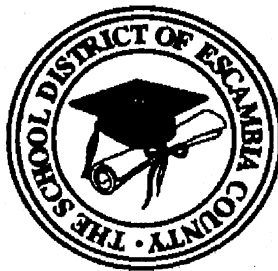


**PROJECT # 2002-12**

**SCHOOL DISTRICT OF ESCAMBIA COUNTY  
INTERNAL AUDITING DEPARTMENT**



**REVIEW OF**

**C.A. WEISELEMENTARY SCHOOL  
SATURDAY SCHOOL PROGRAM**

**REPORT ISSUED: MARCH 5, 2002**

SCHOOL DISTRICT OF ESCAMBIA COUNTY  
INTERNAL AUDITING DEPARTMENT

REVIEW OF  
C. A. WEIS ELEMENTARY SCHOOL  
SATURDAY SCHOOL PROGRAM

PROJECT # 2002-12

Accepted By Audit Planning and Review Committee:

March 4, 2002

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Field Work Conducted By:

Deborah M. Russell  
Auditor

Report Issued By:

Samuel J. Kolla  
Director, Internal Auditing

**SCHOOL DISTRICT OF ESCAMBIA COUNTY  
C. A. WEIS ELEMENTARY SCHOOL  
SATURDAY SCHOOL PROGRAM**

**REVIEW REPORT**

**Background**

For the past three years, Weis Elementary School has operated a Saturday School Program titled "Winning With Reading, Writing, and Math." The program was designed to supplement the regular school day to aid students with low functioning reading, writing, and math skills. The goal was to take students with special needs and help them develop the skills necessary to raise scores on the FCAT and other standardized tests. The program meets each Saturday during the regular school year from 9:00 am – 12:00 noon and uses a variety of educational learning tools.

**Scope and Authority**

We have performed a review of the Saturday School Program at Weis Elementary School. Our review focused primarily on the current year's program. However, records for the previous year's program were also reviewed as deemed necessary. For the period under review, we examined payroll time sheets and related supporting documents. We interviewed the current principal at C. A. Weis as well as the three teachers involved with the program. Finally, we reviewed attendance sheets, registration forms and other documents supporting the Saturday School Program. We conducted our review in accordance with standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors. Our work, approved by Dr. John Dewitt, Chairman of the Board, was initiated based on information brought to our attention through anonymous sources.

**Objective**

The objective of our review was to determine whether time reported and paid to teachers in the program was accurate and properly documented. Although not identified in the original scope of our work, we have reviewed and commented on other aspects of the program that came to our attention during our work.

**Conclusions**

Based on the documentation provided for our review, we were unable to verify that the hours reported and paid were accurate. In addition, we received conflicting information from those involved in the program. We have also reviewed and commented on other aspects of the program that came to our attention during the course of our work. We are providing those observations to management for their consideration under separate letter.

### **Recommendations**

While we believe this program has the potential to be beneficial to students, we are concerned that this program is not being adequately monitored and proper records are not being maintained. We recommend the principal review the program objectives and operations to determine if this program should be continued. The principal should also decide if the teachers will be paid for their services and determine if the program is cost effective. Provisions in the teacher's Master Contract regarding selection for Extended Duty should be reviewed for compliance. Finally, guidelines should be established for proper documentation of the program's operations (i.e., registration, attendance, hours worked, etc.)