

Office of Legislative Auditor

Daniel G. Kyle, Ph.D., CPA, CFE, Legislative Auditor



Department of Education

- **Office of Quality Educators**
- **Louisiana Center for Educational Technology**
- **Office of Student and School Performance**

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Louisiana Revised Statute (R.S.) 39:87.3 requires the legislative auditor to provide an assessment of those agencies that are deficient in their capacity to execute the requirements relative to the production of performance progress reports to the Joint Legislative Committee on the Budget. This report gives the results of our examination of the performance data adopted and reported quarterly for the State Activities budget unit as part of the budgetary process for the Office of Quality Educators, the Louisiana Center for Educational Technology, and the Office of Student and School Performance within the Department of Education for fiscal year 2002.

The significant findings included in this report are as follows:

- The performance indicators for these three programs are valid.
- The values reported for 13 of 25 performance indicators are not reliable. Management controls are not sufficiently adequate to offer reasonable assurance that reliable data are used to compile the values of the 13 performance indicators.
- Two of the 13 performance indicators with inadequate management controls and unreliable values are for the Computers for Louisiana's Kids (CLK) Program. The department has no control over, or responsibility for, the operations of the CLK Program or for the preparation of the values of CLK performance indicators.

Sincerely,

A handwritten signature in black ink that reads "Daniel G. Kyle". The signature is written in a cursive, flowing style.

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

Background

The mission of the **Office of Quality Educators (OQE) Program** within the Department of Education (DOE) is to provide a system of personnel certification and professional development to ensure that schools are staffed with qualified and competent personnel.

The mission of the **Louisiana Center for Education Technology (LCET) Program** is to provide services that assist the implementation of educational technology initiatives that can improve student achievement.

The mission of the **Office of Student and School Performance (OSSP) Program** is to develop, implement, administer, and assess activities to improve teaching and learning for all students.

Exhibit 1 shows the amounts expended in fiscal year 2002 and the number of positions for each program.

**Exhibit 1
Expenditure and Position Information
Fiscal Year 2002**

Program	Expenditures	Positions
Office of Quality Educators	\$11,263,524	54
Louisiana Center for Educational Technology	\$2,378,208	12
Office of Student and School Performance	\$26,423,629	115

Source: Prepared by legislative auditor's staff using expenditure data obtained from the DOE and the authorized number of positions obtained from Act 12 of the 2001 Regular Legislative Session.

Validity

Are the performance indicators valid?

We determined that all of the performance indicators adopted and reported quarterly as part of the budgetary process for the OQE, OSSP, and LCET programs in the State Activities budget unit are valid. The validity of a performance indicator is determined by whether it is suitable for its intended use. Factors we used to gauge the validity of a performance indicator include whether it is relevant to the mission, goals and objectives of the program and whether it can be linked to a major function of the program.

Exhibit 2 on the following page shows the objectives and performance indicators for the OQE Program.

Exhibit 2
Department of Education - Office of Quality Educators Program
Fiscal Year 2002 - 4th Quarter

Objectives	Performance Indicators	Target	Value Reported
1. Through the Teacher Certification and Assessment activity, to process 80% of the certification requests within the 45-day guideline.	<ul style="list-style-type: none"> Percentage of certification requests completed within the 45-day guideline 	90%	87.01%
2. Through the Professional Development activity, to provide 8 leadership activities for aspiring, new and experienced education leaders such that participants rate the activities as satisfactory.	<ul style="list-style-type: none"> Number of activities offered 	27	42*
	<ul style="list-style-type: none"> Number of participants 	1,200	3,340
	<ul style="list-style-type: none"> Percentage of participants that rate the activity to be of satisfactory or above quality 	90%	93.9%
3. Through the Teacher Certification and Assessment activity, to provide mentors for new teachers, provide materials and training, and coordinate statewide assessment such that 97% of participants will successfully complete the process.	<ul style="list-style-type: none"> Percentage of teachers successfully completing the Louisiana Teacher Assistance and Assessment Program 	97%	98.78%*
	<ul style="list-style-type: none"> Number of new teachers served 	4,400	4,207*
	<ul style="list-style-type: none"> Cost per new teacher served 	\$540	\$438*
4. Through the Professional Development activity, to provide professional development opportunities to individual schools that are labeled academically unacceptable or academically below average and are not achieving at least 40% of the SPS growth target.	<ul style="list-style-type: none"> Percentage of districts with below average schools receiving sustained, intensive, high quality professional development assistance 	90%	100%*
	<ul style="list-style-type: none"> Number of educators participating in professional development activities 	750	666
	<ul style="list-style-type: none"> Percentage of schools that are labeled academically unacceptable or academically below average and are not achieving at least 40% of the SPS growth target each year that accept professional development opportunities 	70%	39.32%*
	<ul style="list-style-type: none"> Number of Distinguished Educators (DE) assigned 	31	30*
	<ul style="list-style-type: none"> Number of potential DEs trained 	35	35*

Notes: Key performance indicators are shown in **bold**. An * indicates we found that the value reported is reliable.

Source: Prepared by legislative auditor's staff using data obtained from the Louisiana Performance Accountability System (LaPAS).

Management Controls & Reliability

Do internal controls offer assurance that the performance indicators and data are reliable?

Office of Quality Educators (OQE)

Four of the 12 performance indicators within the OQE were unreliable because of inadequate management controls.

One of the unreliable performance indicators is associated with Objective 1 on page 3.

- *Percentage of certification requests completed within the 45-day guideline*

The value of this performance indicator is unreliable because the data were not accumulated throughout fiscal year 2002 to calculate the value. Instead, the value was calculated and reported on a quarter-by-quarter basis. We used DOE's data to calculate the value of this indicator on a cumulative basis and obtained a value of 80.7% for fiscal year 2002, as compared to 87.0% that DOE reported in LaPAS.

Two additional unreliable performance indicators relate to Objective 2 on page 3 and are as follows:

- *Number of participants*
- *Percentage of participants that rate the activity to be of satisfactory or above quality*

To compile the number of participants, OQE uses sign-in sheets and also counts the participants who register by computer with the department. However, we found instances where OQE employees signed the sign-in sheets and were counted as participants. A

DOE official agreed that DOE employees should not be counted as participants.

When determining the percentage of participants who found leadership activities satisfactory, OQE does not survey participants at all activities. As a result, the reported value does not reflect the opinion of all participants. For the 1st and 4th quarters of the 2002 fiscal year, 1,712 of 2,273 participants (75%) were not surveyed. Therefore, the values of these two performance indicators are not reliable.

One more unreliable performance indicator relates to Objective 4 on page 3.

- *Number of educators participating in professional development activities*

OQE uses sign-in sheets to establish the number of educators participating in activities. Among the supporting documentation provided by OQE, we found undated sign-in sheets from a number of activities. These undated sign-in sheets cannot be linked to a specific quarter or fiscal year and therefore demonstrate inadequate management controls to ensure the reliability of data used to compile the value of this indicator.

Exhibit 3 on the following page shows the objectives and performance indicators for LCET and OSSP.

**Exhibit 3
Department of Education - Louisiana Center for Educational Technology Program
Fiscal Year 2002 - 4th Quarter**

Objectives	Performance Indicators	Target	Value Reported
1. Through the Louisiana Center for Educational Technology, to conduct 75 school improvement/assistance programs.	<ul style="list-style-type: none"> • Number of LCET school improvement/assistance programs conducted • Percentage of LCET performance assessments indicating satisfactory or above • Number of LCET school improvement/assistance participants 	120 95% 2,200	129 99.3% 2,116
2. Through the Computers for Louisiana's Kids Program, to provide computer technology training, repair and recycling classes to secondary school students and prison inmates at 51 sites throughout the state.	<ul style="list-style-type: none"> • Number of sites participating in program • Number of participants • Number of computers refurbished for classroom 	62 1,100 2,200	63* 1,098 2,575
3. To train 400 public/private principals or district superintendents in Course 1 by June 30, 2001, through the LEADTech initiative.	<ul style="list-style-type: none"> • Number of public/private principals or district superintendents trained in Course 1 through the LEADTech initiative 	400	333*

Office of Student and School Performance Program

1. Through the Student Standards and Assessment activity, to provide student level assessment data for at least 95% of eligible students.	<ul style="list-style-type: none"> • Percentage of eligible students tested by norm referenced test • Percentage of eligible students tested by criterion referenced test • Percentage of eligible students tested by the new Graduation Exit Exam • Percentage of eligible students tested by the Summer Retest for LEAP 21 	95% 95% 95% 100%	98% 95% 100% 88%*
2. Through School Accountability and Assistance activity, to provide training, technical assistance, and support to District Assistance Teams (DATs) and to 80% of all schools in Corrective Action 1.	<ul style="list-style-type: none"> • Percentage of schools in Corrective Action 1 receiving assistance from District Assistance Teams 	80%	98.9%
3. Through the Special Populations activity, to ensure that 97% of evaluations are completed within the mandated timelines.	<ul style="list-style-type: none"> • Percentage of schools and districts in compliance with evaluation (Special Education students) timelines 	97%	98.3%**

Notes: Key performance indicators are shown in **bold**. An * indicates we found that the value reported is reliable.

** We did not determine the reliability of this indicator because source documentation is kept at school districts.

Source: Prepared by legislative auditor's staff using data obtained from LaPAS.

***Louisiana Center for Educational
Technology (LCET)***

Five of the seven performance indicators within LCET were unreliable because of inadequate management controls.

Three of these indicators relate to Objective 1 on page 5.

- *Percentage of LCET performance assessments indicating satisfactory or above*

Those who participate in LCET's school improvement programs complete an online performance assessment. Our review of documentation showed that there is not a control to limit the number of times a participant can complete an assessment. On one occasion the number of assessment responses was greater than the number of participants in a program; therefore, we could not rely on the data to be accurate.

- *Number of LCET school improvement/assistance programs conducted*
- *Number of LCET school improvement/assistance participants*

Using source documents provided us by DOE, we counted that LCET conducted fewer programs (28) in the first quarter of fiscal year 2002 than the 31 reported in LaPAS. In addition, what is being counted as programs is not consistent because DOE does not have a definition of what types of activities are included as "programs" or a standard length of time a program should take. A program can be a 1-hour meeting or an 8-hour training session. We further found for the first two quarters of fiscal year 2002 that the number of participants in these programs was 1,147, which was 142 (11%) fewer than the 1,289 reported by DOE in LaPAS.

Another methodological question we have concerns DOE employees who attend programs. DOE counts its employees as participants.

Two unreliable performance indicators due to inadequate management controls are associated with the Computers for Louisiana's Kids (CLK) Program, a component of LCET. DOE has no control over, or responsibility for, the operations of the CLK Program or for the preparation of CLK performance indicator values. The CLK performance indicators with inadequate management controls relate to Objective 2 on page 5 and are as follows:

- *Number of participants*
- *Number of computers refurbished for classroom*

Schools participating in the CLK Program provide quarterly reports to CLK on the numbers of participants and refurbished computers. CLK administrators do not verify this information before submitting it to DOE for inclusion in LaPAS. To establish the number of participants, schools report class enrollment on the first day of school. According to a CLK official, class enrollment changes significantly during the first weeks of school and thus the value for this indicator is not reliable. There needs to be a data collection system with controls in place that ensures reliable data are used to count the number of participants. For the number of computers refurbished, there is no review of data that is input by each school. A CLK administrator informed us that some schools' data are more accurate than others are. As a result, the reported values for these two performance indicators are not reliable.

**Office of School and Student Performance
(OSSP)**

We found that four of the six performance indicators within OSSP were unreliable because of inadequate management controls.

Three of these performance indicators relate to Objective 1 on page 5 in the OSSP and are as follows:

- *Percentage of eligible students tested by norm referenced test*
- *Percentage of eligible students tested by criterion referenced test*
- *Percentage of eligible students tested by the new Graduation Exit Exam*

To compute the values of these three indicators, the OSSP uses the student enrollment counts as of October 1. About six months later (in the following spring), the tests are administered. The number of eligible students can change over this time period, so the numerator and denominator of the fractions to determine the indicators' values are not being measured at the same time. The unreliability of these indicators is demonstrated in the fact that the value reported for Performance Indicator #1 (*Percentage of eligible students tested by norm referenced test*) for fiscal year 2001 was that 106% of eligible students were tested.

One indicator relates to Objective 2 on page 5 and is as follows:

- *Percentage of schools in Corrective Action 1 receiving assistance from District Assistance Teams*

District Assistance Teams submit periodic reports to OSSP. According to an OSSP official, these reports are compiled and used to calculate the performance indicator. Our review found that duplicate reports were included in supporting documentation and that compilations were made before all districts had reported. Thus, the reported value for this performance indicator is not representative of the actual value.

Other Matters

One performance indicator has a misleading name and inadequate management controls. We found one instance where the name of a performance indicator implies incorrectly that a certain activity is being conducted in the OQE Program. The indicator relates to Objective 4 on page 3.

- *Percentage of districts with below average schools receiving sustained, intensive, high quality professional development assistance.*

Based on documentation and interviews with an OQE administrator, the "sustained, intensive, high quality professional development assistance" offered by OQE to districts with below average performing schools is not always specifically tailored for those schools. The data from which the value of this performance indicator is compiled are based on activities provided to all districts.

There are also inadequate management controls over compilation of data for this indicator. The department used a count of 33 districts with below average schools to calculate the value of this indicator. For the same school year, the department's Web site showed that 60 districts had at least one below average school. According to a

department official, it includes only districts with below average schools not achieving at least 40% of the SPS growth target and schools labeled academically unacceptable in compiling the value of this indicator. This is not consistent with the name of the indicator. However, since all districts receive some type of high quality professional development assistance throughout the year, the value for this indicator was 100% for the 4th quarter and therefore the reported value was reliable.

Insufficient Documentation at DOE for One Performance Indicator. The performance indicator in the OSSP Program associated with Objective 3 on page 5 is as follows:

- *Percentage of schools and districts in compliance with evaluation (Special Education students) timelines*

The value for this indicator is based on information inputted by each school district into a central database. Source documents are maintained at the districts. We did not test the reliability of the value reported for this indicator.

Limited Internal Use of Performance Indicators. According to DOE officials, the department uses some of the reported performance indicators as an internal management tool. These officials stated that the department uses other reports and methods for internal management. Most of the performance indicators are used in the Operational Plan as part of the department's budget submission. These indicators are specifically created to supply information to the legislature on the uses of budgeted funds.

Need more information?

Contact Dan Kyle, Louisiana Legislative Auditor, at (225) 339-3800.

A copy of this report is available on our Web site at www.lla.state.la.us.

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