

Educator Certification

Internal Audit Report

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EXECUTIVE SUMMARY

Why We Did This Audit

The objective of this audit was to evaluate the effectiveness of the Orange County Public Schools (OCPS) Certification Department in ensuring every classroom is staffed with qualified teachers. We assessed the Certification Department's adherence to state regulations by reviewing qualifications, monitoring certification status, and taking appropriate actions when certifications were expired or revoked, while maintaining compliance with state statutes and rules regarding educator certification.

This audit was included in the 2024-2025 Annual Audit Plan.

Observations and Conclusion

Audit Results at a Glance			
Results and Observations	Risk / Impact Rating		
	Significant	Moderate	Minor
<u>Source</u> IA - Internal Audit or M - Management	IA-0 M-0	IA-0 M-0	IA-1 M-0
<u>Observation Category</u> D - Deficiency or O - Opportunity	D-0 O-0	D-0 O-0	D-0 O-1

We concluded the Certification Department effectively manages the risk of having uncertified personnel teaching in classrooms. While some operational tasks have been effectively shared and coordinated with over 200 schools, the process of accurately reporting teachers teaching out-of-field could be improved to enhance compliance with Florida Statutes.

Results and Recommendations

Based on samples of teachers reviewed, we identified several teachers who do not have an ESOL endorsement but are the primary teachers for English Language Learner (ELL) students. While lacking an ESOL endorsement or teaching out-of-field alone is not a compliance issue, it becomes one if a teacher meets all three of the following conditions:

- being the primary Reading or Language Arts teacher for ELL students,
- lacking an ESOL endorsement, and
- not being coded as out-of-field.

The Certification Department and schools have separate functions but need to work together and reconcile information to ensure compliance.

We recommend implementing a structured, periodic reconciliation and communication process with school personnel to ensure accurate reporting of out-of-field teachers.

This audit report has been discussed with management and they have prepared their response which follows.

DEFINITIONS:

Risk / Impact Ratings

Significant	High risk with a financial impact greater than five percent and/or a significant issue that occurs in multiple processes and/ or noncompliance with Florida Statutes or School Board Policies (high impact and high likelihood)
Moderate	Slight to moderate risk with a financial impact between one and five percent and/or a noticeable issue that may extend beyond local processes (low impact and high likelihood or high impact and low likelihood)
Minor	Low risk with a financial impact of less than one percent and/or an isolated occurrence limited to local processes (low impact and low likelihood)

We categorize risk/ impact as:

- *Significant*
- *Moderate*
- *Minor*

Observations Categories

Opportunity	A process that falls short of best practices or does not result in optimal productivity or efficient use of resources
Deficiency	A shortcoming in controls or processes that reduces the likelihood of achieving goals related to operations, reporting and compliance

We categorize our observations as opportunities or deficiencies.

Criteria for Observations Sourced to Management

- Internal audit was informed of the issue prior to starting detailed testing
- Management identified, evaluated, and communicated the issue to appropriate levels of the district
- Management has begun corrective action with clear, actionable plans and targeted completion dates

None of the findings in this audit were sourced to management.

None of the findings in this audit were sourced to management.

BACKGROUND:

According to district data from October 2024, OCPS is one of Central Florida's largest employers, with around 14,000 instructional staff members¹. The Certification Department, a division within the district's Human Resources Department, oversees the certification process for more than 200 schools, including charter schools.

This includes managing Administrator Certification with the help of eight Certification Specialists and one Career and Technical Education (CTE) Certification Specialist. The department's mission is to ensure every classroom has a highly qualified teacher dedicated to student success.

Acting as a liaison between OCPS and the Florida Department of Education (DOE), the department ensures compliance with state statutes and rules on educator certification. They review qualifications, monitor certification status, and address expired or revoked certifications. The Florida Department of Education department handles the issuance of certificates.

The latest Florida Education Finance Program (FEFP) audit (Report No. 2023-091) by the Florida Auditor General found the following certification-related issues in 29 of the 227 teachers assessed, excluding charter schools:

- School Board approval of out-of-field teacher assignments
- notification to parents regarding teachers' out-of-field status
- required in-service training points in ESOL strategies

Accurate assignment and coding of teachers are vital for OCPS as they ensure precise reporting, which determines state funding based on student participation in various educational programs, especially ESOL.

We focused our audit also on instructional classroom teachers and the out-of-field compliance aspect of the ESOL endorsement, aiming to reduce potential FEFP findings in the future.

The Certification Department at OCPS ensures compliance with state statutes and rules regarding educator certification, acting as a liaison between OCPS and the Florida Department of Education (DOE) to review qualifications, monitor certification status, and address expired or revoked certifications.

The recent State of Florida Auditor General's report emphasizing the importance of having accurate assignment and coding of teachers for accurate reporting.

¹ Orange County Public School Public Relations – Pocket Guide 2024-2025

OBJECTIVE, SCOPE AND METHODOLOGY:

Objective

The objective of this audit was to evaluate the effectiveness of the Orange County Public Schools (OCPS) Certification Department in ensuring every classroom is staffed with qualified teachers. We assessed the Certification Department's adherence to state regulations in reviewing qualifications, monitoring certification status, and taking appropriate actions when certifications were expired or revoked, while maintaining compliance with state statutes and rules regarding educator certification.

Scope

The audit covered the 2023/2024 school year. Additionally, it included reviews of the out-of-field reports posted on the District site on July 30, 2024 and December 18, 2024.

Methodology

We conducted this audit in accordance with The International Professional Practices Framework (IPPF) of Institute of Internal Auditors (IIA) which includes the Global Internal Audit Standards (Standards). We performed procedures as deemed necessary to provide reasonable assurance regarding the audit objective. Internal Auditing is an independent, risk-based, and objective assurance and consulting activity designed to add value and improve an organization's operations. It strengthens an organization's ability to create, protect, and sustain value by providing the board and management assurance, advice, insight, and foresight.

We used Excel formulas for sampling, excluding irrelevant data, focusing solely on classroom teachers. We conducted a series of tests to evaluate the certification and monitoring processes within the District. Specifically, we performed the following procedures for a sample of teachers:

- Obtained evidence of departmental procedures for evaluating academic transcripts and verified that hiring procedures for newly hired teachers were followed.

The audit evaluated the OCPS Certification Department's effectiveness in staffing classrooms with qualified teachers, adherence to state regulations.

Our scope covered the 2023/2024 school year, including reviews of out-of-field reports posted on July 30, 2024, and December 18, 2024.

We conducted this audit in accordance with the IPPF.

Our audit methodology focused on classroom teachers, using Excel for sampling and conducting tests to ensure compliance with state regulations for the 2023/2024 school year.

- Verified that teachers with pending renewals had been notified, reviewed termination letters for expired certifications, and checked teacher certification records for current status.
- Verified compliance with state requirements for School Board approval of out-of-field teacher assignments, ensured parents were notified in writing, checked website reporting within 30 days before each semester, and confirmed no teachers who should have been coded out-of-field were missed in the SAP system.

We are required to note any material deficiencies in accordance with Florida Statutes, School Board Policy and sound business practices. No material deficiencies were noted in this audit. We also offer suggestions to improve controls or operational efficiency and effectiveness.

COMMENDATION:

Despite supporting over 200 schools and more than 14,000 instructional staff, the Certification Department consistently maintained up-to-date records with FLDOE, thoroughly reviewed qualifications, and diligently monitored certification statuses. Notably, they made significant efforts to inform teachers of pending expiring certifications through multiple communication channels, ensuring no certifications lapse inadvertently. Their diligent work has resulted in no material deficiencies, reflecting their commitment to maintaining high standards.

RESULTS & RECOMMENDATIONS:

Overall Conclusion:

We concluded the Certification Department effectively manages the risk of having uncertified personnel teaching in classrooms. While some operational tasks have been effectively shared and coordinated with over 200 schools, the process of accurately reporting teachers teaching under out-of-field status could be improved to enhance compliance with Florida Statutes.

No material deficiencies were noted in this audit.

The Certification Department effectively manages major risks and coordinates operational tasks with over 200 schools, ensuring compliance with state regulations.

1) ELL Students' Teachers Without ESOL Endorsement and Out-of-Field Coding *Minor Risk, Opportunity*

Best Practice:

The Certification Department is responsible for coding teachers as out-of-field in SAP, while school personnel, such as school secretaries or assistant principals, manage class assignments and ELL student rosters, and report out-of-field teachers to the Certification Department. Although coding out-of-field and managing class assignments are inherently separate functions, it is essential to acknowledge the complexity of coordinating these tasks across all schools in the district. To help ensure the accuracy of reporting teachers teaching out-of-field, it is best practice to establish a structured periodic reconciliation process. This should be complemented by a clear communication protocol with school personnel to encourage collaboration, enhance accuracy, and reduce discrepancies.

Audit Result:

Elementary classroom teachers (Grades 1-5) who have ELL students in their classrooms need the ESOL Endorsement if they are the primary Reading or Language Arts teacher for these students. We identified several teachers who did not have an ESOL endorsement and were not coded as out-of-field.

Recommendation:

We recommend implementing a structured periodic reconciliation process and communication protocol with school personnel to ensure accurate reporting of out-of-field teachers.

The certification department could start by regularly requesting schools to provide a list of out-of-field teachers using a standardized Excel template for verification against district records. Additionally, developing a standardized form and checklist for adding and removing teachers from out-of-field status, and archiving these forms at both the school and district levels, will streamline and standardize the process.

Effective reconciliation between the Certification Department and schools is essential.

Compliance issues arise when primary Reading or Language Arts teachers for ELL students lack an ESOL endorsement and are not coded as out-of-field.

A periodic reconciliation process between the Certification Department and school personnel would help ensure accurate reporting of out-of-field teachers, enhancing collaboration and reducing discrepancies.

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Regular email communications should be established to train and remind school personnel of out-of-field compliance requirements, fostering awareness, collaboration, and accuracy, while enhancing knowledge sharing and overall compliance.

We wish to thank the staff of Certification Department for their cooperation and assistance during the audit. We also wish to acknowledge the cooperation and assistance of personnel at the individual schools we contacted during this audit.

Regular email communications should be established to train and remind school-based personnel of out-of-field requirements.



Department / School Name	HR Certification Dept.
Administrator / Department Head	Keri Moynihan
Cabinet Official / Area Superintendent	James Preusser

Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date	Management's Action Plan
We recommend implementing a structured periodic reconciliation process and communication protocol with school personnel to ensure accurate reporting of out-of-field teachers.	The Certification Dept. acknowledges the internal audit recommendation.	Keri Moynihan / HR Certification Senior Manager Completion Date: 6/2026	The Certification Dept. will move forward with creating a verification process as suggested by the internal audit report.