6/21/24	2024 Follow-Up	<p><u>Follow-Up of Prior Year Audits</u></p> <p>Following is the status of recommendations made in prior fiscal years that had not been fully implemented.</p> <p><u>Records Management (Report date 8/18/2023)</u></p> <p>1. Records Retention</p> <p>TSBVI should provide training to employees responsible for records retention to reinforce the importance of complying with established policies, procedures, the RRS, and ultimately, state requirements.</p> <p><u>Safety & Security (Report date 7/5/2022)</u></p> <p>2. Security Procedures Manual</p> <p>The Safety & Security Area should develop a comprehensive security policy and procedures manual to ensure expectations are adequately communicated and security procedures are performed effectively and in a uniform manner.</p> <p>3. Security Officers Training</p> <p>TSBVI should ensure suicide prevention training is included in all SO training plans for the 2022-2023 school year; and, consider offering robust training to SOs for skills that are relevant to their respective job description/duties.</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>

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VII. External Audit Services Procured in Fiscal Year 2024

TSBVI procured the internal audit services documented in the approved 2024 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 2025

The risk assessment performed during fiscal year 2024 was used to identify the following *proposed* areas that are recommended for internal audit and other tasks to be performed in fiscal year 2025. The Internal Audit Plan for fiscal year 2025 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.

- Outreach Audit
- Follow-up of Prior Year Internal Audits
- Other tasks as may be assigned by the Audit Committee or the Board