

# Atlanta Public Schools

## Audit Report

### Athletics Audit

Report Number: FY20-02 (R)



130 Trinity Avenue, SW | Atlanta, GA 30303

Confidential

Audit Report of  
Athletics

Prepared by:  
Atlanta Public Schools  
Office of Internal Compliance  
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Distribution

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## EXECUTIVE SUMMARY

The Athletics Audit was approved as part of the Office of Internal Compliance (OIC) FY2019-2020 Internal Audit Plan.

The audit focused on the following areas: (1) Student Athlete Eligibility; (2) Health and Safety; and (3) Program Management. The primary objective was to determine if practices were in place to ensure compliance with applicable regulations, policies, procedures and Georgia High School Association (GHSA) by-laws. We believe that the evidence obtained provides a reasonable basis for our observations and recommendations based on our audit objectives. The audit examined athletic records for the period dated July 1, 2017 to June 30, 2019.

Our audit objectives included the following:

- Gain an understanding of the key processes, risks, and controls within Athletics as it relates to student athlete eligibility, health & safety, and program management
- Determine if controls are in place and adequately designed to address associated risks
- Evaluate the Athletics program processes and procedures to determine if opportunities for improvements exist

The major observations are summarized below:

1. Documentation to support student eligibility (e.g. proof of residency, annual physical evaluations, and concussion awareness acknowledgment) is not always obtained and/or maintained in accordance with APS Athletics Standard Procedures Operations Manual and/or the APS Records Retention Schedule.
2. Evidence to support Coaches' participation in mandatory Georgia High School Association (GHSA) and National Federation of State High School Association (NFHS) training was not consistently maintained.
3. Documented Emergency Action Plans (EAP) were not consistently prepared to include components required by the *GHSA Constitution and By-laws*.
4. Increased program management oversight is needed to ensure proactive compliance with district, GHSA and NFHS procedures.
5. The Principal, along with the school Athletic Director, are ultimately responsible for GHSA compliance at the school level, which presents reporting structure and accountability challenges for the District Athletic Director.

## AUDIT CONCLUSION

Key areas within Athletics were identified where improvements can and need to be made. There were areas identified where efficiency and effectiveness of operations can be improved through the execution of established policies and procedures, implementation of internal controls around eligibility determinations, and record retention.

## BACKGROUND

The Atlanta Public Schools (APS) Department of Athletics supports 11 high schools, 12 middle schools, and 21 interscholastic sports. The interscholastic sports include:

APS Interscholastic Sports	
Football	Wrestling (coed)
Softball	One Act Play
Volleyball	Dance (coed)
Cross Country	Lacrosse
Literary	Tennis
Competitive Cheer	Gymnastics
Basketball	Golf
Swimming	Baseball
Riflery	Soccer
Track & Field	E-Sports
Flag Football*	

\* High School Flag Football begins SY 2020-2021

According to the Director of Athletics, as of January 6, 2020, high school and middle school athletic participation averaged 5,676 athletes.

The Georgia General Assembly, the Georgia High School Association (GHSA), and APS Board of Education have established policies, guidelines, and criteria for students to be eligible for participation in interscholastic activities.

A student becomes eligible to participate in interscholastic activities once they comply with GHSA and APS athletic and academic eligibility requirements. The requirements involve completion and/or meeting criteria established by governing bodies that include:

- Student Athletic Participation Forms
  - *Parent Consent for Athletic Participation and Emergency Medical Treatment*
  - *Insurance*
  - *Student Media Release*
  - *Preparticipation Physical History and Evaluation Form*
  - *Student/Parent Concussion Awareness Form*
- Academic Requirements
- Age Requirements
- Residence in the high school's service area
- Transfer rules (if applicable)

## AUDIT OBJECTIVES

The objectives of our audit were to:

1. Gain an understanding of the key processes, risks, and controls within Athletics as it relates to student athlete eligibility, health & safety, and program management
2. Determine if controls are in place and adequately designed to address associated risks
3. Evaluate the Athletics program processes and procedures to determine if opportunities for efficiencies exist

## **AUDIT SCOPE**

The scope of the audit examined athletic records for the period dated July 1, 2017 to June 30, 2019. The following sports activities were considered:

- Boys Varsity Football
- Boys Varsity Track/Field
- Boys Varsity Basketball
- Girls Varsity Track/Field

The above sports represent the highest participation rates among all APS interscholastic sports during the audit period reviewed.

## **AUDIT METHODOLOGY**

Our methodology to achieve the above referenced objectives included:

- Interviewing personnel involved in administration of student eligibility, health & safety, and program management.
- Examining records within the Student Information System (Infinite Campus), permanent student files, and documentation as it relates to proof of residency, enrollment requirements, and academic requirements.

## **AUDIT CONCLUSION**

Key areas within Athletics were identified where improvements can and need to be made. There were areas identified where efficiency and effectiveness of operations can be improved through the execution of established policies and procedures, implementation of internal controls around eligibility determinations, and record retention.

## OBSERVATIONS AND RECOMMENDATIONS

### STUDENT ATHLETE ELIGIBILITY

#### Observation #1

As part of our review of student athlete eligibility, we noted that 23 of 25 students (92%) tested were missing required residency documents and/or the submitted documents did not meet District standards.

The *Board Policy, JBC-R(2) School Admissions – Enrollment Requirements* requires proof of residency upon a student's initial enrollment, when a student enters 6<sup>th</sup> grade, 9<sup>th</sup> grade, and whenever a change of residency occurs. Examples of required documents include Affidavit of Residency, Mortgage/Lease/Rental Agreements, Georgia Power bill and other required supporting documents (when applicable).

The District's Coordinator of Student Assignment & Records noted that once students graduate or are withdrawn from school, the District does not maintain proof of residency documents. Some documents may be purged a year after the student is no longer enrolled prior to being sent offsite for storage. This process appears to be in conflict with the Atlanta Public Schools Records Retention Schedule (effective 04/14/14). The Retention Classification for *Student Records, Personal and Non District Created* is noted as Permanent. The Permanent designation requires information that for legal, historical, or administrative reasons needs to be retained forever.

Our sample included current and former students. In spite of the District's purge process related to graduate and withdrawn students, we observed inconsistencies in the execution of the purge process. Therefore, there were related residency documents in the files available for our review. The results of the graduate file reviews are incorporated in the 92% error rate noted above.

If student athlete's residency is not correctly vetted, schools may be exposed to fines, forfeitures, and penalties.

#### Recommendation

Establish and consistently implement processes that are designed to comply with the Board's Proof of Residency requirements (i.e. Board Policy, JBC-R(2) School Admissions – Enrollment Requirements), as well as the Atlanta Public Schools Records Retention Schedule.

#### Implementation Plan:

The Administration accepts and acknowledges that many of the student folders examined during the review did not contain all of the registration documents. Given that most of the folders had some proof of residency, it should be noted that several other processes are established to mitigate risks associated with insufficient proof of residency beyond residency documents. While stronger monitoring systems for documentation compliance is needed, the controls that are in place would have, at a minimum, helped to ensure that student athletes who were out of compliance with residency would have been identified for follow-up. Those controls include:

- On an annual basis, the parents of all students receive a printout of the address and contact numbers on file for their student(s). If the address is incorrect, parents are asked to provide updated proof of residency to the school.

- During the course of a school year, all schools send out correspondence via U.S. Postal Service to the address on file for every student. APS has an established Returned Mail Protocol that requires school registration staff to request updated proof of residency whenever mail is returned.
- The central Office of Student Assignment has established a service that compares all student addresses exported from our Student Information System to the U.S. Postal Service's database and identifies parent/guardian moves within the past 24 months. Any households that are identified on the annual report are required to submit updated proof of residency.

In addition to these controls, APS created a new central Student Records Specialist position as of the beginning of school year 2019-20. One of the key goals of this position is to increase support to schools in maintaining records in compliance with State law, APS Policies/Regulations and best practices for school districts. The Student Records Specialist will assist in assessing all APS schools and determining which schools have strong recordkeeping practices and which schools need additional support. Schools that need additional support will be provided recommendations for correction and on-site support from central office as available.

Given the inconsistency in practice around records retention identified in this audit, the Administration will review the APS Records Retention Schedule and will consider a revision to the APS Retention Classification for *Student Records, Personal and Non-District Created* in alignment with State guidance (which currently advises retaining Personal and Non-District created records for one year after a student withdraws or graduates from the District).

Beginning in the fall of SY2020-21, the Athletics Department will assist the Office of Student Assignment & Records with phasing in a new process that includes the examination of the student records for a percentage of all student-athletes at each high school to ensure records are up-to-date with all GHSA requirements. This sampling of student-athlete files will happen twice a year as an additional layer of support and monitoring.

**Implementation Date:** Phased in Beginning October 1, 2020

**Person Responsible for Implementation:** Coordinator of Student Assignment and Records



## **Observation #2**

We reviewed the Student Athlete Participation forms required for a student to participate in interscholastic activities and noted the following:

- 22 of 25 *Preparticipation Physical Evaluation* forms (88%) and/or *Appendix I – Athletic Participation* forms were missing or incomplete for the activity participating school year.
- 23 of 25 *Student/Parent Concussion Awareness Forms* (92%) were missing.

The school athletic staff are not always obtaining and/or maintaining required documentation. The *Georgia High School Association (GHSA) Constitution and By-laws* requires the following documentation for a student to participate in any athletic try-outs, practices, voluntary workouts or games:

- Annual physical examination (*Preparticipation Physical Evaluation* forms)
- GHSA Concussion Policy (*Student/Parent Concussion Awareness Form*)

The *Athletics Standard Operation Procedures Manual* requires student athletes to submit the following documentation (*Appendix I – Athletic Participation* form) to participate in interscholastic activities:

- Parent Consent for Athletic Participation and Emergency Medical Treatment;
- Insurance; and
- Student Media Release.

If student athletes are not physically approved to participate, informed of the dangers of concussion injury, and aware of the signs and symptoms of concussions, continued participation may lead to worsening concussion symptoms and possible increased risk of further injury to the brain, and even death. If the parent or guardian did not complete and sign Appendix I, then they did not certify that they understood the risk to the student by participating nor consented to emergency medical treatment.

## **Recommendation**

Establish and implement a plan and/or system to enforce the *APS Records Retention Schedule* for all Student Athlete Participation forms. Also, consider establishing a process and/or workflow to ensure the completeness of all forms.

## **Implementation Plan:**

The Department of Athletics has begun the process of setting up a shared drive that will be used to monitor school level compliance with required documentation, including:

- Keeping accurate electronic records of all Student Athlete Participation forms
- Accounting for all coaches signing off on the accuracy of participation forms
- Providing the Department of Athletics with the ongoing opportunity to give feedback on submitted forms

At the beginning of each year, the school athletic directors will receive training on records retention and will be equipped with a full understanding of how they are to use the shared drive to keep track of accurate documents.

**Implementation Date:** August 1, 2020

**Person Responsible for Implementation:** District Athletic Director

**Observation #3**

The Athletics Standard Operation Procedures Manual requires Head Coaches and Athletic Administrators to verify and the Principal to sign the Squad Lists. The Squad Lists are used to verify grades, age, insurance and physical completion date. The APS Athletics Director indicated the Squad List was no longer a requirement for high schools once the schools started using Infinite Campus to collect student athletic team participation data for federal reporting to the Office of Civil Rights (OCR).

A control is in place to review the Infinite Campus GHSA Eligibility Admin Form Report; however, the control is not designed adequately to mitigate the risk of ineligible student participation in sports activities.

While the Principal is approving the GHSA Eligibility Admin Form Report electronically, the version approved does not contain sufficient information to make an adequate assessment of eligibility. Only the student's name, date of birth, date entered 9th grade, and credits are contained on the list that the Principal reviews. Consequently, the information not reviewed is the date of the physical examination and insurance status.

**Recommendation**

The APS Athletic Director should collaborate with the Data Information Group (DIG) to configure an Infinite Campus Athletics Team Roster that is inclusive of all relevant fields necessary for the Principal to perform a complete and accurate review of student eligibility information.

**Implementation Plan:**

While principals are currently required to review and verify eligibility using the GHSA Eligibility Admin Form Report and other information made available to them via the school Athletic Director, the Administration accepts the recommendation to improve the process by configuring an Infinite Campus Athletics Team Roster that is inclusive of all relevant fields, as determined by the APS Athletic Director, on one form. The Department of Athletics will also update the Athletics Standard Operating Procedures Manual to stipulate only middle schools will be required to complete Squad Lists. High School Athletic Directors will continue to use the GHSA Eligibility forms in lieu of Squad Lists for high school sports.

**Implementation Date:** July 15, 2020

**Person Responsible for Implementation:** Executive Director – DIG/District Athletic Director

#### **Observation #4**

We reviewed the *GHSA Eligibility Admin Form Report* generated by school Athletic Directors from Infinite Campus to obtain a list of their respective students that are eligible to participate in interscholastic activities. This report is usually generated during July and/or January of each school year and is provided to GHSA as the official roster of students eligible to play sports.

Of the 25 student athletes tested, 12 (48%) were not listed on the *GHSA Eligibility Form Admin Report*, *Squad List*, or we were unable to verify GHSA eligibility status. For these students, the coaches added the student's name to the *GHSA Eligibility Admin Form* report or via the GHSA MIS (Management Informational System) website without consulting with the school Registrar and without providing supporting documentation for verification that may or may not have resulted in the student being included on the *GHSA Eligibility Admin Form* report when generated again.

The *GHSA Constitution and By-laws* requires each student athlete meet the following requirements to gain eligibility to practice or compete:

- Academic requirements
- Age
- Semester in high school
- Residence in the school's service area (*addressed in Observation #1*)
- Transfer rules

Students entering the 9<sup>th</sup> grade are automatically eligible for the first semester unless over age. A student athlete that participates in an interscholastic activity without certifying eligibility will expose the District to forfeitures, fines, and penalties.

#### **Recommendation**

The school Athletic Directors should collaborate with the Registrar to establish and implement a process to certify eligibility and obtain support documentation when a student athlete is not generated on the *GHSA Eligibility Form Admin Report*. Also, DIG should provide training to the school Athletic Directors on how to view a student's eligibility results, eligibility criteria, and any error messages received after generating the report.

#### **Implementation Plan:**

The Administration acknowledges the need for process improvements around documenting eligibility requirements. Moving forward, the Administration will establish a process to confirm eligibility for students added to the eligibility report that includes the registrar, local school Athletic Director and principal. Each school will also use an official form provided by the Department of Athletics to account for each student athlete that is not generated on the GHSA Eligibility Form Admin Report. The principal and school Athletic Director will be responsible for signing off on this document and uploading it into the student's profile within the student information management system so that electronic documentation supports the manual process that is currently in place.

**Implementation Date:** July 15, 2020

**Person Responsible for Implementation:** Coordinator of Student Assignment & Records; District Athletic Director

**Observation #5**

Our review of the *GHSA Eligibility Admin Form Report* and supporting documentation revealed that three student athletes were not eligible to participate in interscholastic activities due to no transcripts in Infinite Campus (IC). The report may not be all inclusive due to the Registrar not entering and/or not forwarding transcripts timely to the counselor for transcript evaluation.

Three students' transcripts were entered three to six months after receipt as follows:

Student	Enrollment Date	Transcript Received	Credits Entered in IC
Student1	8/14/19	8/22/2019	11/21/2019
Student2	1/9/2018	2/27/2018	8/24/2018
Student3	8/3/2018	11/8/2018	5/7/2019

The *Board Policy, JBC-R(2) School Admissions – Enrollment Requirements* requires the student official transcript of work or credit at the time of enrollment in order to determine final placement in the appropriate grade.

If the student's transcript is not received during registration, an academic assessment will be made based on incomplete information. This assessment could enroll the student in the wrong subject or grade. Also, a student's academic requirements may not be evaluated for interscholastic activity participation.

**Recommendation**

Establish and implement a process to verify that each student's transcript is entered into the Student Information System within a specific timeframe determined by senior leadership that includes an independent check for accuracy and completeness.

**Implementation Plan:**

The Administration accepts that the transcripts in the paper files should have been transcribed in the Student Information System sooner in order to minimize risks associated with the manual review of transcripts within the files. The Standard Operating Procedure for student athletic eligibility will be updated to account for cases where the eligibility report is not up-to-date, requiring the school Athletic Director to review the students' permanent folders to confirm the existence of transcripts. Registrars will receive training at the beginning of the year that includes the requirement to enter transcripts into the Student Information System within 30 days of receipt. Schools will use a process to stamp the arrival of transcripts from sending schools for new enrollees and confirm the entering of these transcripts into Infinite Campus within the 30 day time frame. A designated counselor will verify this monthly with the registrar.

**Implementation Date:** August 1, 2020

**Person Responsible for Implementation:** District Registrar; Executive Director - DIG

## **HEALTH AND SAFETY**

### **Observation #6**

Coaches were not able to provide evidence to support attendance at the following required training:

- GHSA-Sponsored Rules Clinic (13 of 25 Coaches, 52%)
- National Federation of State High School Associations (NFHS) Concussion Management (24 of 25 Coaches, 96%)

The *GHSA Constitution and By-laws* requires every Faculty Coach, Community Coach, Student Teachers, and Interns to attend a regular GHSA-sponsored Rules Clinic each year for any sport he/she coaches beginning with their first year of service. Also, the GHSA By-laws require every Coach in each GHSA sport to participate in the NFHS online concussion management course every two years.

If a Coach does not complete the required GHSA or NFHS trainings, then he/she will not be informed of their respective sport rules, the dangers of concussion injuries or the signs/symptoms of concussions and the District may be exposed to fines and penalties.

### **Recommendation**

Establish and implement an oversight and/or monitoring process to ensure compliance with required GHSA training requirements. This process should include documentation standards that align with the District's *APS Records Retention Schedule*.

### **Implementation Plan:**

The Administration accepts the recommendation to provide additional monitoring of required GHSA trainings above and beyond those measures currently in place with GHSA (which tracks attendance and fines individual schools for non-compliance three times per year). The shared drive will be used to verify each coach's attendance at required trainings listed above. Local school Athletic Directors will be required to sign off on a document created by the Department of Athletics confirming their attendance at required trainings within 5 days of attendance, and their supervising administrator will sign off as well. The document will be filed in accordance with the District's APS Records Retention Schedule and be uploaded to the shared drive for District AD monitoring.

**Implementation Date:** August 1, 2020

**Person Responsible for Implementation:** District Athletic Director

**Observation #7**

At the four schools visited, we noted that none of the schools had evidence of written lightning readings for any of the outdoor athletic activities tested.

The *GHSA Constitution and By-laws* requires lightning detectors at all outdoor athletic activities.

The *Athletics Standard Operation Procedures Manual* requires the schools to designate a person that actively look for the signs of threatening weather for all outdoor athletic activities and to use lightning detectors to monitor storm activity.

The players and/or spectators may be subject to a dangerous situation that may cause injuries. In case of an injury, the District can be exposed to legal liability due to no evidence of lightning readings being performed.

**Recommendation**

Establish and implement a process to maintain a record of lightning readings for all outdoor athletic activities in accordance with the District's *APS Records Retention Schedule*.

**Implementation Plan:**

Current APS Policy and GHSA guidance do not contemplate the logging of lightning readings for practices. However, the Administration will collect best practices from other districts across the state and will consider operating procedure changes in consultation with legal counsel.

**Implementation Date:** August 1, 2020

**Person Responsible for Implementation:** District Athletic Director

**Observation #8**

The Emergency Action Plans (EAP) for 3 of 4 schools (75%) did not have an EAP for all of the sports tested and/or the EAP did not contain all the required inclusions.

The *GHSA Constitution and By-laws* requires an EAP for athletic practices and games. This plan must include responses to natural disasters, serious illnesses/injuries, terroristic events, and the involvement of local law enforcement agencies, rescue agencies, medical doctors, and hospital personnel.

Coaches and school leadership may be unprepared during the occurrence of a natural disaster, serious illness/injury, and terroristic event.

**Recommendation**

Establish and implement a process to ensure all EAP's are maintained at the schools and include the following:

- Responses to natural disasters, serious illnesses/injuries, and terroristic events;
- Involvement of the required agencies and medical personnel; and
- Written for all athletic practices and games.

Also, consider utilizing the GHSA website as a resource for the Emergency Action Planning Program. As evidence of EAP dissemination, consider obtaining an acknowledgement of receipt and understanding from all coaches.

**Implementation Plan:**

While a template already exists that provides specific items for all schools to complete in accordance with the EAP, the Administration accepts the recommendation to implement stronger monitoring systems. Moving forward, school Athletic Directors will be required to upload the required EAPs on the shared drive by the established due date. The District Athletic Director will confirm receipt of all forms and will follow up with schools within 5 days of the due date for those not in compliance with the required components.

This EAP will be a part of the list of all items required from each local school Athletic Director along with due dates and will be covered at the beginning of the year during regularly scheduled trainings with the District Athletic Director. Local Athletic Directors will be required to sign during this meeting to indicate their receipt and understanding of all required forms for the school year along with clear directions on when and how to turn in said forms.

**Implementation Date:** August 1, 2020

**Person Responsible for Implementation:** District Athletic Director

## PROGRAM MANAGEMENT

### Observation #9

Interviews with athletic personnel, along with the results of our review in prior observations, indicates that more involvement in program oversight and leadership from the APS Athletic Director (Director) is needed.

- The Director becomes involved when non-compliance issues are not addressed by the school and GHSA alerts him, as opposed to proactively monitoring activities to minimize the occurrence of non-compliance issues.
- The Principal, along with the school Athletic Director, are ultimately responsible for GHSA compliance at the school level, which presents reporting structure and accountability challenges for the Director.
- The work of Athletic Monitors, who verify GHSA compliance as it relates to outdoor activities and the existence of an Emergency Action Plan, is not reviewed by the Director. We reviewed 25 *APS Department of Athletics Practice/Game Observation Forms* and noted that three (12%) forms were incomplete (i.e. unanswered questions) with no explanation. As a result, we were unable to ascertain if there was a real safety concern and if so, that the issue was addressed.

Increased involvement in oversight of the athletics program would minimize the risk of non-compliance with local and state regulations, forfeiture, fines and penalties (reputational risk), and increased legal liability exposure due to student athlete injuries and incomplete eligibility verification.

### Recommendation

Some level of accountability for the school Athletic Directors to the APS Athletic Director should be developed to help facilitate an environment conducive to better program oversight.

The APS Athletic Director should:

- Maintain all required documentation as evidence of performance, and in accordance with the *APS Records Retention Schedule*.
- Update the *Athletics Standard Operation Procedures Manual* to include but not limited to the District's *APS Records Retention Schedule*. Communication to staff of the changes and reiteration of District policy requirements should be included in the disseminated correspondence.
- Establish a system of checks and balances that includes periodic sampling for existence of form and reporting documentation required by GHSA, NFHS, the District, and the Department.

### Implementation Plan:

The District Athletic Director will increase monitoring of required documentation using a shared drive, and concerns will be documented and communicated to the principal or designated administrator of each school. Athletic Monitors will submit all required forms via the shared drive for District AD feedback as needed. They will also submit and retain the same forms in accordance with the APS Records Retention Schedule.

Additionally, the District Athletic Director will meet with all principals leading into the school year and follow up over the course of the year at least once in a formal setting concerning all expectations of the Athletics Department with specific attention drawn to the findings of this audit. This will include a review of rules, regulations and policies school level Athletic Directors are expected to follow.



**Implementation Date:** August 1, 2020

**Person Responsible for Implementation:** District Athletic Director

We want to extend our appreciation to the management and staff at the Department of Athletics for their cooperation and courtesies extended to us during the audit.

Respectfully submitted,

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## Abbreviations

APS	Atlanta Public Schools
EAP	Emergency Action Plan
DIG	Data + Information Group
GHSA	Georgia High School Association
IC	Infinite Campus
NFHS	National Federation of State High Schools Association
OIC	Office of Internal Compliance