



ATLANTA
PUBLIC
SCHOOLS

Covid-19 Health and Safety Review



Covid-19 Health and Safety Review

- >>> Gained a thorough understanding of the district Covid-19 Implemented Health & Safety Protocols
- >>> Determined compliance with established health and safety guidelines at assessed facilities
- >>> Determined if guidance /control around the “return to work” initiative are effectively communicated
- >>> Determined if the overall program is functioning as intended



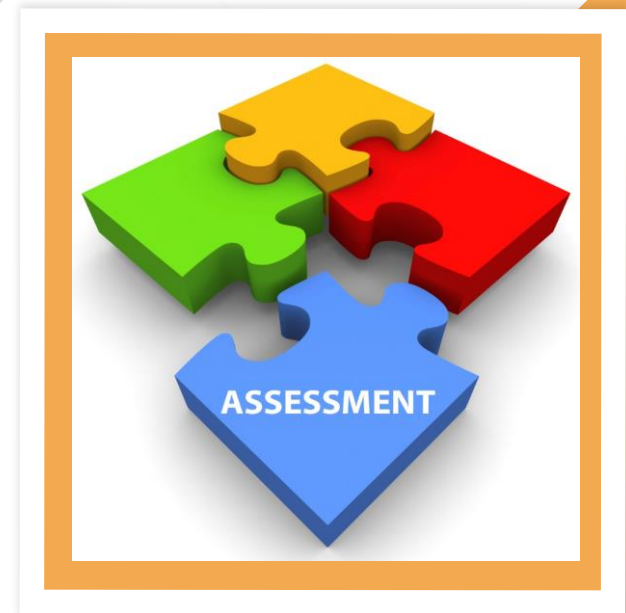
Assessment Guidelines

Utilized APS OnCourse: Comprehensive Strategies to Return + Learn for Fall 2020 document to create assessment tool

Seventy-six locations were reviewed

Assessed Domains:

- >>> Health and Safety
- >>> Academics, Student Supports, and Extracurricular Activities
- >>> School Operations
- >>> Accountability and Information Systems



Locations Assessed



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Atlanta Classical Academy
Atlanta College & Career Academy (ACCA)

Atlanta Public Schools Headquarters
Barack and Michelle Obama Academy
Beecher Hills Elementary School
Benjamin E Mays High School
Benteen Elementary School
BEST HS/MS School
Bolton Academy Elementary School

Booker T. Washington High School
Boyd Elementary School
Brown Middle School
Burgess-Peterson Academy
Carver Early College
Cascade Elementary School
Cleveland Avenue Elementary School
Continental Colony Elementary School
Coretta Scott King Young Women's Leadership Academy
Crawford W Long Middle School
Deerwood Academy
Dobbs Elementary School
Drew Charter School (Grades 6-12)
Drew Charter School (K-5)
Dunbar Elementary
E Rivers Elementary School
Fickett Elementary School

Finch Elementary
FL Stanton Elementary School

Forrest Hill Academy
Fredrick Douglass High School
Garden Hills Elementary School
Harper-Archer Elementary School
Henry W Grady High School
Heritage Academy Elementary school
Hollis Innovation Academy

Hope-Hill Elementary School
Howard Middle School
Humphries Elementary School
Hutchinson Elementary
Jackson Elementary (Primary)
Jackson Elementary School (Campus)
Jackson High School
Jean Childs Young Middle School

John Lewis Invictus Academy
Kimberly Elementary
MA Jones Elementary School
Martin Luther King, Jr. Middle School
Mary Lin Elementary School
Miles Elementary School
Morningside Elementary School
Morris Brandon Elementary (Elementary)

Morris Brandon Elementary (Primary)
North Atlanta High School
North Metro GNETS Program Central Office:
Oglethorpe School
Parkside Elementary School
Perkerson Elementary School
Peyton Forest Elementary School
Phoenix Academy
Ralph J Bunche Middle School
Sarah Smith Elementary (Primary)
Sarah Smith Elementary School
(Intermediate/Elementary)
Scott Elementary School
South Atlanta High School
Springdale Park Elementary (Kindergarten)
Springdale Park Elementary (Main)
Sutton Middle School (6th Grade)
Sutton Middle School (7th & 8th Grade)
Sylvan Hills Middle School

Therrell High School
Toomer Elementary (Pre-K)
Toomer Elementary (Main Campus)
Tuskegee Airmen Global Academy
Usher-Collier Elementary School
Wesley International Charter School
West Manor Elementary
Westside Atlanta Charter School (K-8)

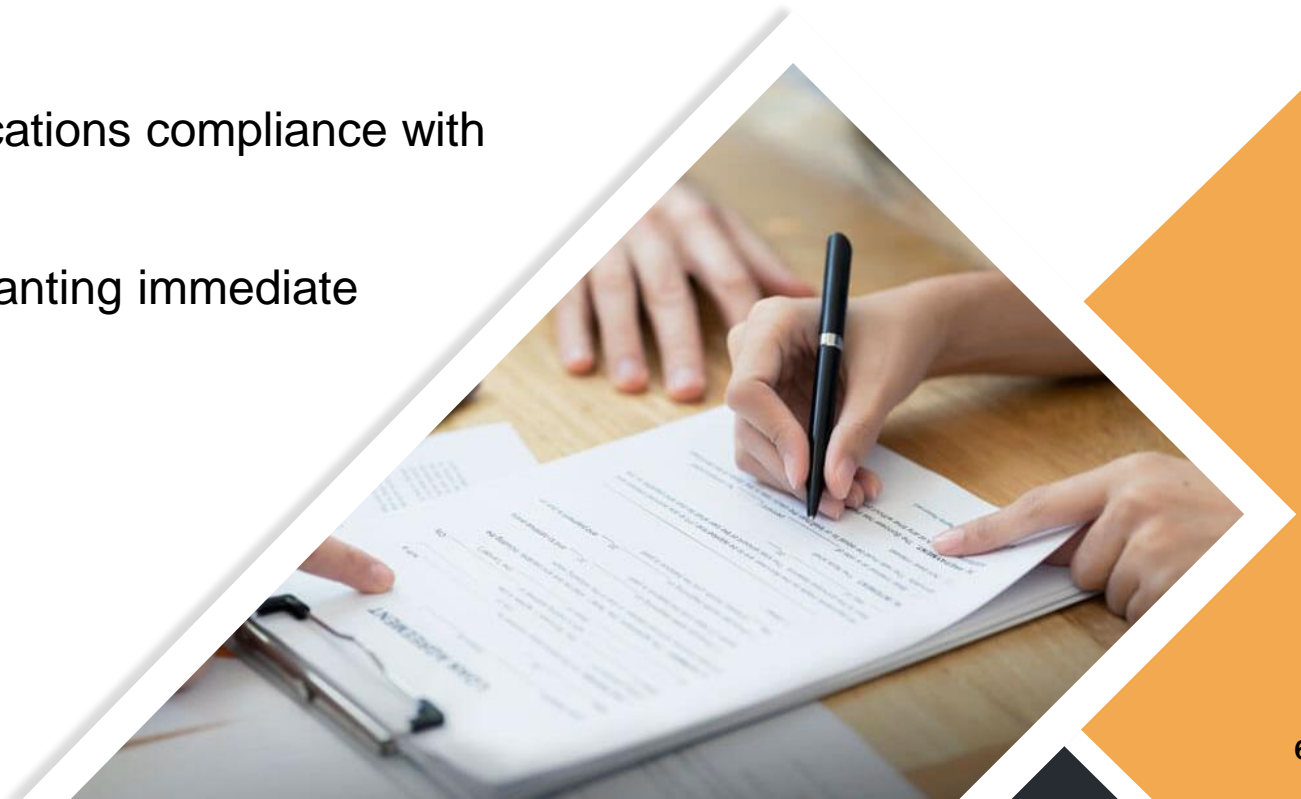
Conclusion

- Review determined there is no evidence of an exception that would prohibit any of the locations from becoming compliant with the district's expectations
- All locations were "Meets" or "Partially Meets" and no locations received a "Does Not Meet" rating in any Domain
- Inconsistencies were noted from location to location pertaining to the implementation of the APS guidelines
- Executive Summary provides recommendations that will help ensure a safe and successful return to school for the students and staff for the 2021/2022 academic year



Assessment Methodology

- Create assessment tool
- Site visits to capture the findings, observations, evidence documents/images, and comments into the Rausch Assessment Solution (“RAS”) application
- Develop rating methodology to assess the locations compliance with APS guidelines
- Inform Executive Director, OIC of issues warranting immediate attention
- Interface RAS data to Power B.I. platform



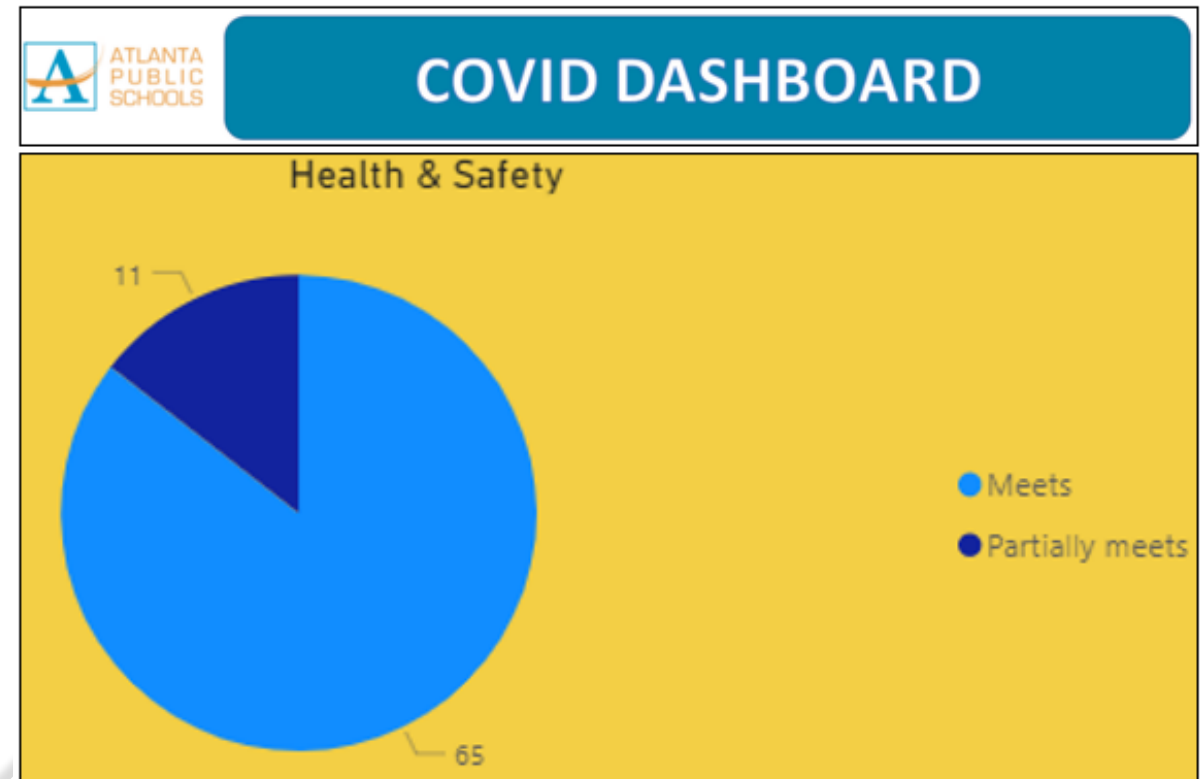
Compliance Ratings

Level	Definition	Example
1 – Does Not Meet	Location is not in compliance with documented expectation	No PPE in Location
2-Partially Meets	Location is partially in compliance with documented expectation	Temperatures were taken of some but not all
3-Meets	Location is fully compliant with documented expectation	Gloves used when passing out food
4-Exceeds	Location is fully compliant and exceeds documented expectation	Staff is aware of expectation, recites expectation verbatim, and produces evidence
5-Not Verified / Not Applicable	Auditor was unable to verify documented expectation or expectation did not apply to “x” given school	N.V. = Custodian was unavailable for the day to provide documentation of cleaning. N.A. = only at high school; not at elementary schools

Domain Assessment Results: Health and Safety

Areas of Improvement:

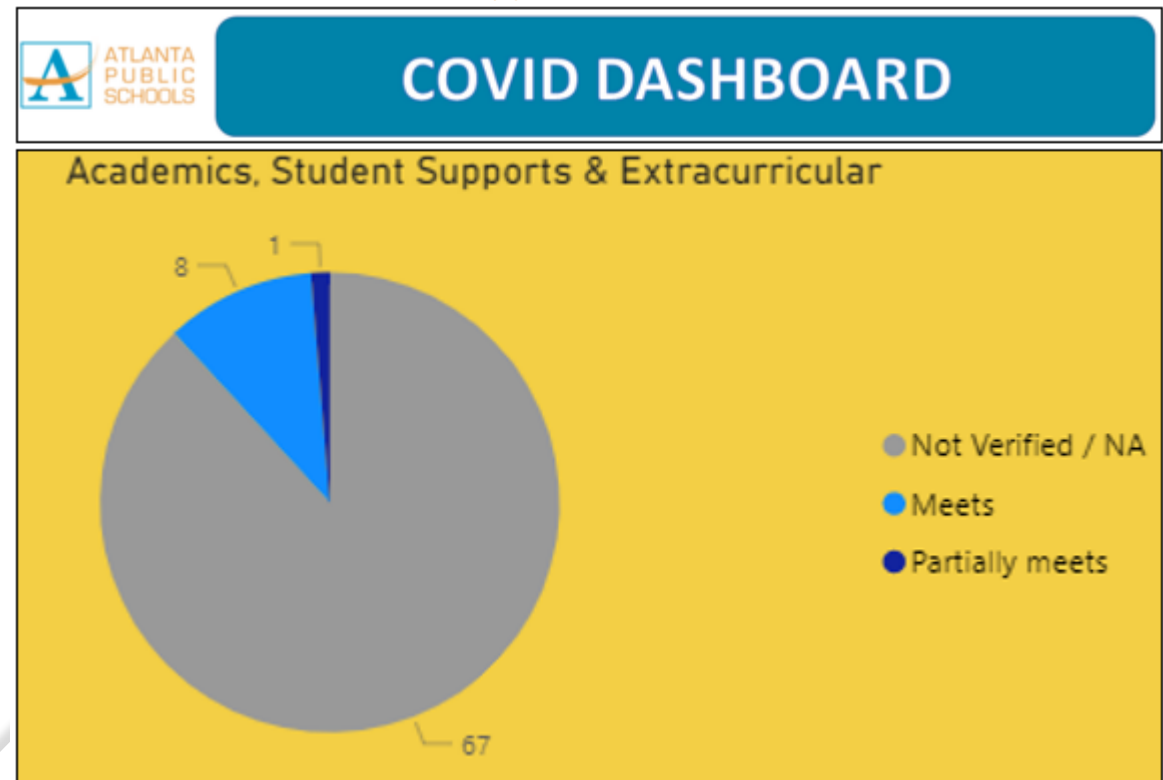
- Documentation/ Recording/ Retention
- Isolation Room
- HVAC/Air Purifiers
- Screening
- Organizational Communication
- Training
- Thermometer
- Signage



Domain Assessment Results: Academics, Student Support, and Extracurricular Activities

Areas of Improvement:

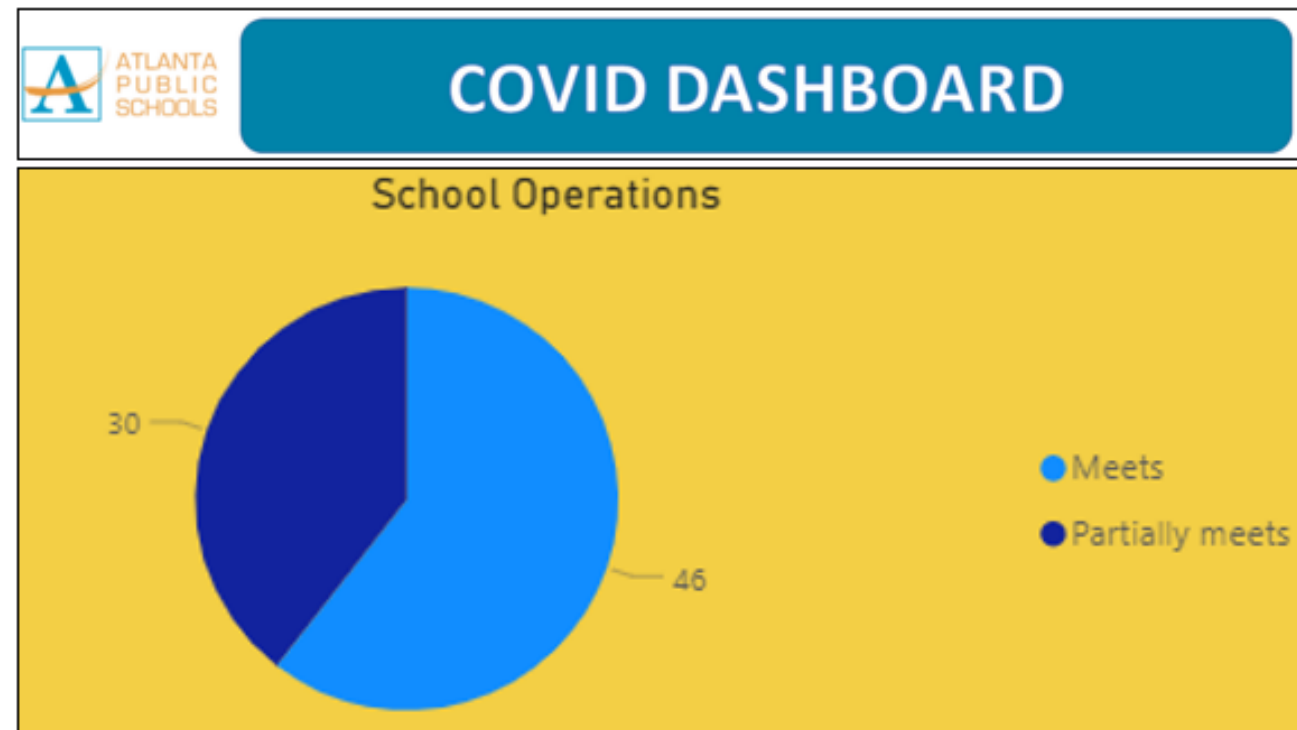
- No areas of concern were noted due to limited athletics activities at the schools.



Domain Assessment Results: School Operations

Areas of Improvement :

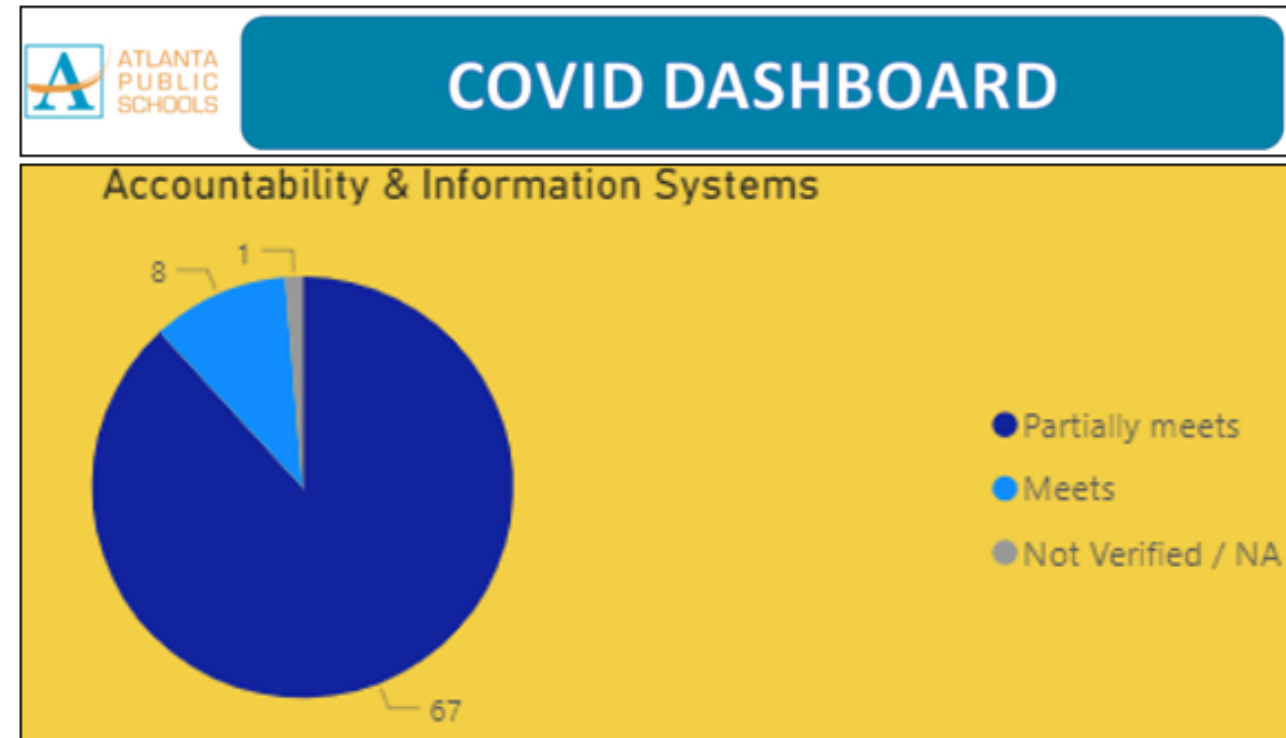
- Signage
- 3rd Party Vendors (cleaning)



Domain Assessment Results: Accountability and Information Systems

Areas of Improvement :

- I.T. Asset Tracking



Questions

Thank you again for the opportunity to assist APS with this important initiative





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Entity Level Risk Assessment



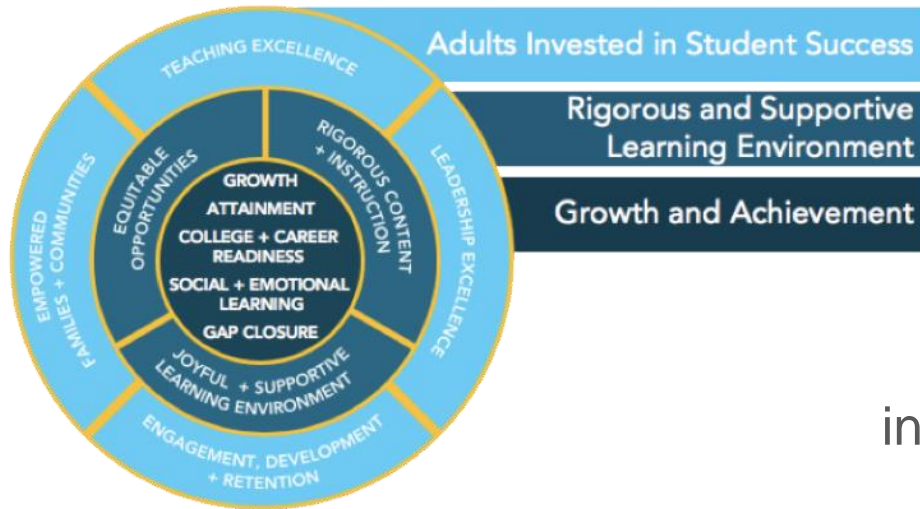
Entity Level Risk Assessment

- >>> Conducted one-on-one meetings (27) with leadership and advisors discussing areas of greatest concern
- >>> Identified prevalent risk categories and themes
- >>> Expanded the risk library of high impact risk areas and common risk themes
- >>> Developed a proposed audit plan of areas for consideration
- >>> Reviewed baseline scales of future risk measurement based on Likelihood, Impact and Velocity
- >>> Provided definitions of management actions in response to risk (Accept, Mitigate, Transfer & Avoid)



COSO 2017: Integrating with Strategy & Performance

Atlanta Public Schools “System of Excellence”



Integrating ERM with common practices results in better information that supports improved decision-making and leads to enhanced performance



2021 Assessment Participants

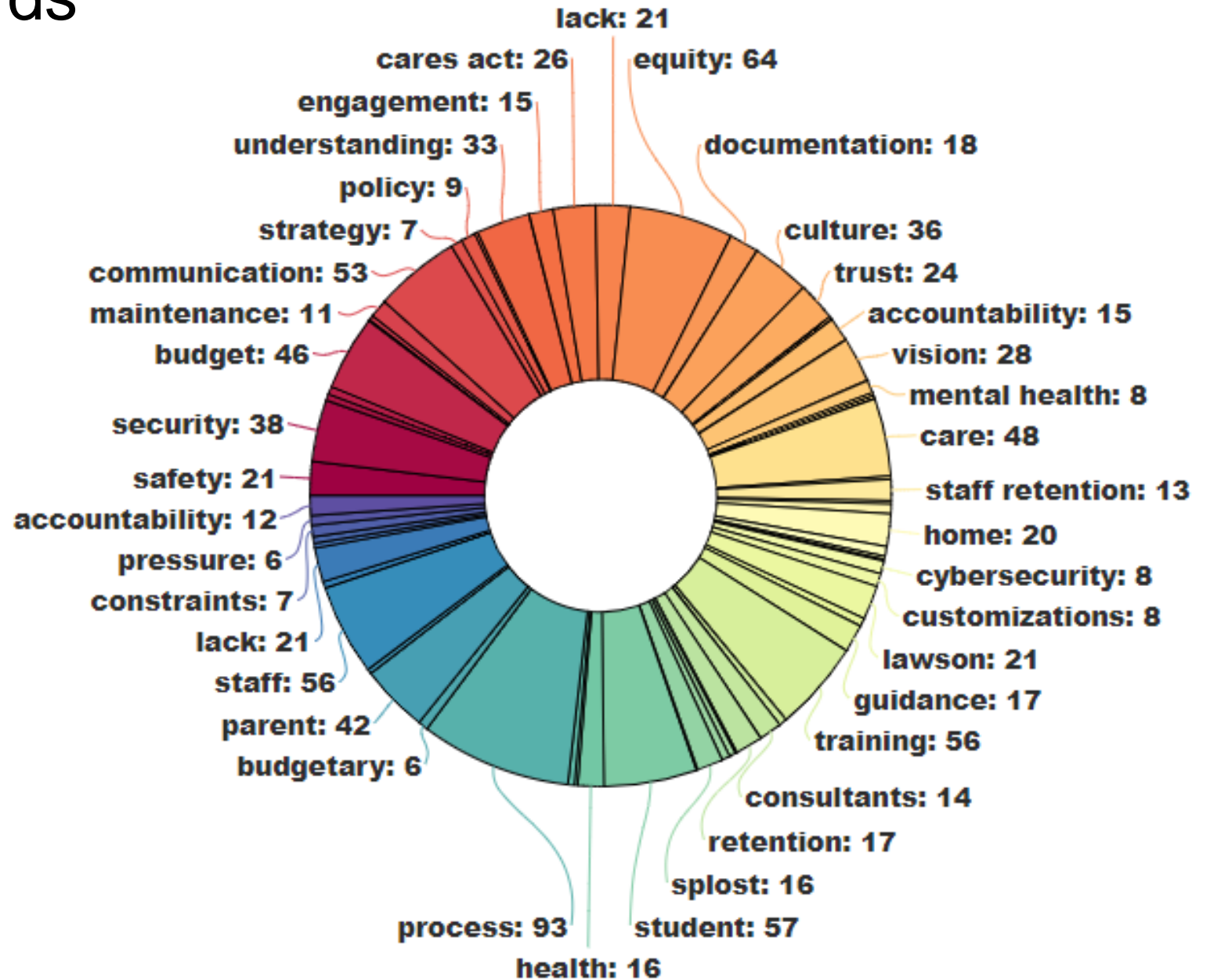
Executives*	Role
Dr. Lisa Herring	Superintendent
Nina Gupta	General Counsel
Anita Williams	Chief of Schools
Yolanda Brown	Chief Academics Officer
Larry Hoskins	Chief Operating Officer
Lisa Bracken	Chief Financial Officer
Dr. Angela King Smith	Chief Strategy Officer
Skye Duckett	Chief Human Resources Officer
Tauheedah Baker-Jones	Chief Equity & Social Justice Officer

Board & Advisors	Role
Leslie Grant	Board of Education - Audit Committee Chair
Jason Esteves	Board of Education - Chair
Derek Foster	Mauldin & Jenkins - External Audit
Doug Moses	Mauldin & Jenkins - External Audit

Other participants	Role
Dr. Katika Lovett	Student Programs & Services
Dan Drake	Facilities Services
Ronald Applin	Police
Ralph Velez	Security
Marilyn Hughes	Nutrition
John Franklin	Transportation
Carrie Roberts	Procurement & Warehouse Services
Sandra Burgess	Payroll & Benefits/Risk Management
Tanisha Oliver	Accounting Services
Alana Bethea	Budget Services
Keasha Copeland	Family Engagement
Ian Smith	Communications & Public Engagement
Michael LaMont	Data & Information Group
Olufemi Aina	Information Technology

Frequently Used Words

Word	Word Count
process	93
equity	64
student	57
training	56
staff	56
communication	53
care	48
budget	46
parent	42
security	38
culture	36
understanding	33
vision	28
cares act	26
trust	24



Pervasive Themes

Summary of Top 5 Significant Risks Areas

1. Communication
2. Culture
3. CARES Act Funding
4. Processes and Process Documentation
5. Training



Pervasive themes

1. Communication

- Lack of communication management strategy
- Effectiveness of communication impacted by:
 - Length and timing of communication
 - Use of various mediums
 - Distribution list transparency
- Lack of cross departmental communication (single source communication)

2. Culture

- Change in student culture as a result of increased IT usage
- Trust
- Fire-drill mentality
- School Districts Core values misaligned with new administrations strategic objectives

Pervasive themes (continued)

3. CARES Act Funding

- Significant reputational risk
- Large \$-value being managed by a relatively new team
- Inequitable use of funding
- Lack of communicated protocol regarding project selection
- Lack of milestone tracking and effectiveness assessment
- Use of CARES Act Funding for General Fund activities

4. Processes and Process Documentation

- Lack of policy related to SOPs or process documentation requirement
- Loss of knowledge with staff turnover and undocumented processes
- Delayed decision-making due to lack of understanding of process or process deviation
- No best practices guidance resulting in inconsistencies in documentation standards
- Difficulties in understanding Roles & Responsibilities across functions

Pervasive themes (continued)

5. Training

- No Master training strategy
- Incomplete on-boarding procedures
- Lack of department specific training



Critical Processes & Risks Discussed

An organization chooses to address risk by developing processes with controls designed to “mitigate” risk.

The critical processes included in this table represent only areas mentioned in the risk assessment process.

As the Office of Internal Compliance matures, the development of an “**audit universe**” is critical to allow OIC flexibility to evaluate and recommend audit of areas as conditions or risk factors change.

Students			
Educators	Organization	Administration	Financial
Critical Processes			
Curriculum Communication BCP & Incident Response Information Technology Compliance Safety & Security	Curriculum Communication BCP & Incident Response Information Technology Compliance Safety & Security Succession Planning Transportation Human Capital Procurement Capital Projects	Curriculum Communication BCP & Incident Response Information Technology Compliance Safety & Security Succession Planning	BCP & Incident Response Information Technology Compliance Succession Planning
Human Capital	Facilities	Tone at the Top	Procurement Capital Projects
Return to school Equity	Return to school Equity	Return to school Equity	Payroll Financial Reporting General Accounting Equity
Educators	Organization	Administration	Financial
Risks			
Culture Student Engagement Family Engagement Community Engagement System Availability School Performance Human Capital Budget Constraints Fraud Reputation Compliance Data & Information Incidents Cybersecurity	Culture Student Engagement Family Engagement Community Engagement System Availability School Performance Human Capital Budget Constraints Fraud Reputation Compliance Data & Information Incidents Cybersecurity	Culture Student Engagement Family Engagement Community Engagement System Availability School Performance Human Capital Budget Constraints Fraud Reputation Data & Information Incidents Cybersecurity CARES Funding	Culture System Availability School Performance Human Capital Budget Constraints Fraud Compliance Data & Information Incidents Cybersecurity CARES Funding
Trust Mental Health Training Equity	Cross-functional teamwork Trust Mental Health Training Equity	Cross-functional teamwork Trust Mental Health Training Equity	Trust Mental Health Training Equity

Risk Library

Risk	Description
Budget Constraints	Financial limitations to address the needs and priorities of the organization. The dilemma is the organization selecting the right strategic plan, prioritizing needs, allocating resources or addressing risks with limited budget. Budget constraints may impact investments in technology, reducing personnel needs or downsizing, or allocating capital to improve infrastructure.
Communications	The inability to effectively exchange or convey thoughts, messages or information by speech, signals, writing or behavior. Effective communication is simply the presentation of views by the sender in a way best understood by the receiver.
Compliance	Ramifications for not adhering to a rule. Compliance risk captures the legal and financial penalties for failing to act under internal and external regulations and legislature.
Culture	The collective "way of doing things". An acceptable pattern of knowledge, belief and behavior. The outlook, attitudes, values, morals, goals and customs shared by the organization.
Cybersecurity	The probability of exposure, loss of critical assets and sensitive information, or reputational harm as a result of a cyber attack or breach within an organization's network
Data & Information	The loss of value or reputation caused by issues or limitations to an organization's ability to acquire, store, transform, move and use its data assets. Improving data management includes adopting advanced analytic techniques, rigorous governance standards and alignment with organizational strategy.
Engagement	The act of being present and involved. Effective engagement results in the creation of the "right" conditions for all to give their best each day with commitment to the goals, values and success of the organization with individual well-being.
Equity	The inability to analyze, measure, and prioritize equity, diversity and inclusion to ensure that this important metric is elevated
Fraud	The vulnerability of an organization to intentional misconduct. Internal controls established by an organization is the standard to prevent fraud.
Human Capital	The gap in the skills in an organization's workforce. This gap can manifest through division of labor, complacency, turnover, occupational fraud, catastrophic events, negligent hiring or weak retention practices.

Risk Library (continued)

Risk	Description
Mental Health	The inability to address a person's condition with regard to their psychological and emotional well-being.
Reputation	The general belief or opinion that other people have of the organization. It's how people label you. Having a good reputation would be considered trustworthy.
Succession planning	The strategy for passing on leadership roles, and often the ownership of a company, to an employee or group of employees.
System Availability	A measure that a system has not failed, undergoing repair or being available when it needs to be used. Availability is the probability that a system will work as required.
Training	The lack of teaching a person a particular skill or type of behavior.

Audit Areas

Recommended Audit Areas	Risk Level
Information Technology	
- Vendor Master Data review	Medium
- IT Vendors & Data Security (also part of Third Party Risk Management)	High
- Data validation audit of key measures, reports & change management protocols. Evaluate identified key performance indicators, calculations or reports used for communicating internally and externally. Ensure alignment of strategy with district initiatives.	High
Third Party Risk Management	
- Policies & Procedures Related to Third Party Vendors, Contractors, Service Providers	Medium
- Capital Projects & Facilities Management (Vendor Requirements & Selection).	High
- Vendors related to After School Programs.	Medium

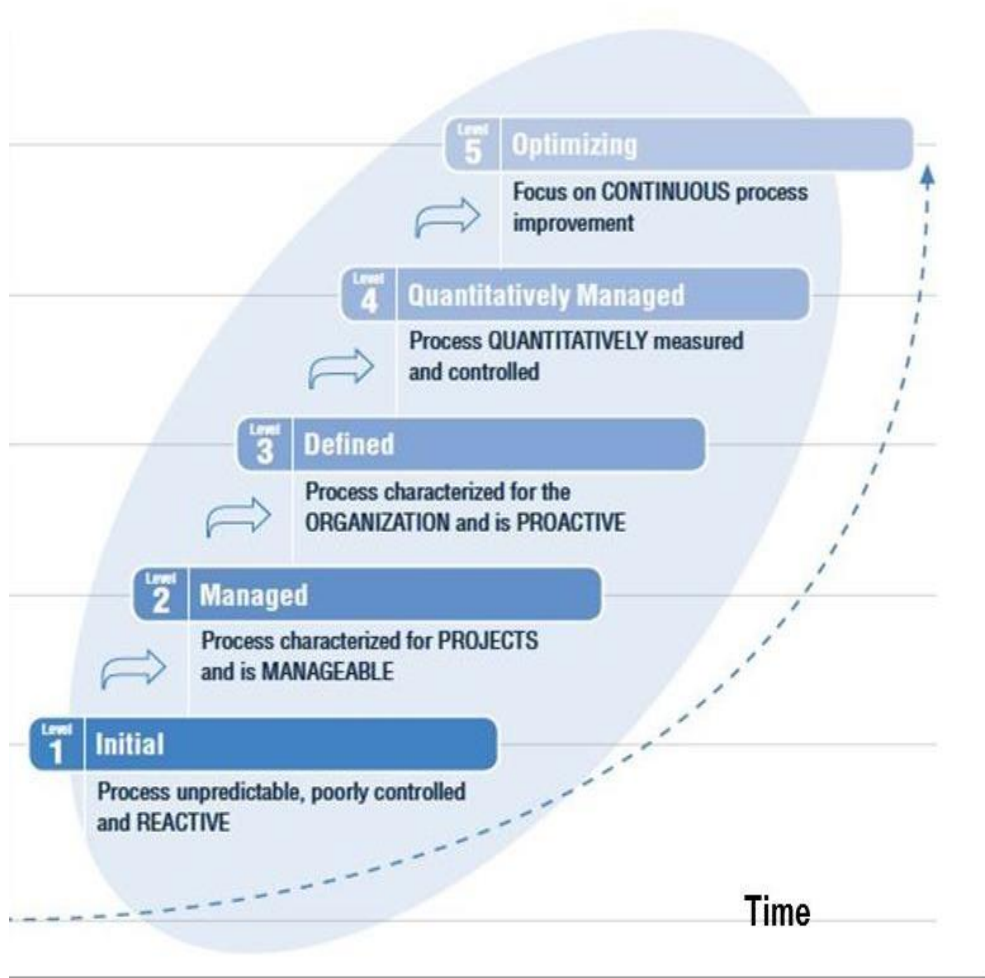
Recommended Audit Areas	Risk Level
General Accounting	
- Procurement card process. (Incorporate data analytics for increased coverage).	Medium
- PPE Procurement Process.	Medium
- Expense Report Process.	Medium
- Budgeting & Forecasting.	Medium
- Segregation of Duties for significant processes	
- Procurement.	High
- HR/Payroll.	High
- Treasury.	High
- CARES Act Funding - project identification and effectiveness measurement.	High
- Department grant and funding compliance and accounting oversight	
- CARES Act Funding.	High
- SPLOST (Capital Projects & Facility Management).	High
- Nutrition.	High
- Federal Programs.	High
- Safety & Security Programs.	Medium
- IT Projects and Initiatives.	High
Safety & Security	
- Physical Key Control.	Medium
- Monitoring school level training, compliance and oversight.	High
- Communication protocols and systems in place for incidents or events.	Medium
- Communication Systems (Tools & Technology).	Medium

Audit Areas (continued)

Recommended Audit Areas	Risk Level
Human Capital Management	
- On-boarding process for new hires, consultants, contractors.	High
- Off-boarding process for terminated employees, consultants, contractors.	High
- Process for development and alignment of skills for improving organizational functions.	High
- Culture.	High
Operations	
- Warehouse Services: Validate the existence of processes and internal controls to ensure adequate safeguards in place for assets and type of documents stored.	High
- Policing:	
'-Evidence collection and storage (incl suitability of storage facilities)	Medium
'- Preventative maintenance strategy for vehicles	Medium
'- Review of student safety screening protocol at schools	Medium
- Facilities Management: Review preventative maintenance strategy for APS facilities.	Medium

Recommended Audit Areas	Risk Level
Other Areas	
- Triage process for "Let's Talk". Evaluate disposition of communications since inception.	Medium
- Communication policies and strategy.	Medium
- Evaluation of approved strategic plan identifying potential risks impacting success.	High
- Evaluate partnerships cultivated with businesses perceived to improve APS.	Medium
- Review processes in Student Support Services. Ensure procedures exist and are consistently available across the district.	High
-Student Admissions Process.	High
- Facilities Use Process.	Medium
- Process documentation review (existence of documentation within departments).	Medium
- Follow up reviews of previously performed audits.	High
-Equity Review	
'- Geographical distribution of resources.	Medium
'- Use of funding (General and CARES) to address disparities.	Medium

Capability Maturity Model



Optimizing	Processes have been in operation for extended period of time and constantly being improved through monitoring feedback from processes, business and security. At this level, the organization should be able to provide supporting evidence showing the history of a program's long-term success and integration into the culture of the organization.
Quantitatively Managed	Organization monitoring and controlling its own processes through data collection and analysis, enabling management to take an informed approach to improving controls used to protect the systems and information used to support the business. At this level, the organization should have KPIs used for tracking & monitoring control and process activity, as well as maintaining regular reports to management and actions taken by management.
Defined	Security, policy, process and control activity are integrated into the daily business processes and reviewed and approved on a regular basis. Actions taken to follow established processes and performance of control activity are documented and retained. Any training needed to supplement policy or procedure to full implementation are documented. At this level, the organization should provide proof of the processes implemented, review approval by management in the past 12 months, evidence of publication and communication to all users.
Managed	Basic control processes and policies have been established, and successes could be repeated, because the requisite processes have been defined, documented, approved, implemented and published. At this level, an organization could provide copies of the processes in place, approval by management within the past 12 months, evidence of publication and communication.
Initial	Processes are unorganized, and may be unstructured. Success is likely to depend on individual efforts and is not considered to be repeatable, because processes are not sufficiently defined. Procedures may be informal or undocumented, or if documented may not have been approved, or if approved it may not have been disseminated or not yet implemented.

Questions

Thank you again for the opportunity to assist APS with this important initiative



Thank You for Choosing Rausch



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Additional Reference Slides



Scales for Impact, Likelihood & Velocity

Impact	1 Minor < \$0.5 million	2 Moderate \$0.5 million - \$2 million	3 Major > \$2 million - \$4 million	4 Severe > \$4 million - \$5 million	5 Extreme > \$5 million
Strategic Risks (Reputational)	No impact on strategy or reputation.	Impact on reputation or strategy is isolated to a small group of existing stakeholders and the damage is reversible.	Negative impact on reputation or strategy is in the public domain, but it is limited to a specific region and has limited or no publicity in that region.	Negative impact on reputation or strategy is in the public domain and limited to a specific region but has widespread publicity in that region.	Long-term / irreparable damage to reputation or strategy. Negative impact is national or global and is widely publicized.
Operational Risks	Failures are isolated and limited to a small number of internal personnel and processes.	Failure limited to a small number of customers or one business relationship.	Systemic failure impacts a specific customer group, transaction types, or agents.	Systemic failure impacts multiple product groups, transition types, or an entire distribution channel.	Catastrophic failure impacting broad spectrum of customer groups and distribution channels.
Financial Risks	Potential losses and/or missed upside opportunities are not significant resulting from routine events that could have been prevented with process improvements.	Potential losses and/or missed upside opportunities are low such as unplanned outages that could have been prevented with better planning.	Potential losses and/or missed upside is moderate resulting in costs/lost cash flow due to inadequately designed and/or ineffective business processes.	Potential losses and/or missed upside potential is high resulting in an event that could result in a material impact to the company's financial statements and/or cause a restatement of the financial statements.	Potential losses and/or missed upside opportunities are very significant resulting in an event that could cause a material impact to the business model.
Compliance Risk	Minor compliance exposure to a procedural violation	Moderate compliance exposure; internal policy breach or procedural violation	Significant compliance exposure; warnings by legislatures or regulatory bodies which may lead to increased inspections	Serious compliance exposure; fines, penalties, or criminal prosecution	Loss of license; fines, penalties, or criminal prosecution
Legal Risks	No breaches of regulatory or contractual obligations.	Breaches of regulatory or contractual obligations are confined to an isolated incident(s) and are not systemic across the company.	Breach of regulatory or contractual obligations, with cost to the, and increased scrutiny from the regulator or action by a customer or supplier.	Regulatory censure or action. Significant breach of rules or contract. Possibility of action against specific members(s) of the senior management team.	Public regulatory fines or censure, or major litigation potential. Possibility of imprisonment for senior management.
Potential Dollar Impact	< \$0.5 million	\$0.5 million - \$2 million	> \$2 million - \$4 million	> \$4 million - \$5 million	> \$5 million

Scales for Impact, Likelihood & Velocity

Likelihood	1 Rare < 10%	2 Infrequent 10% - 25%	3 Occasional > 25% - 50%	4 Frequent > 50% - 80%	5 Imminent > 80% - 100%
Description	The control processes and management's mitigating activities are strong and allow for the effective management of the risk, thereby significantly reducing the frequency and/or risk event. It does not mean there is no exposure to risk or that the risk has been reduced to zero.	The control processes and management's mitigating activities are more than adequate and allow for managing the risk, thereby reducing the frequency and/or impact of the risk event; however, there are incremental opportunities for improvement. Therefore, the control process cannot be considered strong.	The control processes and management's mitigating activities allow for effectively managing the risk, thereby partially reducing the frequency and/or impact of the risk event occurring. There are opportunities for improvement and/or adding additional compensating controls to help mitigate the residual risk.	The control processes and management's mitigating activities allow for marginal management of the risk; there is minimal reduction in the frequency and/or severity of the risk event. Major gaps and deficiency have been identified.	The control processes and management's mitigating activities do not allow for the effective management of the risk, there is no reduction in the frequency and/or severity of the risk event.
Peer Experience	Has never occurred	Has not occurred in competition and it is very low probability of occurring in the next 3 years	Has occurred at competition in isolated markets and has a chance of occurring in the next 3 years	Has occurred recently by competition in some markets and has a chance of occurring in the next 2 years	Has occurred recently by competition in multiple markets and is likely to occur in the next year
Probability of Occurrence	< 10%	10% - 25%	> 25% - 50%	> 50% - 80%	> 80% - 100%

Velocity	Slow	Rapid	Very Rapid
Description	The Company is impacted after one quarter of the event occurring.	The Company is impacted between one month and one quarter of the event occurring.	The Company is impacted within one month of the event occurring.
Timing of When Event Impacts the Company			

Risk Action Ratings

Rating	Definition
Accept	Business unit or corporate organization accepts the risk level of the event as being within the risk tolerance of the Company and no action plan will be prepared.
Mitigate	The business unit or corporate organization does not accept the risk level of the event and will prepare an action plan to reduce or share but not eliminate the event's level of risk that the Company is taking. <i>ACTION PLAN REQUIRED</i>
Transfer	The business unit or corporate organization does not accept the risk level of the event and will prepare an action plan to transfer the event's risk entirely from the Company. <i>ACTION PLAN REQUIRED</i>
Avoid	The business unit or corporate organization does not accept the risk level of the event and will prepare an action plan to cease conducting business in some manner to avoid the Company from having to bear the event's risk. <i>ACTION PLAN REQUIRED</i>