

STATE OF NORTH CAROLINA

OFFICE OF THE STATE AUDITOR

BETH A. WOOD, CPA



STUDENT ATTENDANCE AND TRUANCY ANALYSIS 2020-2021 SCHOOL YEAR

**HENDERSON COUNTY PUBLIC SCHOOLS
CHARLOTTE-MECKLENBURG SCHOOLS
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS
JOHNSTON COUNTY PUBLIC SCHOOLS
PUBLIC SCHOOLS OF ROBESON COUNTY
HYDE COUNTY SCHOOLS**

PERFORMANCE AUDIT
OCTOBER 2023



EXECUTIVE SUMMARY

OBJECTIVES

The objectives of this audit were to determine:

1. Whether the six public school districts complied with the North Carolina Compulsory Attendance (Truancy) Law during the 2020-2021 school year. Specifically, did schools perform the actions required for students with **three**, **six**, and **ten** or more unexcused absences. If not, determine the cause and impact.
2. How many students attending schools within the six public school districts were **chronically absent** during the 2020-2021 school year.
3. How many students attending schools within the six public school districts that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or graduated.
4. Whether the six public school districts ensured that student attendance data for the 2020-2021 school year was complete and accurate. If not, determine the cause and impact.

BACKGROUND

The Office of the State Auditor (OSA) conducted a performance audit to comply with Session Law 2021-180 § 7.27.(a)(14), which required OSA to perform an analysis of **attendance** and **truancy** policies and procedures for six public school districts during the 2020-2021 school year. The legislation required the analysis to be performed on **two large**, **two medium-sized**, and **two small** school districts. OSA selected the following school districts:

Large School Districts

- Charlotte-Mecklenburg Schools.
- Winston-Salem/Forsyth County Schools.

Medium-Sized School Districts

- Johnston County Public Schools.
- Public Schools of Robeson County.

Small School Districts

- Henderson County Public Schools.
- Hyde County Schools.

EXECUTIVE SUMMARY (CONTINUED)

To demonstrate the **impact** of any noncompliance with truancy policies and procedures as set forth by the state's Truancy Law, auditors also planned to determine the magnitude of chronic absenteeism¹ which may impact a student's **academic readiness** for **promotion** to the next grade or **graduation**.

Student Attendance and Promotion

As a result of the COVID-19 pandemic, the North Carolina General Assembly enacted Session Law 2020-3 § 2.11.(a) requiring school districts to develop a Remote Instruction Plan for delivering quality remote instruction to all students for the 2020-2021 school year.

As such, for the 2020-2021 school year, attendance codes² in the Student Information System (SIS)³ were updated to include "**present-on-site**" and "**present-off-site**" to reflect the physical location where the student was receiving instruction.

Generally, a student was "**present-on-site**" if the student was physically in person where instruction and supervision was delivered by school personnel.

Generally, a student was "**present-off-site**" if the student participated in online class discussions, had a daily check-in or two-way communication with the teacher, or completed their assignments due each day.⁴

Teachers take attendance daily to record students as **present-on-site**, **present-off-site**, or **absent** and record student attendance in the SIS. Schools can record student attendance in the SIS using the **daily attendance** method or the **meeting attendance** method.

The **daily attendance** method records attendance **once** per day during a designated period (e.g., homeroom) while the **meeting attendance** method records attendance during **each class period**.

For schools that use the meeting attendance method,⁵ the SIS calculates a student's attendance status as **present or absent for the day** based on the individual student's total **class minutes**⁶ **present** and the student's total **scheduled minutes**.⁷ A student must be in class for at least 50% of their total scheduled minutes to be considered present for the day.

¹ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

² The Student Information System (SIS) uses attendance codes to indicate a student's attendance status by classification beyond present and absent for tracking and reporting attendance. Attendance classifications include present-on-site, present-off-site, excused absence, unexcused absence, suspension, and tardy, etc.

³ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

⁴ A student's attendance could be updated from absent to present if the student completed assignments and turned in at a later date.

⁵ Generally, elementary schools use the daily attendance method and middle and high schools use the meeting attendance method.

⁶ The total minutes associated with a single class period.

⁷ The total minutes for all classes scheduled for each individual student based on their daily schedule.

EXECUTIVE SUMMARY (CONTINUED)

By default, a student is recorded in the SIS as “present” until school personnel **manually** change the attendance of a student. If a student was not present, they would be marked as either an excused⁸ or unexcused absence.⁹

A student is considered **chronically absent** when their total number of absences (both excused and unexcused) is **equal to or greater than 10%** of the total number of days the student was enrolled during the school year.¹⁰

There is **no** state law that requires minimum days of attendance for promotion to the next grade or for graduation. According to state law¹¹ and local board of education policies, the school principal has the authority to promote or retain students based on several factors that include the student’s **classroom work, grades, test scores, and educational interests regardless** of attendance.

Truancy

Truancy describes the act of a student **intentionally** missing school without a valid excuse and involves **prolonged unexcused** absences which can negatively impact a student’s academic progress and overall educational development.

North Carolina’s Truancy Law¹² requires students to attend school continuously while public school is in session and requires schools to implement strategies to ensure that students attend school regularly.

Schools are required to **(1)** notify the parent of the student’s excessive absences and he or she may be in violation of the law, **(2)** work with the family to analyze causes for absences and determine steps to eliminate the absences, and **(3)** determine if the parent has made a good faith effort to comply with the law.

North Carolina’s Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

DATA LIMITATION

Auditors encountered a **data limitation** for **five** of six school districts selected for audit.¹³

⁸ Absences for reasons that include illness, injury, quarantine, medical or dental visits, death in immediate family, court proceedings, religious observance, etc.

⁹ Willful absences for any reason other than those defined as excused absences.

¹⁰ For school year 2020-2021, auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

¹¹ N.C.G.S. § 115C-288(a).

¹² N.C.G.S. § 115C-378.

¹³ Auditors determined that 95% of Henderson County Public School’s student attendance data was complete and accurate by comparing and reconciling the attendance data to (1) the final Principal’s Monthly Report (PMR) containing enrollment, membership, and attendance information, or (2) the students’ daily attendance records in the SIS. Auditors included the 95% of the data for testing and determined removing the 5% of data that could not be reconciled was not significant and would not impact the findings and conclusions. However, DPI could not provide complete or accurate data for Charlotte-Mecklenburg Schools, Winston-Salem/Forsyth County Schools, Johnston County Public Schools, Public Schools of Robeson County, and Hyde County Schools.

EXECUTIVE SUMMARY (CONTINUED)

As a result, a detailed analysis of student attendance and truancy policies and procedures during the 2020-2021 school year **could not** be performed for **five** of **six** school districts selected for audit. Specifically, the attendance data for these districts could not be analyzed to reliably determine:

- How many students attending schools within these five districts were truant¹⁴ and had **three** or more unexcused absences during the 2020-2021 school year.
- How many students attending schools within these five districts were **chronically absent** during the 2020-2021 school year.
- How many students attending schools within these five districts that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or **graduated**.

This occurred because the Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to perform the analysis or to support the audit findings and conclusions with sufficient, appropriate evidence. Specifically, student attendance data provided by DPI was not **complete** or **accurate**¹⁵ for **five** of the six school districts selected for audit.

The student attendance data provided was **incomplete** and **inaccurate** because DPI **(1)** lacked oversight of the SIS vendor and could not validate the attendance data provided by the vendor, and **(2)** did not ensure school districts and schools entered attendance parameters¹⁶ in the SIS in accordance with DPI instructions.

Consequently, auditors were unable to analyze student attendance and truancy during the 2020-2021 school year as directed by Session Law 2021-180 § 7.27.(a)(14) and determine the impact of absenteeism, if applicable. **(See Objectives, Scope, and Methodology section and Finding 1 on page 16 for further discussion).**

KEY FINDINGS

DPI **could not** provide the student attendance data necessary to perform the analysis or to support the audit findings and conclusions with sufficient, appropriate evidence. Specifically, student attendance data provided by DPI was not **complete** or **accurate** for **five of the six** school districts selected.¹⁷

¹⁴ Truancy is defined as excessive, repeated, and unexcused absences from school.

¹⁵ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

¹⁶ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

¹⁷ Auditors determined that 95% of Henderson County Public School's student attendance data was complete and accurate by comparing and reconciling the attendance data to (1) the final Principal's Monthly Report (PMR) containing enrollment, membership, and attendance information, or (2) the students' daily attendance records in the SIS. Auditors included the 95% of the data for testing and determined removing the 5% of data that could not be reconciled was not significant and would not impact the findings and conclusions. However, DPI could not provide complete or accurate data for Charlotte-Mecklenburg Schools, Winston-Salem/Forsyth County Schools, Johnston County Public Schools, Public Schools of Robeson County, and Hyde County Schools.

EXECUTIVE SUMMARY (CONTINUED)

However, despite the **data limitation**, auditors were able to perform some procedures to determine that:

- **All** six school districts did not comply with North Carolina's Truancy Law during the 2020-2021 school year. Specifically, District schools did not perform required actions for students with **three, six, and ten or more** unexcused absences.
- Henderson County Public Schools¹⁸ had **1,647** (13%) **chronically absent** students during the 2020-2021 school year.
- Henderson County Public Schools¹⁹ had **1,327** (87%) **chronically absent** students²⁰ **promoted** to the next grade or **graduated** from high school during the 2020-2021 school year.
- **All** six school districts did not monitor to ensure student attendance data was **complete** and **accurate**.
- The attendance data for **five** school districts²¹ could not be analyzed to reliably determine **(1)** how many students were **chronically absent** during the 2020-2021 school year, and **(2)** how many **chronically absent** students were **promoted** or **graduated** during the 2020-2021 school year.

KEY RECOMMENDATIONS

- DPI should provide oversight and monitoring of its vendor to ensure the SIS is operating under DPI established business rules and calculating complete and accurate attendance data.
- DPI should review its ability to obtain and review student accounting data across districts and schools and develop procedures to verify system data is complete and accurate.
- DPI should develop procedures to ensure its vendor has the knowledge and ability to provide and verify data is complete and accurate.

¹⁸ Auditors determined that 95% of Henderson County Public School's student attendance data was complete and accurate by comparing and reconciling the attendance data to (1) the final Principal's Monthly Report (PMR) containing enrollment, membership, and attendance information, or (2) the students' daily attendance records in the SIS. Auditors included the 95% of the data for testing and determined removing the 5% of data that could not be reconciled was not significant and would not impact the findings and conclusions.

¹⁹ Ibid.

²⁰ There were 125 chronically absent students identified in Henderson County Public Schools that were not included in the test to determine how many chronically absent students were promoted or graduated because they were not present in the retention, promotion, graduation data provided by DPI. This represents students that withdrew or left school before the end of the school year.

²¹ DPI could not provide complete or accurate data for Charlotte-Mecklenburg Schools, Winston-Salem/Forsyth County Schools, Johnston County Public Schools, Public Schools of Robeson County, and Hyde County Schools.

EXECUTIVE SUMMARY (CONCLUDED)

- DPI should monitor to ensure schools and districts are consistently following DPI's instructions when setting up attendance parameters²² and entering attendance information within the SIS.
- District management should monitor to ensure each District school complies with North Carolina's Truancy Law. Specifically, District management should ensure that District schools perform all required actions for students with **three, six, and ten or more unexcused** absences.
- District management should ensure that school officials at each District school document all required actions and maintain documentation to demonstrate compliance with North Carolina's Truancy Law.
- DPI and District management should monitor and analyze student attendance data to ensure schools are **(1)** identifying students at-risk for chronic absenteeism, **(2)** implementing appropriate interventions, and **(3)** successfully improving attendance for at-risk students.
- Districts should monitor to ensure schools follow approved promotion standards and criteria when students are promoted to the next grade level, especially for chronically absent students.
- The Districts should monitor to ensure that student attendance data is complete and accurate. Specifically, Districts should verify school officials at each District school keep accurate attendance records.
- The State Board of Education and local boards of education should consider including District monitoring requirements in future board policies to **(1)** ensure schools are enforcing the North Carolina Truancy Law and improving attendance for chronically absent students, **(2)** ensure schools are following approved promotion standards when chronically absent students are promoted or graduate to ensure student success at the next level, and **(3)** ensure District school student attendance is complete and accurate.

MATTERS FOR FURTHER CONSIDERATION

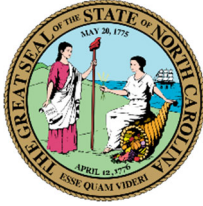
- DPI management should consider evaluating the accuracy of student accounting data in the SIS and determine whether the state is **at risk** by using inaccurate student accounting data.
- DPI management should consider performing Average Daily Membership (ADM)²³ audits or **other procedures** to evaluate that the SIS is maintained and produces accurate data.

The key findings and recommendations in this summary may not be inclusive of all the findings and recommendations in this report.

²² Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

²³ ADM is the total number of days for all students, excluding those with 10 or more consecutive unexcused absences, over the school year divided by the number of total days school was in session. ADM calculations are used as the basis for funding allotment decisions for each school district.

STATE OF NORTH CAROLINA
Office of the State Auditor



Beth A. Wood, CPA
State Auditor

20601 Mail Service Center
Raleigh, NC 27699-0600
Telephone: (919) 807-7500
Fax: (919) 807-7647
<http://www.auditor.nc.gov>

AUDITOR'S TRANSMITTAL

The Honorable Roy Cooper, Governor
Members of the North Carolina General Assembly
Catherine Truitt, Superintendent, North Carolina Department of Public Instruction
Eric C. Davis, Chair, North Carolina State Board of Education
Dr. Crystal L. Hill, Superintendent, Charlotte-Mecklenburg Schools
Elyse C. Dashew, Chair, Charlotte-Mecklenburg Board of Education
Tricia McManus, Superintendent, Winston-Salem/Forsyth County Schools
Deanna Kaplan, Chair, Winston-Salem/Forsyth County Board of Education
Dr. Eric C. Bracy, Superintendent, Johnston County Public Schools
Lyn Andrews, Chair, Johnston County Board of Education
Dr. Freddie Williamson, Superintendent, Public Schools of Robeson County
Randy Lawson, Chair, Robeson County Board of Education
Mark Garrett, Superintendent, Henderson County Public Schools
Blair Craven, Chair, Henderson County Board of Education
Dr. Melanie Shaver, Superintendent, Hyde County Schools
Angela Todd, Chair, Hyde County Board of Education

Ladies and Gentlemen:

We are pleased to submit this performance audit report titled *Student Attendance and Truancy Analysis*. The Office of State Auditor selected the following school districts for audit:

- Charlotte-Mecklenburg Schools.
- Winston-Salem/Forsyth County Schools.
- Johnston County Public Schools.
- Public Schools of Robeson County.
- Henderson County Public Schools.
- Hyde County Schools.

AUDITOR'S TRANSMITTAL (CONCLUDED)

The audit objectives were:

1. Determine whether the six public school districts complied with the North Carolina Compulsory Attendance (Truancy) Law during the 2020-2021 school year. Specifically, did schools perform the actions required for students with **three, six, and ten** or more unexcused absences? If not, determine the cause and impact.
2. Determine how many students attending schools within the six public school districts were **chronically absent** during the 2020-2021 school year.
3. Determine how many students attending schools within the six public school districts that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or graduated.
4. Determine whether the six public school districts ensured that student attendance data for the 2020-2021 school year was complete and accurate. If not, determine the cause and impact.

The North Carolina Superintendent of Public Instruction and Superintendents from each of the six school districts reviewed a draft copy of this report. Written comments from each are included in each entity's findings, recommendations, and results section of the report.

This audit was conducted in accordance with Chapter 147, Article 5A of the *North Carolina General Statutes*.

We appreciate the courtesy and cooperation received from management and the employees of the six local school administrative units and the Department of Public Instruction during our audit.

Respectfully submit



Beth A. Wood, CPA
State Auditor



Beth A. Wood, CPA
State Auditor

TABLE OF CONTENTS

	PAGE
BACKGROUND	1
OBJECTIVES, SCOPE, AND METHODOLOGY	9
RESULTS AND CONCLUSIONS.....	14
FINDINGS, RECOMMENDATIONS, AND RESPONSES	
DEPARTMENT OF PUBLIC INSTRUCTION	
1. INCOMPLETE AND INACCURATE DATA LIMITED ABILITY TO ANALYZE STUDENT ATTENDANCE.....	16
STATE AUDITOR’S RESPONSE	23
RESPONSE FROM DEPARTMENT OF PUBLIC INSTRUCTION	24
HENDERSON COUNTY PUBLIC SCHOOLS	
1. HENDERSON COUNTY PUBLIC SCHOOLS DID NOT COMPLY WITH NORTH CAROLINA’S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR	25
2. THIRTEEN PERCENT OF HENDERSON COUNTY PUBLIC SCHOOL STUDENTS WERE CHRONICALLY ABSENT DURING THE 2020-2021 SCHOOL YEAR.....	31
3. EIGHTY-SEVEN PERCENT OF HENDERSON COUNTY PUBLIC SCHOOL CHRONICALLY ABSENT STUDENTS WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR	36
4. HENDERSON COUNTY PUBLIC SCHOOLS DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE.	40
STATE AUDITOR’S RESPONSE	45
RESPONSE FROM HENDERSON COUNTY PUBLIC SCHOOLS	49
CHARLOTTE-MECKLENBURG SCHOOLS	
1. CHARLOTTE-MECKLENBURG SCHOOLS DID NOT COMPLY WITH NORTH CAROLINA’S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR	50

2. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING CHARLOTTE-MECKLENBURG SCHOOLS DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED	55
3. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING CHARLOTTE-MECKLENBURG SCHOOLS THAT WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED	56
4. CHARLOTTE-MECKLENBURG SCHOOLS DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE	57
STATE AUDITOR'S RESPONSE	61
RESPONSE FROM CHARLOTTE-MECKLENBURG SCHOOLS	62

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

1. WINSTON-SALEM/FORSYTH COUNTY SCHOOLS DID NOT COMPLY WITH NORTH CAROLINA'S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR	63
2. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING WINSTON-SALEM/FORSYTH COUNTY SCHOOLS DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED	68
3. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING WINSTON-SALEM/FORSYTH COUNTY SCHOOLS THAT WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED	69
4. WINSTON-SALEM/FORSYTH COUNTY SCHOOLS DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE	69
STATE AUDITOR'S RESPONSE	73
RESPONSE FROM WINSTON-SALEM/FORSYTH COUNTY SCHOOLS	76

JOHNSTON COUNTY PUBLIC SCHOOLS

1. JOHNSTON COUNTY PUBLIC SCHOOLS DID NOT COMPLY WITH NORTH CAROLINA'S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR	80
---	----

2. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING JOHNSTON COUNTY PUBLIC SCHOOLS DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED	85
3. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING JOHNSTON COUNTY PUBLIC SCHOOLS THAT WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED	86
4. JOHNSTON COUNTY PUBLIC SCHOOLS DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE	86
STATE AUDITOR'S RESPONSE	90
RESPONSE FROM JOHNSTON COUNTY PUBLIC SCHOOLS.....	93

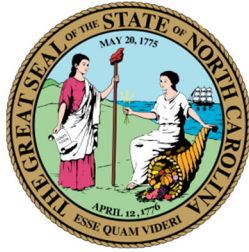
PUBLIC SCHOOLS OF ROBESON COUNTY

1. PUBLIC SCHOOLS OF ROBESON COUNTY DID NOT COMPLY WITH NORTH CAROLINA'S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR	95
2. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING PUBLIC SCHOOLS OF ROBESON COUNTY DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED.....	100
3. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING PUBLIC SCHOOLS OF ROBESON COUNTY THAT WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED.....	100
4. PUBLIC SCHOOLS OF ROBESON COUNTY DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE	101
STATE AUDITOR'S RESPONSE	105
RESPONSE FROM PUBLIC SCHOOLS OF ROBESON COUNTY.....	107

HYDE COUNTY SCHOOLS

1. HYDE COUNTY SCHOOLS DID NOT COMPLY WITH NORTH CAROLINA'S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR.....	109
2. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING HYDE COUNTY SCHOOLS DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED.....	114

- 3. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING HYDE COUNTY SCHOOLS THAT WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED 114
- 4. HYDE COUNTY SCHOOLS DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE 115
- STATE AUDITOR’S RESPONSE 119
- RESPONSE FROM HYDE COUNTY SCHOOLS 121
- MATTERS FOR FURTHER CONSIDERATION
 - 1. DPI SHOULD EVALUATE THE RISK OF ERRORS IN THE STUDENT ACCOUNTING DATA WITHIN THE STUDENT INFORMATION SYSTEM 122
 - 2. DPI SHOULD PERFORM AVERAGE DAILY MEMBERSHIP AUDITS FOR PUBLIC SCHOOL DISTRICTS 124
- APPENDIX 125
- ORDERING INFORMATION 130



BACKGROUND

Reason for Audit

In June 2021, the Department of Public Instruction (DPI) conducted a survey in response to a legislative inquiry by the North Carolina General Assembly “to collect information at the district level of **(1)** students who schools were **unable to make contact** with over the year **at all** and who did not enroll somewhere else, and **(2)** students who **will be retained** at this point.” After reviewing the survey results, legislators still had questions and concerns regarding student attendance and truancy during the 2020-2021 school year.

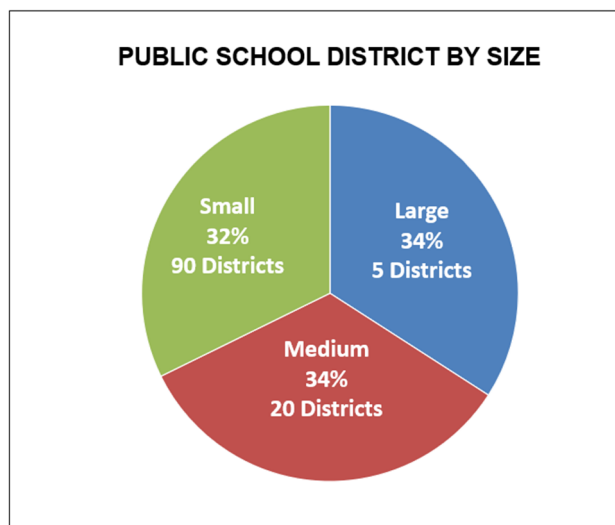
In November 2021, the North Carolina General Assembly enacted Session Law 2021-180 § 7.27(a)(14) requiring DPI to contract with the Office of the State Auditor (OSA) to perform **detailed analyses** of the **attendance** and **truancy** policies and procedures for the 2020-2021 school year of at least **two large, two medium-sized, and two small** local school administrative units²⁴ (school districts), selected randomly by the State Auditor.

OSA selected the following school districts:

- Charlotte-Mecklenburg Schools.
- Winston-Salem/Forsyth County Schools.
- Johnston County Public Schools.
- Public Schools of Robeson County.
- Henderson County Public Schools.
- Hyde County Schools.

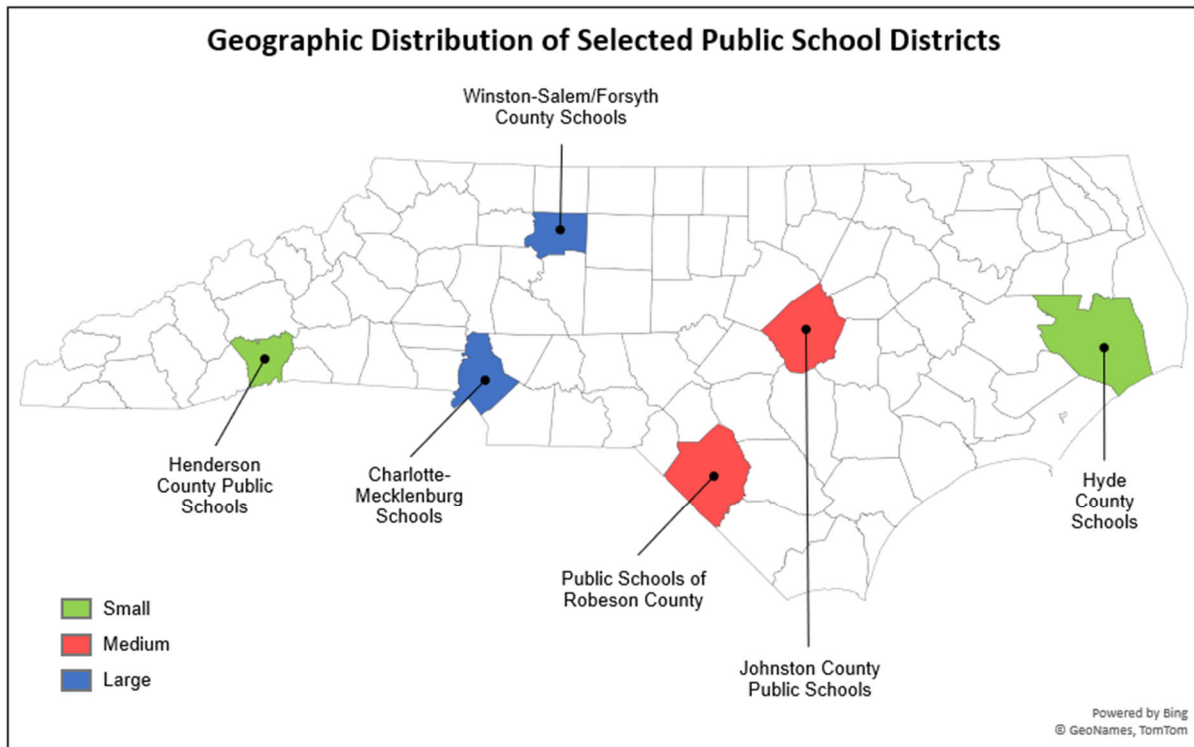
School District Selection

Auditors categorized each school district as **small, medium, or large** based on the number of students in each school district where each category accounted for approximately one-third (33%) of the total state student population. When selecting school districts for analysis, auditors also considered other factors such as the percentage of students considered economically disadvantaged and geographic location of each school district.



²⁴ Local school administrative units (LSAUs) are also referred to as **school districts** or local education agencies (LEAs).

Auditors assessed the location of each school district selected above in efforts to ensure a geographic distribution across the state. The map below displays the location of each school district selected.



North Carolina Education Structure

The North Carolina State Board of Education sets policy and general procedures for public school systems across the state, including teacher pay and qualifications, course content, testing requirements, and management of state education funds.

The Department of Public Instruction (DPI) is charged with implementing the state's public school laws for pre-kindergarten through 12th grade public schools at the direction of the State Board of Education and the Superintendent of Public Instruction. DPI provides leadership and service to 115 local public school districts comprised of approximately **2,500** public schools, **200** charter schools, and **three** residential schools for students with hearing and visual impairments.

Local boards of education have control and supervision of all matters pertaining to the public schools in their school districts and are responsible for the enforcement of public school laws,²⁵ and state and local board of education policies in their respective districts.

School districts are responsible for the direct supervision and administration of schools within the district. The **Superintendent** of each school district is the administrative officer responsible for ensuring that academic and business operations are carried out in accordance with state and local board policy.

²⁵ Such as laws pertaining to student attendance and truancy requirements.

Attendance and Promotion Procedures

As a result of the COVID-19 pandemic, the North Carolina General Assembly enacted Session Law 2020-3 § 2.11.(a) requiring school districts to develop a Remote Instruction Plan for delivering quality remote instruction to all students for the 2020-2021 school year.

DPI guidance required public schools to have three reopening plans in place to ensure continuity of instruction during COVID-19. These reopening plans included **(1)** all students in school facilities at the same time, **(2)** remote learning with no students in school facilities, and **(3)** a hybrid plan with some students in school facilities and some students in remote learning.

As such, for the 2020-2021 school year, attendance codes²⁶ in the Student Information System (SIS)²⁷ were updated to include “**present-on-site**” and “**present-off-site**” to reflect the physical location where the student was receiving instruction.

Generally, a student was “**present-on-site**” if the student was physically in person where instruction and supervision was delivered by school personnel.

Generally, a student was “**present-off-site**” if the student participated in online class discussions, had a daily check-in or two-way communication with the teacher, or completed their assignments due each day.²⁸

Teachers take attendance daily to record students as **present-on-site**, **present-off-site**, or **absent** and record student attendance in the SIS. Schools can record student attendance in the SIS using the **daily attendance** method or the **meeting attendance** method.

The daily attendance method records attendance **once** per day during a designated period (e.g., homeroom) while the meeting attendance method records attendance during **each class period**. Generally, **elementary** schools use the daily attendance method, and **middle** and **high** schools use the meeting attendance method.

For schools that use the meeting attendance method, the SIS calculates a student’s attendance status as **present or absent for the day** based on the individual student’s total **class minutes**²⁹ **present** and the student’s total **scheduled minutes**.³⁰ A student must be in class for at least **50%** of their **total** scheduled minutes to be considered present for the day.

By default, a student is recorded in the SIS and considered “present” until school personnel manually change the attendance of a student. If a student was not present, they would be marked as either an **excused**³¹ or **unexcused** absence.³² By default teachers would initially record absent students with an **unexcused** absence until documentation was received to modify attendance. Attendance modifications include adjusting for **present-off-site** attendance, **tardies**, **late buses**, or **excused absences**.

²⁶ The Student Information System (SIS) uses attendance codes to indicate a student’s attendance status by classification beyond present and absent for tracking and reporting attendance. Attendance classifications include present-on-site, present-off-site, excused absence, unexcused absence, suspension, and tardy, etc.

²⁷ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

²⁸ A student’s attendance could be updated from absent to present if the student completed assignments and turned in at a later date.

²⁹ The total minutes associated with a single class period.

³⁰ The total minutes for all classes scheduled for each individual student based on his or her daily schedule.

³¹ Absences for reasons that include illness, injury, quarantine, medical or dental visits, death in immediate family, court proceedings, religious observance, etc.

³² Willful absences for any reason other than those defined as excused absences.

A student is considered **chronically absent** when their total number of absences (**both excused and unexcused**) is equal to or greater than **10%** of the total number of days the student was enrolled during the school year.³³

There is **no state law** that **requires** minimum days of attendance for **promotion** to the next grade or for graduation. According to state law³⁴ and local board of education policies reviewed, the **school principal** has the **authority** to **promote** or **retain** students based on several factors that include the student's classroom work, grades, test scores, and educational interests of the student **regardless** of attendance.

Truancy Procedures

Truancy describes the act of a student **intentionally** missing school without a valid excuse and involves **prolonged unexcused** absences which can negatively impact a student's academic progress and overall educational development. North Carolina's Compulsory Attendance Law (Truancy Law)³⁵ **requires** students to **attend** school **continuously** while public school is in session and requires schools to implement strategies to ensure that students attend school regularly.

For each school, the SIS provides reports to the school's data manager,³⁶ or other personnel, identifying students with **three, six, and ten** or more **unexcused** absences. School data managers generate these reports at various intervals (weekly, biweekly, monthly) to determine which students have accumulated multiple unexcused absences. North Carolina's Truancy Law requires schools to take **specific actions** for any student with **three** or more unexcused absences. Specifically,

- Principals shall notify the parents of the student's excessive absences after the child has accumulated **three unexcused absences** in a school year. This notification can occur via letter, phone call, email, in-person meeting, or other type of communication.
- Principals shall notify the parent by mail that he or she may be in violation of the Compulsory Attendance Law once the student has accumulated **six unexcused absences**. Additionally, the school attendance counselor shall work with the child's family to analyze the causes of the absences and determine steps to eliminate the problem.
- Principals shall notify the parent after the student has accumulated **ten unexcused absences** and determine whether the parent made a good faith effort to comply with the law.
 - If the principal determines that the parent has **not made a good faith effort** to comply with the law, the principal shall notify the district attorney and the director of social services of the county where the child resides.

³³ For school year 2020-2021, auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

³⁴ N.C.G.S. § 115C-288(a).

³⁵ N.C.G.S. § 115C-378.

³⁶ Data Managers are school employees responsible for maintaining student data in the Student Information System including records of daily student attendance, absences, and tardiness.

- If the principal determines that the parent has **made a good faith effort** to comply with the law, the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

Auditors found that the **frequency, timing, and type** of truancy procedures and documentation **varied widely** among schools across each school district selected for this audit.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

School District Information

The table below provides comparison information on each school district included in this audit.

	Charlotte-Mecklenburg Schools (Large)	Winston-Salem/Forsyth County Schools (Large)	Johnston County Public Schools (Medium)	Public Schools of Robeson County (Medium)	Henderson County Schools (Small)	Hyde County Schools (Small)
County Level Information³⁷						
County Population	1,122,276	385,523	226,504	116,328	116,829	4,508
Median Household Income	\$73,124	\$56,830	\$66,026	\$36,736	\$59,928	\$48,577
Households with Broadband Internet	91.4%	85.7%	82.1%	66.5%	86.9%	68.8%
High school graduate or higher, percent of persons age 25+ years	90.8%	89.3%	88.7%	77.9%	91.6%	78.7%
District Level Information						
Number of Public Schools ³⁸	176	76	46	35	23	3
Average Daily Membership ³⁹	137,578	50,304	35,723	20,283	12,781	498
Low-income Schools ⁴⁰	118 (67%)	63 (83%)	32 (70%)	35 (100%)	21 (91%)	3 (100%)
Economically Disadvantaged Students ⁴¹	51.3%	62.5%	41.9%	> 90%	50.2%	> 90%
Dropouts for School Year 2020-2021 ⁴²	963	531	254	85	85	0

³⁷ U.S. Census Bureau American Community Survey 5-year estimates 2017-2021 -

<https://www.census.gov/quickfacts/fact/table>.

³⁸ DPI's School Report Card District Profile for 2020-2021 School Year - <https://ncreports.ondemand.sas.com/src/>.

³⁹ DPI's Public Schools Statistical Profile for 2020-2021 School Year - <http://apps.schools.nc.gov/statisticalprofile>.

⁴⁰ The U.S. Department of Education "Teacher Cancellation Low Income Directory" lists low-income elementary schools, secondary schools, and educational service agencies that qualify as low-income for purposes of the federal Teacher Loan Forgiveness Program. <https://studentaid.gov/tcli/>.

⁴¹ For school year 2020-2021, students were considered to be economically disadvantaged if they were eligible for the U.S. Department of Agriculture's National School Lunch Program. Reported data based on 2019-2020 school year.

⁴² DPI's Annual Report on Dropout Rates for 2020-2021 School Year – Reported for Grades 1-13
<https://www.dpi.nc.gov/data-reports/dropout-and-discipline-data/discipline-alp-and-dropout-annual-reports>.

Key terms discussed in this report include:

Average Daily Attendance (ADA) – Average daily attendance is the presence of a student on days when school is in session and represents the total number of days of attendance for all students divided by the total number of school days in a school month.

Average Daily Membership (ADM) – Average daily membership is the total number of days for all students, excluding those with ten or more consecutive unexcused absences, over the school year divided by the number of total days school was in session.

DPI considers ADM a more accurate count of the number of students in school than enrollment. ADM calculations are used as the basis for funding allotment decisions for each school district.

Bell Schedule – Define the start time and duration for each scheduled period in a school.

Chronically Absent – A chronically absent student is one whose total number of absences is equal to or greater than 10% of the total number of days enrolled in school during the school year.⁴³

Class Minutes – Class minutes are the total minutes associated with a single class period. The total class minutes for all class periods a student was identified as present are used to determine the total number of minutes the student was present for that day.

Daily Instructional Minutes – Daily Instructional minutes are the total minutes for an instructional day assigned by the school. They are based on the minimum instructional hours required by N.C.G.S § 115C-84.2(a)(1).

The number of instructional minutes in an instructional day may vary according to local board policy and does not have to be uniform among the schools in the district.

Daily instructional minutes are the same for each student attending the same school and are different than scheduled minutes.

Dropout – The North Carolina State Board of Education defines dropout as any student who leaves school for any reason before graduation or completion of a program of studies without transferring to another elementary or secondary school.

Excused Absence – DPI defines an excused absence as the student's absence from school due to illness or injury, quarantine, medical or dental visits, death in immediate family, court proceedings, religious observance, etc.

Present vs. Absent – For schools that use the **daily attendance** method, a student's attendance status as present or absent for the day is based on whether the student is recorded as present or absent during a designated period (e.g., homeroom).

⁴³ For school year 2020-2021, auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

For schools that use the **meeting attendance** method, a student's attendance status as present or absent for the day is based on the individual student's total class minutes present and the student's total scheduled minutes. A student must be in class for at least 50% of their total scheduled minutes to be considered present for the day.

Principal's Monthly Report – The Principal's Monthly Report (PMR) contains enrollment, membership, and attendance information that is retrieved from the SIS at the end of each school month. The PMR data is the source data for calculating **initial enrollment**, **average daily membership**, and **average daily attendance**.

There are nine PMRs generated each school year. The **Month 9 PMR** is the final PMR for the school year and includes any adjustments or revisions to enrollment, membership, and attendance information made during the school year. The Month 9 PMR is the PMR report auditors used to analyze student attendance and truancy.

Scheduled Minutes – Scheduled minutes are the total minutes for all classes scheduled for **each individual student** based on each student's daily schedule.

Student Information System (SIS) – PowerSchool is the official SIS used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

Truancy – **Truancy** describes the act of a student **intentionally** missing school without a valid excuse and involves **prolonged unexcused** absences which can negatively impact a student's academic progress and overall educational development. North Carolina's Compulsory Attendance (Truancy) Law requires schools to perform specific actions for students with **three** or more unexcused absences.

Unexcused Absence – DPI defines an unexcused absence as a student's **willful** absence from school with or without the knowledge of the parent; or a student's absence from school for any reason other than those defined as an **excused** absence.

Additionally, students who are not permitted to attend school because they lack proper immunization or have not had a health assessment are considered **unexcused**.

Responsible parties discussed in this report include:

State Board of Education (SBE) – The North Carolina State Board of Education sets policy and general procedures for public school systems across the state, including teacher pay and qualifications, course content, testing requirements, and manages state education funds.

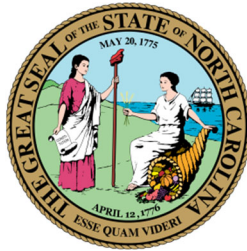
Department of Public Instruction (DPI) – The North Carolina Department of Public Instruction is charged with the supervision and administration of the state's public school system (pre-kindergarten through 12th grade), in accordance with all rules and regulations adopted by the State Board of Education.

Local Boards of Education – Local boards of education have general control and supervision of all matters pertaining to the public schools in their respective school district and they are responsible for the enforcement of school laws⁴⁴ and state and local board of education policies in their respective district.

School Districts – A Local School Administrative Unit or subdivision of the public school system, which is governed by a local board of education, responsible for the direct supervision and administration of schools within the school district.

The **Superintendent** of each school district is the administrative officer responsible for ensuring that academic and business operations are carried out in accordance with state and local board policy.

⁴⁴ Such as laws pertaining to student attendance and truancy requirements.



OBJECTIVES, SCOPE, AND METHODOLOGY

The Office of the State Auditor (OSA) conducted a performance audit to comply with Session Law 2021-180 § 7.27.(a)(14), which required OSA to perform a detailed analysis of attendance and truancy policies and procedures for six public school districts during the 2020-2021 school year. The legislation required the analysis to be performed on **two large, two medium-sized, and two small** school districts.

The audit objectives were to determine:

1. Whether the six public school districts complied with the North Carolina Compulsory Attendance (Truancy) Law during the 2020-2021 school year. Specifically, did schools perform the actions required for students with **three, six, and ten** or more unexcused absences? If not, determine the cause and impact.
2. How many students attending schools within the six public school districts were **chronically absent** during the 2020-2021 school year.
3. How many students attending schools within the six public school districts that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or graduated.
4. Whether the six public school districts ensured that student attendance data for the 2020-2021 school year was complete and accurate. If not, determine the cause and impact.

To demonstrate the **impact** of any noncompliance with truancy policies and procedures as set forth by the state's Truancy Law, auditors also planned to determine the magnitude of **chronic absenteeism**⁴⁵ which may impact a student's **academic readiness** for **promotion** to the next grade or **graduation**.

The audit scope included the following school districts:

Large School Districts

- Charlotte-Mecklenburg Schools.
- Winston-Salem/Forsyth County Schools.

Medium-Sized School Districts

- Johnston County Public Schools.
- Public Schools of Robeson County.

Small School Districts

- Henderson County Public Schools.
- Hyde County Schools.

The audit scope **did not include** any other public school districts or charter schools.

⁴⁵ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

DATA LIMITATION: Auditors encountered a data limitation for **five** of **six** school districts selected for audit.⁴⁶

As a result, a **detailed analysis** of student attendance and truancy policies and procedures during the 2020-2021 school year **could not** be performed for **five** of **six** school districts selected for audit. Specifically, the attendance data for these districts could not be analyzed to reliably determine:

- How many students attending schools within these five districts were truant and had **three** or **more** unexcused absences during the 2020-2021 school year.
- How many students attending schools within these five districts were **chronically absent** during the 2020-2021 school year.
- How many students attending schools within these five districts that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or **graduated**.

This occurred because the Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to perform the analysis and support audit findings and conclusions with **sufficient, appropriate** evidence. Specifically, student attendance data provided by DPI **was not complete** or **accurate** for **five** of the six school districts selected for audit.

Consequently, auditors were **unable** to **analyze** student attendance and truancy during the 2020-2021 school year as directed by Session Law 2021-180 § 7.27.(a)(14) and determine the **impact of absenteeism**, if applicable. **(See Finding 1 on page 16 for further discussion)**

To determine whether DPI provided complete and accurate data to perform the truancy and attendance analysis, auditors:

- Reviewed State Board of Education and DPI policies and procedures relevant to attendance.
- Interviewed DPI personnel to determine what attendance data was available in the Student Information System (SIS).⁴⁷
- Reviewed attendance data provided by DPI to ensure it contained all requested information including the six school districts, all schools within each district, and all data fields related to attendance.

⁴⁶ Auditors determined that 95% of Henderson County Public School's student attendance data was complete and accurate by comparing and reconciling the attendance data to (1) the final Principal's Monthly Report (PMR) containing enrollment, membership, and attendance information, or (2) the students' daily attendance records in the SIS. Auditors included the 95% of the data for testing and determined removing the 5% of data that could not be reconciled was not significant and would not impact the findings and conclusions. However, DPI could not provide complete or accurate data for Charlotte-Mecklenburg Schools, Winston-Salem/Forsyth County Schools, Johnston County Public Schools, Public Schools of Robeson County, and Hyde County Schools.

⁴⁷ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

- Compared and reconciled the attendance data provided by DPI to **(1)** the final Principal's Monthly Report (PMR)⁴⁸ containing enrollment, membership, and attendance information, or **(2)** the students' daily attendance records in the SIS.

To determine whether schools complied with North Carolina's Truancy Law, auditors:

- Reviewed laws and regulations relevant to attendance and truancy.
- Reviewed State Board of Education, DPI, and school district policies and procedures relevant to attendance and truancy.
- Interviewed school district and school-level personnel (e.g., school principals, school data managers,⁴⁹ school counselors, and school social workers) on procedures related to truancy.
- Obtained student attendance data from DPI and selected a sample of students from each school district with **three, six, and ten** or more unexcused absences during the 2020-2021 school year. **(See Data Limitation section.)**
- Reviewed evidence of parental notifications for absences, school counselors working with families, principal's good-faith determinations, and referrals or complaints filed based on good faith determinations.

To determine how many students were chronically absent during the 2020-2021 school year, auditors:

- Reviewed laws and regulations relevant to attendance and chronic absenteeism.
- Reviewed State Board of Education, DPI, and school district policies and procedures for determining chronically absent students.
- Obtained student attendance data from DPI and determined the population of students attending each school district during the 2020-2021 school year. **(See Data Limitation section.)**
- Calculated how many students were chronically absent based on each student's total number of absences during the 2020-2021 school year. **(See Data Limitation section.)**

⁴⁸ The PMR contains enrollment, membership, and attendance information that is retrieved from the SIS at the end of each school month. The PMR data is the source data for calculating Initial Enrollment, Average Daily Membership, and Average Daily Attendance. There are nine PMRs generated each school year. The **Month 9 PMR** is the final PMR for the school year and includes any adjustments or revisions to enrollment, membership, and attendance information made during the school year. The **Month 9 PMR** is the PMR report auditors used to analyze student attendance and truancy.

⁴⁹ Data Managers are school employees responsible for maintaining student data in the Student Information System including records of daily student attendance, absences, and tardiness.

To determine how many chronically absent students were promoted to the next grade level or graduated during the 2020-2021 school year, auditors:

- Reviewed laws and regulations relevant to attendance and promotion or graduation.
- Reviewed State Board of Education, DPI, and school district policies and procedures relevant to attendance and promotion or graduation standards.
- Obtained student attendance data from DPI and determined the population of students attending each school district during the 2020-2021 school year. **(See Data Limitation section.)**
- Calculated how many students were chronically absent based on each student's total number of absences during the 2020-2021 school year. **(See Data Limitation section.)**
- Reviewed school district Retention, Promotion, and Graduation reports to identify students that were promoted to the next grade level or graduated during the 2020-2021 school year.
- Calculated how many chronically absent students were promoted to the next grade level or graduated during the 2020-2021 school year. **(See Data Limitation section.)**

To determine whether school districts ensured student attendance data was complete and accurate, auditors:

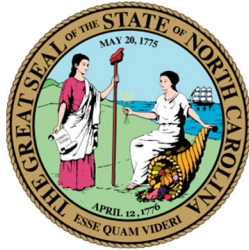
- Reviewed laws and regulations relevant to attendance.
- Reviewed school district policies and procedures relevant to recording attendance.
- Interviewed school district and school-level personnel (e.g., school principals and school data managers) on procedures for recording attendance.
- Interviewed school district personnel relevant to attendance monitoring procedures.
- Reviewed school district communications including reports, memos, and emails relevant to attendance.

Whenever sampling was used, auditors applied a non-statistical approach with random item selection. This approach allows projection to the population as applicable but does not allow quantification of the sampling risk. This approach was determined to adequately support audit conclusions.

Because of the test nature and other inherent limitations of an audit, together with limitations of any system of internal and management controls, this audit would not necessarily disclose all performance weaknesses or lack of compliance.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives. As a basis for evaluating internal control, auditors applied the internal control guidance contained in professional auditing standards. However, our audit does not provide a basis for rendering an opinion on internal control, and consequently, we have not issued such an opinion.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Except as described in the section titled **Data Limitation**, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



RESULTS AND CONCLUSIONS

Due to a **data limitation**, a **detailed analysis** of student attendance and truancy policies and procedures during the 2020-2021 school year **could not** be performed for **five of six** school districts selected for audit.⁵⁰ Specifically, the attendance data for these districts **could not** be **analyzed** to reliably determine:

- How many students attending schools within these five districts were truant⁵¹ and had **three or more** unexcused absences during the 2020-2021 school year.
- How many students attending schools within these five districts were **chronically absent**⁵² during the 2020-2021 school year.
- How many students attending schools within these five districts that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or **graduated**.

This occurred because the Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to perform the analysis and support the audit findings and conclusions with sufficient, appropriate evidence. Specifically, student attendance data provided by DPI **was not complete or accurate** for **five** of the **six** school districts selected for audit.

Despite the **data limitation**, auditors were able to perform some procedures related to attendance and truancy during the 2020-2021 school year. Auditors determined that:

- **All** six school districts **did not** comply with North Carolina's Compulsory Attendance (Truancy) Law during the 2020-2021 school year. Specifically, District schools did not perform required actions for students with **three, six, and ten or more** unexcused absences.
- Henderson County Public Schools⁵³ had **1,647** (13%) **chronically absent** students during the 2020-2021 school year.
- Henderson County Public Schools⁵⁴ had **1,327** (87%)⁵⁵ **chronically absent** students **promoted** to the next grade or graduated from high school during the 2020-2021 school year.
- **All** six school districts **did not** monitor to ensure student attendance data was **complete and accurate**.

⁵⁰ Auditors determined that 95% of Henderson County Public School's student attendance data was complete and accurate by comparing and reconciling the attendance data to (1) the final Principal's Monthly Report (PMR) containing enrollment, membership, and attendance information, or (2) the students' daily attendance records in the SIS. Auditors included the 95% of the data for testing and determined removing the 5% of data that could not be reconciled was not significant and would not impact the findings and conclusions. However, DPI could not provide complete or accurate data for Charlotte-Mecklenburg Schools, Winston-Salem/Forsyth County Schools, Johnston County Public Schools, Public Schools of Robeson County, and Hyde County Schools.

⁵¹ Truancy is defined as excessive, repeated, and unexcused absences from school.

⁵² A chronically absent student is one whose total number of absences is equal to or greater than 10 percent of the total number of days enrolled in school during the school year.

⁵³ Auditors determined that 95% of Henderson County Public School's student attendance data was complete and accurate by comparing and reconciling the attendance data to (1) the final Principal's Monthly Report (PMR) containing enrollment, membership, and attendance information, or (2) the students' daily attendance records in the SIS. Auditors included the 95% of the data for testing and determined removing the 5% of data that could not be reconciled was not significant and would not impact the findings and conclusions.

⁵⁴ Ibid.

⁵⁵ There were 125 chronically absent students identified in Henderson County Public Schools that were not included in the test to determine how many chronically absent students were promoted or graduated because they were not present in the retention, promotion, graduation data provided by the Department of Public Instruction. This represents students that withdrew or left school before the end of the school year.

RESULTS AND CONCLUSIONS

As a result, students are at an increased risk to continue to miss school, becoming **chronically absent**, and experience negative outcomes such as falling behind in school resulting in **lower test scores, decreased grade-level performance, lack of grade promotion, or dropping out of school.**

Additionally, there is an increased risk that **decision-making** stakeholders **would not** have the data needed to make informed decisions regarding student attendance, student interventions, and any relevant policies or procedures necessary to improve student attendance.

Summary of Findings by School District

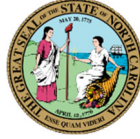
	Charlotte-Mecklenburg Schools (Large)	Winston-Salem/Forsyth County Schools (Large)	Johnston County Public Schools (Medium)	Public Schools of Robeson County (Medium)	Henderson County Public Schools (Small)	Hyde County Schools (Small)
Determine whether the six public school districts complied with the North Carolina Compulsory Attendance (Truancy) Law during the 2020-2021 school year. Specifically, did schools perform the actions required for students with three, six, and ten or more unexcused absences? If not, determine the cause and impact.						
Compulsory Attendance Law ⁵⁶	Did Not Comply	Did Not Comply	Did Not Comply	Did Not Comply	Did Not Comply	Did Not Comply
Required Action and Rate of Noncompliance: 60 Students with Three to Five Unexcused Absences						
Parent Notifications	38 of 60 (63%)	31 of 60 (52%)	53 of 60 (88%)	28 of 60 (47%)	37 of 60 (62%)	40 of 56 (71%)
Required Action and Rate of Noncompliance: 60 Students with Six to Nine Unexcused Absences						
Parent Notifications	40 of 60 (67%)	37 of 60 (62%)	51 of 60 (85%)	39 of 60 (65%)	46 of 60 (77%)	23 of 28 (82%)
Analyze Causes with Student's Family	50 of 60 (83%)	44 of 60 (73%)	51 of 60 (85%)	41 of 60 (68%)	53 of 60 (88%)	20 of 28 (71%)
Required Action and Rate of Noncompliance: 60 Students with 10 or more Unexcused Absences						
Parent Notifications	37 of 60 (62%)	29 of 60 (48%)	46 of 60 (77%)	38 of 60 (63%)	46 of 60 (77%)	50 of 60 (83%)
Determine Good Faith Effort of Parents	56 of 60 (93%)	51 of 60 (85%)	50 of 60 (83%)	41 of 60 (68%)	49 of 60 (82%)	54 of 60 (90%)
Determine how many students attending schools within the six public school districts were <u>chronically absent</u> during the 2020-2021 school year.⁵⁷						
Chronically Absent Students	Could Not Be Determined	Could Not Be Determined	Could Not Be Determined	Could Not Be Determined	1,647 (13%)	Could Not Be Determined
Determine how many students attending schools within the six public school districts that were <u>chronically absent</u> during the 2020-2021 school year were <u>promoted</u> to the next grade level or graduated.⁵⁸						
Chronically Absent Students Promoted or Graduated	Could Not Be Determined	Could Not Be Determined	Could Not Be Determined	Could Not Be Determined	1,327 (87%) ⁵⁹	Could Not Be Determined
Determine whether the six public school districts ensured that student attendance data for the 2020-2021 school year was <u>complete</u> and <u>accurate</u>.						
Attendance Data	Did Not Monitor	Did Not Monitor	Did Not Monitor	Did Not Monitor	Did Not Monitor	Did Not Monitor

⁵⁶ N.C.G.S. § 115C-378.

⁵⁷ DPI could not provide the student attendance data necessary to perform the analysis for five of six school districts. See Finding 1 on page 16 for more details.

⁵⁸ Ibid.

⁵⁹ There were 125 chronically absent students identified in Henderson County Public Schools that were not included in the test to determine how many chronically absent students were promoted or graduated because they were not present in the retention, promotion, graduation data provided by the Department of Public Instruction. This represents students that withdrew or left school before the end of the school year.



FINDINGS, RECOMMENDATIONS, AND RESPONSES

Note: Session Law 2021-180 § 7.27.(a)(14), required OSA to perform an analysis of **attendance** and **truancy** policies and procedures for six public school districts during the 2020-2021 school year. To comply, it was necessary to work closely with the Department of Public Instruction (DPI) to obtain the data necessary to complete the analysis. There are findings, recommendations, and responses unique to DPI and each school district. This report presents each in a unique section for each entity. The page number each entity's findings, recommendations, and responses section begin are listed below.

REPORT FORMAT IN THIS SECTION:

Generally, the Office of the State Auditor's (OSA) report format for this section of a performance audit follows this structure:

All findings and recommendations that are a result of the audit, are presented, then

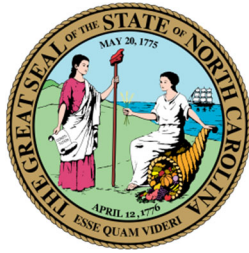
The Auditor's Response, if applicable, will follow, then

The Auditee's Response to all findings will follow.

However, this audit was performed on six **separate** school districts and involved the assistance of DPI. As such, the format for this section of the audit report will follow this structure:

All findings, recommendations, the Auditor's Response, if applicable and the Auditee's Response will be presented for **each** school district as well as DPI.

	<u>Page</u>
Department of Public Instruction	16
Henderson County Public Schools	25
Charlotte-Mecklenburg Schools	50
Winston-Salem/Forsyth County Schools	63
Johnston County Public Schools	80
Public Schools of Robeson County	95
Hyde County Schools	109



DEPARTMENT OF PUBLIC INSTRUCTION

1. INCOMPLETE AND INACCURATE DATA LIMITED ABILITY TO ANALYZE STUDENT ATTENDANCE

The Office of the State Auditor (OSA) conducted a performance audit to comply with Session Law 2021-180 § 7.27.(a)(14), which required OSA to perform a detailed analysis of attendance and truancy policies and procedures for **six** public school districts during the 2020-2021⁶⁰ school year. The statute required the analysis to be performed on **two large**, **two medium-sized**, and **two small** school districts.⁶¹

To demonstrate the **impact** of any noncompliance with truancy policies and procedures as set forth by the state's Compulsory Attendance (Truancy) Law, auditors also planned to determine the magnitude of chronic absenteeism⁶² which may impact a student's **academic readiness** for **promotion** to the next grade or **graduation**.

However, the Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to perform the analysis or to support audit findings and conclusions with sufficient, appropriate evidence. Specifically, student attendance data provided by DPI **was not complete** or **accurate**⁶³ for **five** of the **six** school districts selected for audit.

As a result, a **detailed analysis** of student attendance and truancy policies and procedures during the 2020-2021 school year **could not** be performed for **five** of **six** school districts selected for audit.

The student attendance data provided was **incomplete** and **inaccurate** because DPI **(1)** lacked oversight of the Student Information System (SIS)⁶⁴ vendor and **could not** validate the attendance data⁶⁵ provided by the vendor, and **(2)** did not ensure school districts and schools entered attendance parameters⁶⁶ in the SIS in accordance with DPI instructions.

Best practices from the Government Accountability Office (GAO) and Committee on Sponsoring Organizations (COSO) recommend that DPI should use quality information and provide reasonable assurance that information is **complete**, **accurate**, and **consistent** to support performance and decision making.

⁶⁰ North Carolina's Compulsory Attendance (Truancy) law was not waived during the COVID-19 pandemic.

⁶¹ Auditors selected Charlotte-Mecklenburg Schools, Winston-Salem/Forsyth County Schools, Johnston County Public Schools, Public Schools of Robeson County, Henderson County Public Schools, and Hyde County Schools.

⁶² Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

⁶³ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

⁶⁴ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

⁶⁵ The SIS calculates a student's attendance status as **present or absent for the day** based on the individual student's total class minutes present and the student's total **scheduled minutes**. A student must be present for at least 50% of their total **scheduled minutes** to be considered present for the day.

⁶⁶ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

DPI could not provide the student attendance data necessary to obtain sufficient, appropriate evidence to perform the legislatively required analyses.

DPI **could not** provide the student attendance data necessary to obtain sufficient, appropriate, evidence to perform the legislatively required analyses. Specifically, student attendance data provided by DPI **was not complete or accurate** for **five** of the **six** school districts selected for audit.

To perform analyses of each selected school district's attendance and truancy policies and procedures, auditors had to ensure the student attendance data submitted for analyses included **all students** in each district and **all data fields** related to attendance.

To ensure that DPI's provided student attendance data was **complete** and **accurate**, it was necessary for auditors to agree or reconcile the data to other sources. In gaining an understanding and discussion with DPI, these sources were identified as **(1)** the final Principal's Monthly Report (PMR)⁶⁷ containing enrollment, membership, and attendance information, and **(2)** the students' daily attendance records in the SIS.⁶⁸

However, in DPI's provided attendance data, the total absences by student **did not** agree to **(1)** the final PMR, or **(2)** students' daily attendance records in the SIS.

Auditors requested student attendance data for each school district to include a student's total absences and types of absences.⁶⁹ Auditors met with DPI to gain an understanding of what attendance data was available in the SIS and determine which specific data sets⁷⁰ and data fields to include in the auditors' request. DPI stated that it could provide the attendance data and the following information for each school district:

- Name of school.
- School number.
- Student name.
- Student ID number.
- Grade level.
- Attendance date.

⁶⁷ The PMR contains enrollment, membership, and attendance information that is retrieved from the SIS at the end of each school month. The PMR data is the source data for calculating Initial Enrollment, Average Daily Membership, and Average Daily Attendance. There are nine PMRs generated each school year. The Month 9 PMR is the final PMR for the school year and includes any adjustments or revisions to enrollment, membership, and attendance information made during the school year. The Month 9 PMR is the PMR report auditors used to analyze student attendance and truancy.

⁶⁸ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

⁶⁹ Excused and unexcused absences. **Excused** absences include illness, injury, quarantine, medical or dental visits, death in immediate family, court proceedings, religious observance, etc. **Unexcused** absences include willful absences for any reason other than those defined as excused absences.

⁷⁰ A data set is an organized collection of data associated with a unique body of work or topic. Data are the building blocks for a data set.

- Attendance code (type of absence).
- Class minutes.⁷¹
- Scheduled minutes.⁷²
- System calculated daily attendance record.⁷³
- Daily Instructional minutes.⁷⁴

However, auditors identified the following problems with the data provided by DPI which demonstrated the data **was not complete** and **accurate**:

- Data sets did not agree total absences by student to (1) the final PMR⁷⁵ containing enrollment, membership, and attendance information, or (2) students' daily attendance records in the SIS.
- Data sets were missing data for individual students or entire schools.
- Data sets were missing data for the entire school year or multiple time-periods during the year.
- Data sets contained numerous duplicate student records.
- Students were listed in multiple grades for the same date.
- Data files were provided to auditors with no records included in the data files.
- Data fields included inconsistent or incomplete entries (blank or truncated record).
- Attendance data for Jackson County Public Schools was submitted but Jackson County Public Schools was not one of the six districts included in this audit.

As auditors encountered the exceptions/errors mentioned above, auditors **confirmed** with DPI staff and/or the SIS vendor that the issues were, in fact, an error within the data sets.

⁷¹ Class minutes are the total minutes associated with a single class period. The total class minutes for all class periods a student was identified as present are used to determine the total number of minutes the student was present for that day.

⁷² Scheduled minutes are the total minutes for all classes scheduled for each individual student based on each student's daily schedule.

⁷³ The SIS calculates a student's attendance status as **present or absent for the day** based on the individual student's total **class minutes present** and the student's total **scheduled minutes**. A student must be present for at least 50% of their total **scheduled minutes** to be considered present for the day.

⁷⁴ Daily Instructional minutes are the total minutes for an instructional day assigned by the school. They are based on the **minimum instructional hours required** by N.C.G.S. § 115C-84.2(a)(1). The number of instructional minutes in an instructional day may vary according to local board policy and does not have to be uniform among the schools in the district. Daily instructional minutes are the same for each student attending the same school and are different than scheduled minutes.

⁷⁵ The Month 9 PMR. The Month 9 PMR is the final PMR for the school year and includes any adjustments or revisions to enrollment, membership, and attendance information made during the school year.

FINDINGS, RECOMMENDATIONS, AND RESPONSES

DPI provided data sets for each school district **multiple times** over **16** months attempting to correct these errors. Auditors received at least **43** data sets. However, the following error rates⁷⁶ were determined for the districts based on the data sets provided:

Student Population Comparison: Attendance Data Provided by DPI vs Management Reports				
School District	Principal's Monthly Report (PMR) # of Students	<u>Matched</u> Vendor Provided Attendance Data to PMR # of Students	<u>Variance</u> Vendor Provided Attendance Data to PMR # of Students	<u>Variance</u> Vendor Provided Attendance Data to PMR % of Students
Henderson County Public Schools ⁷⁷	13,778	13,044	734	5.3%
Charlotte-Mecklenburg Schools ⁷⁸	152,466	Not enough data provided to determine.	Not enough data provided to determine.	Not enough data provided to determine.
Winston-Salem/Forsyth County Schools	55,534	43,192	12,342	22.2%
Johnston County Public Schools	39,068	35,452	3,616	9.3%
Public Schools of Robeson County	22,357	16,698	5,659	25.3%
Hyde County Schools	565	488	77	13.6%

Consequently, auditors' analyses of **five** school districts' attendance and truancy policies and procedures were limited or could not be performed at all because the data obtained from DPI **was not** complete and accurate.

Additionally, the **magnitude** and **extent** of **chronic absenteeism** across the five districts **could not** be determined.

⁷⁶ The number and percentage of students where total absences in the attendance data did not agree to the total absences in the Principal's Monthly Report (PMR) for the entire school year.

⁷⁷ Auditors determined that 95% of Henderson County Public School's student attendance data was complete and accurate by comparing and reconciling the attendance data to (1) the final Principal's Monthly Report (PMR) containing enrollment, membership, and attendance information, or (2) the students' daily attendance records in the SIS. Auditors included the 95% of the data for testing and determined removing the 5% of data that could not be reconciled was not significant and would not impact the findings and conclusions.

⁷⁸ After numerous attempts, DPI and the SIS vendor were not able to provide all data sets of requested information for Charlotte-Mecklenburg Schools (CMS). Ultimately, OSA informed DPI that we would be reporting based on the data received and could not wait any longer for CMS' data to be provided.

Resulted in Delayed Audit Completion and Inability to Analyze Student Attendance and Truancy

Problems with the attendance data provided by DPI led to audit **delays** and was a significant contributing factor in the audit report being released after the legislative deadline of June 30, 2022. The data problems required auditors to increase audit procedures to obtain sufficient, appropriate evidence, which resulted in over **1,700** additional audit hours at an estimated increased cost of **\$205,000**.

Overall, DPI provided student attendance data that **could not** be determined **complete** and **accurate** for **five** of six school districts. As a result, the attendance data for these five districts could not be analyzed to reliably determine:

- How many students attending schools within these five districts were truant⁷⁹ and had **three** or more unexcused absences during the 2020-2021 school year.
- How many students attending schools within these five districts were **chronically absent** during the 2020-2021 school year.
- How many students attending schools within these five districts that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or **graduated**.

Consequently, auditors were **unable** to analyze student attendance and truancy during the 2020-2021 school year as directed by Session Law 2021-180 § 7.27.(a)(14) and determine the **impact of absenteeism**, if applicable.

Caused by Lack of DPI Oversight of SIS Vendor and Inability to Verify Data Provided to Auditors

DPI provided minimal oversight of the SIS vendor⁸⁰ and completely relied on the SIS vendor to provide attendance data for each school district selected for audit.

DPI did not perform procedures to verify the data requested by auditors and provided by the SIS vendor was complete and accurate.

Throughout the audit, DPI indicated their business rules for calculating daily attendance for students should be done using student **instructional minutes**.⁸¹ However, the SIS vendor demonstrated it has been calculating daily attendance using student **scheduled minutes**.⁸²

⁷⁹ Truancy is defined as excessive, repeated, and unexcused absences from school.

⁸⁰ The SIS vendor collects, stores, and manages student attendance data for all 115 North Carolina public school districts. The SIS processes attendance data into information for management reports specific to each school district.

⁸¹ Daily Instructional minutes are the total minutes for an instructional day assigned by the school. They are based on the **minimum instructional hours required** by N.C.G.S. § 115C-84.2(a)(1). The number of instructional minutes in an instructional day may vary according to local board policy and does not have to be uniform among the schools in the district. Daily instructional minutes are the same for each student attending the same school and are different than scheduled minutes.

⁸² Scheduled minutes are the total minutes for all classes scheduled for each individual student based on each student's daily schedule.

DPI management confirmed at the end of the audit that daily attendance calculations were changed in 2017 to use student **scheduled minutes** instead of **instructional minutes**. However, DPI **did not update** the School Attendance and Student Accounting (SASA) Manual⁸³ to reflect this change, and DPI personnel were not aware of this change during the audit.

While the SIS vendor's method of calculating daily attendance using scheduled minutes was correct, the fact that DPI did not know how the vendor was calculating daily attendance is an example of DPI's lack of vendor oversight.

DPI also **could not** verify data sets provided by the SIS vendor to the audit team. DPI could not verify that the vendor provided complete and accurate data because DPI **lacked direct access** to the database of overall student attendance data and data sets maintained by the vendor.

Additionally, the SIS vendor had insufficient capacity to open, review, or verify data sets provided to auditors. For example, the vendor responded to auditor follow-up questions that some data sets were too large to open for them to review and verify the completeness and accuracy of the data that was provided. In contrast, auditors encountered no difficulties opening or viewing the data sets provided during the audit.

Also caused by Lack of DPI Monitoring of Districts and Schools

DPI did not monitor to ensure school districts and schools set up and entered attendance parameters⁸⁴ within the SIS in accordance with DPI's instructions.

For example, DPI was not aware of all the bell schedules⁸⁵ and attendance parameters specific to each school district or school and lacked procedures to know when schools set up incorrect bell schedules or changed bell schedules. According to DPI's SIS reference guide,⁸⁶ bell schedules represent the number of minutes that make up the school day and impact accurate daily attendance calculations.

Additionally, DPI did not perform audits of average daily membership (ADM) records for public school districts to ensure the SIS was maintained and produced accurate data. In fact, when asked, DPI did not know when it last performed ADM audits for public school districts. DPI management estimated it had been at least 20 years which predates the current SIS.

According to DPI, the purpose of the ADM audit is to **determine the reported student membership is accurate**, and the **student information system** in use is being **maintained** and **producing accurate data**.

⁸³ The SASA Manual is used by all public school districts and outlines state laws and state board policies pertaining to student accounting and school attendance. DPI has revised the SASA Manual every year since the 2016-2017 school year.

⁸⁴ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

⁸⁵ Bell schedules define the start time and duration for each scheduled period in a school.

⁸⁶ https://files.nc.gov/dpi/documents/attendance/PS_QRD_NCPowerSchool_Setup_Attd_Conv_Parameters.pdf.

Best Practices Recommend Quality Information and Reasonable Assurance that Data is Complete and Accurate

Best practices identified by the Government Accountability Office (GAO) state that management should use quality information to achieve the entity's objectives⁸⁷ and entity procedures should provide reasonable assurance that management information, such as public reports are "**complete, accurate, and consistent** to support performance and decision making."⁸⁸

Further, the Committee on Sponsoring Organizations (COSO)⁸⁹ states that the failure to use reliable data could result in erroneous decision making:

Inaccurate or incomplete data, and the information derived from such data, could result in potentially erroneous judgments, estimates or other management decisions.

RECOMMENDATIONS

DPI should evaluate the risk of errors in the student accounting data and the impact potential errors might have on users relying on this information for evaluation, planning, **allocation** of school funds, and **measurement** of compliance. **See Matters for Further Consideration #1.**

DPI should provide oversight and monitoring of their vendor to ensure the SIS is operating under DPI established business rules and calculating complete and accurate attendance data.

DPI should review its ability to obtain and review student accounting data across districts and schools and develop procedures to verify system data is complete and accurate.

DPI should develop procedures to ensure its vendor has the knowledge and ability to provide and verify data is complete and accurate.

DPI should monitor to ensure schools and districts are consistently following DPI's instructions when setting up attendance parameters⁹⁰ and entering attendance information within the SIS.

DPI should perform ADM audits or **other procedures** to determine whether reported student membership is accurate and whether the SIS is maintained and produces accurate data. **See Matters for Further Consideration #2.**

AGENCY RESPONSE

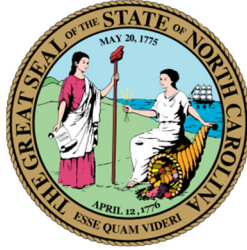
See page 24 for the Department of Public Instruction's response to this finding.

⁸⁷ United States Government Accountability Office, Standards for Internal Control in the Federal Government, September 2014.

⁸⁸ United States Government Accountability Office, Government Auditing Standards, 2018 Revision.

⁸⁹ Committee of Sponsoring Organizations, Internal Control - Integrated Framework, 2013 Update.

⁹⁰ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.



STATE AUDITOR RESPONSE TO DEPARTMENT OF PUBLIC INSTRUCTION

The Office of the State Auditor (OSA) is required to provide additional explanation when an agency's response could potentially **cloud an issue**, **mislead** the reader, or inappropriately **minimize the importance** of the auditor's findings.

Generally Accepted Government Auditing Standards state,

When the audited entity's comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity's comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement.

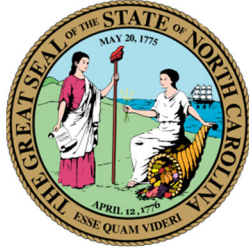
The entirety of the Department of Public Instruction's (DPI) response consisted of the following statement:

DPI strongly disagrees with this report.

DPI provided **no additional context** of **what** DPI disagreed with or **why** DPI disagreed with the report's findings and recommendations.

As a result, it provides no starting point or discussion to allow legislators, DPI, and other stakeholders to move forward together to address the issues identified in this audit report and implement solutions towards **reducing chronic absenteeism** and **improving student's academic readiness** and **outcomes**.

The **Governor**, **legislators**, and the **citizens** of North Carolina should consider these clarifications when evaluating the District's response to this audit's findings and recommendations.



RESPONSE FROM THE DEPARTMENT OF PUBLIC INSTRUCTION



NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION

Catherine Truitt, *Superintendent of Public Instruction*

www.dpi.nc.gov

September 27, 2023

The Honorable Beth A. Wood, State Auditor
Office of State Auditor
2 South Salisbury Street
20601 Mail Service Center
Raleigh, North Carolina 27699-0601

Dear Auditor Wood:

The North Carolina Department of Public Instruction (DPI) is submitting this response to your performance audit, Student Attendance and Truancy Analysis 2020-2021 School Year.

DPI strongly disagrees with this report.

Sincerely,

A handwritten signature in black ink, appearing to be "CT" followed by a stylized, wavy line.

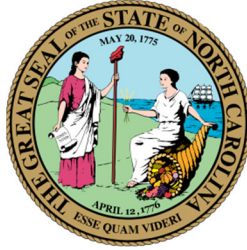
Catherine Truitt

CT/jr

c: Eric Davis, State Board of Education Chairman
Alan Duncan, SBE Audit Committee Chair
John Blackburn, SBE Audit Committee Member
Alexis Schauss, Chief Financial Officer
Vanessa Wrenn, Chief Information Officer
Jani Rousseau, Director of Internal Audit

OFFICE OF THE NORTH CAROLINA STATE SUPERINTENDENT

Catherine Truitt, *Superintendent of Public Instruction* | catherine.truitt@dpi.nc.gov
6301 Mail Service Center, Raleigh, North Carolina 27699-6301 | (984) 236-2200



HENDERSON COUNTY PUBLIC SCHOOLS

Auditor's Note: Auditors determined that 95% of Henderson County Public School's student attendance data provided by the Department of Public Instruction was complete and accurate by comparing and reconciling the attendance data to **(1)** the final Principal's Monthly Report (PMR) containing enrollment, membership, and attendance information, or **(2)** the students' daily attendance records in the Student Information System. Auditors determined that removing the 5% of data that could not be reconciled was not significant and would not impact the findings and conclusions.

Therefore, auditors were able to answer all four audit objectives for Henderson County Public Schools:

1. Whether Henderson County Public Schools complied with the North Carolina Compulsory Attendance (Truancy) Law during the 2020-2021 school year. Specifically, did schools perform the actions required for students with **three, six, and ten or more** unexcused absences? If not, determine the cause and impact.
2. How many students attending schools within Henderson County Public Schools were **chronically absent** during the 2020-2021 school year.
3. How many students attending schools within Henderson County Public Schools that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or **graduated**.
4. Whether Henderson County Public Schools ensured that student attendance data for the 2020-2021 school year was **complete** and **accurate**. If not, determine the cause and impact.

Henderson County Public Schools

Henderson County Public Schools is in the western region of North Carolina and is one of the largest employers in Henderson County with more than **2,000** employees. Henderson County Public Schools had a total of **23** schools during the 2020-2021 school year and was considered a **small** school district for this audit.

1. HENDERSON COUNTY PUBLIC SCHOOLS DID NOT COMPLY WITH NORTH CAROLINA'S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR

Henderson County Public Schools (District) **did not** comply with North Carolina's Compulsory Attendance (Truancy) Law during the 2020-2021 school year.⁹¹ As a result, there was an increased risk that students would become **chronically absent** and experience **negative outcomes**.

The District did not comply with the Truancy Law because **(1)** District management did not ensure that District schools performed required truancy actions, and **(2)** District schools prioritized non-truancy actions during the COVID-19 pandemic.

However, state law⁹² required schools to perform specific actions for students with excessive, **unexcused** absences.

Henderson County Public Schools Did Not Comply with North Carolina's Compulsory Attendance Law

The District **did not** comply with North Carolina's Truancy Law during the 2020-2021 school year. Specifically, District schools did not perform required actions for students with **three, six, and ten or more** unexcused absences.

Auditors analyzed the attendance data⁹³ for 13,044 students that attended District schools during the 2020-2021 school year. Auditors determined that **7,071 of 13,044 (54%)** students had **three or more** unexcused absences during the 2020-2021 school year.

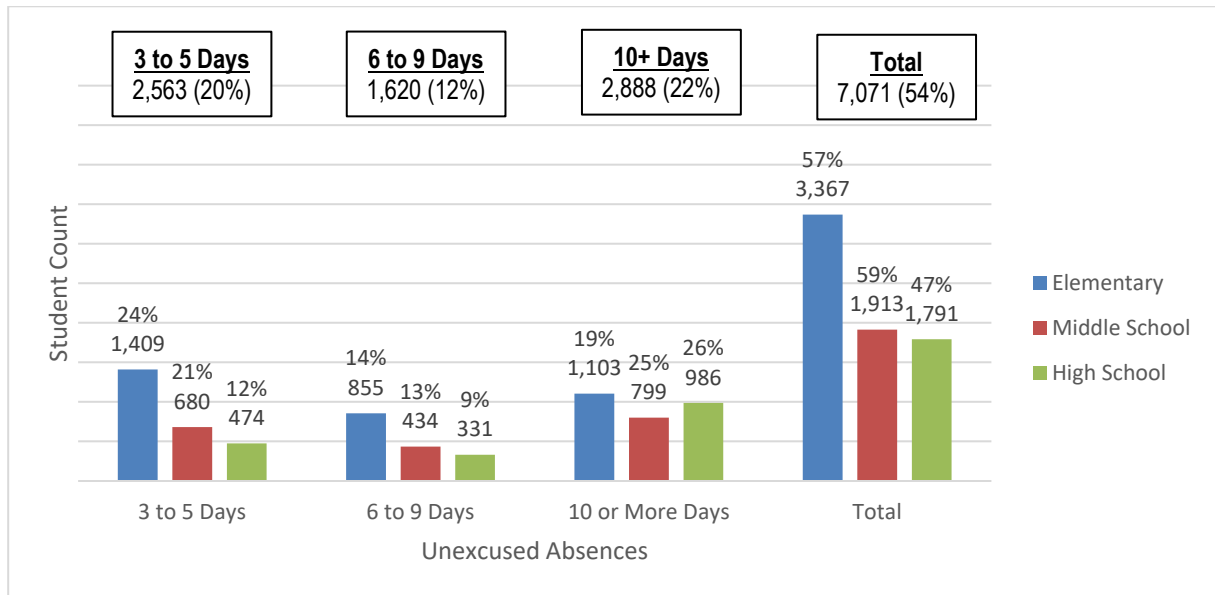
Specifically, **2,563 (20%)** of all students had between **three and five** unexcused absences, **1,620 (12%)** of all students had between **six and nine** unexcused absences, and **2,888 (22%)** of all students had **10 or more** unexcused absences. See **Chart 1** on the following page and **Appendix, Table 4**.

⁹¹ North Carolina's Truancy law was not waived during the COVID-19 pandemic.

⁹² N.C.G.S. § 115C-378(e) and (f). These requirements were not waived during the COVID-19 pandemic.

⁹³ The Department of Public Instruction provided attendance data for 13,778 students for school year 2020-2021. Of those, 734 (5%) students were excluded from testing because total absences for these students did not agree to management reports containing enrollment, membership, and attendance information by student. Auditors determined that the number of students excluded was not significant and removing them would not impact the findings and conclusions. The remaining 13,044 (95%) students were included in audit testing.

**Chart 1 – Truancy Students by School Type
Henderson County Public Schools
(2020 - 2021 School Year)**



Source: DPI attendance data and auditor analysis.

Three Unexcused Absences

The District had **2,563 (20%)** students with **three** to **five** unexcused absences.

Auditors tested a sample of 60 students with **three** to **five** unexcused absences and determined that schools did not notify the parent after **three** unexcused absences for **37 of 60 (62%)** students.⁹⁴

After **three unexcused** absences, the principal must notify the parent or guardian of the child's excessive (**unexcused**) absence.⁹⁵ This notification can occur via letter, phone call, email, in-person meeting, or other type of communication.

Six Unexcused Absences

The District had **1,620 (12%)** students with **six** to **nine** unexcused absences.

⁹⁴ Sample included students with **three** to **five** unexcused absences. Auditor tests included determining whether actions required after three **unexcused** absences occurred. Students included in this sample did not have more than five unexcused absences.

⁹⁵ N.C.G.S. § 115C-378 (e).

Auditors tested a sample of 60 students with **six to nine** unexcused absences and determined:⁹⁶

- **46 of 60 (77%)** students' parents were not notified that they may be in violation of the Truancy Law after the student accumulated **six** unexcused absences.
- **53 of 60 (88%)** students' school attendance counselors did not work with the family to analyze causes of absences to eliminate the problem.

After **six unexcused** absences, the principal must notify the student's parent or guardian by mail that they may be in violation of the Truancy Law and may be prosecuted if the absences cannot be justified under the established attendance policies of the state and local boards of education.

Once the parents are notified, the school attendance counselor must work with the child and the child's family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem.⁹⁷

Ten Unexcused Absences

The District had **2,888 (22%)** students with **ten or more** unexcused absences.

Auditors tested a sample of 60 students with **ten or more** unexcused absences and determined:⁹⁸

- **46 of 60 (77%)** students' parents were not notified after the student accumulated **ten** unexcused absences.
- **49 of 60 (82%)** the principal did not determine whether the parent made a good faith effort to comply with law.
- **No** referrals or complaints were filed with the district attorney, county director of social services, or juvenile court counselor based on determination of good faith effort.

After **ten unexcused** absences, the principal should determine whether the parent or guardian received notification pursuant to this section and made a good faith effort to comply with the law.⁹⁹

- If **NO** good faith effort – the principal shall notify the district attorney and the director of social services of the county where the child resides.

⁹⁶ Sample included students with **six to nine** unexcused absences. Auditor tests included determining whether actions required after six **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third unexcused absence occurred. Additionally, students included in this sample did not have more than nine unexcused absences.

⁹⁷ N.C.G.S. § 115C-378 (e).

⁹⁸ Sample included students with **ten or more** unexcused absences. Auditor tests included determining whether actions required after ten **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third and sixth unexcused absences occurred.

⁹⁹ N.C.G.S. § 115C-378 (f).

- If YES good faith effort – the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

Increased Risk Students Continue Unexcused Absences, Become Chronically Absent, and Experience Negative Outcomes

Because District schools did not perform actions required by the state’s Truancy Law, there was an increased risk schools and parents would not **identify the causes** of absences or **identify solutions** to eliminate excessive absenteeism.

As a result, students were at an increased risk of continuing to miss school, becoming **chronically absent**,¹⁰⁰ and experiencing **negative outcomes**. Potential negative outcomes include falling behind in school which could result in **lower test scores, decreased grade-level performance, lack of grade promotion, or dropping out of school**.

The Department of Public Instruction’s (DPI) analysis of lost instructional time¹⁰¹ during the pandemic acknowledged **the negative impact of chronic absenteeism** on student progress and performance.

According to DPI’s analysis, students did not perform as expected for the 2020-2021 school year based on pre-pandemic learning trajectories and **chronically absent** students experienced larger **negative impacts** on performance. Specifically, the analysis determined that “on average, students who were **chronically absent** performed **significantly worse than expected** compared to students who were not.”¹⁰²

Further, students that miss valuable education time may not make **desired academic progress** putting the student at-risk of dropping out of school.

According to DPI’s Annual Report on Dropout Rates,¹⁰³ attendance issues **were the most frequently** reported reason for a student dropping out during the 2020-2021 school year, accounting for almost half (46%) of all dropouts.

Dropping out of school can lead to **limited employment opportunities, job instability, and decreased earning potential**. Data from the U.S. Bureau of Labor Statistics¹⁰⁴ shows workers with less than a high school diploma had lower earnings and higher unemployment in 2021 when compared to workers with a high school diploma. Specifically, workers with a high school diploma earned **\$9,516** (29%) more in 2021 than workers without a high school diploma.

¹⁰⁰ A chronically absent student is one whose total number of absences is equal to or greater than 10 percent of the total number of days enrolled in school during the school year.

¹⁰¹ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022. <https://webservices.ncleg.gov/ViewDocSiteFile/72536>.

¹⁰² DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022, Page 6.

¹⁰³ DPI Annual Report on Dropout Rates, Consolidated Data Report 2020-2021, March 2022, Page 82. <https://www.dpi.nc.gov/data-reports/discipline-alp-and-dropout-data>.

¹⁰⁴ Education pays, 2021, Career Outlook, U.S. Bureau of Labor Statistics, May 2022. <https://www.bls.gov/careeroutlook/2022/data-on-display/education-pays.htm>.

Caused by Lack of Monitoring from District Management

The District **did not** comply with the state's Truancy Law because District management **did not** monitor to ensure District schools performed actions required by the state's Truancy Law. Potential monitoring procedures could include:

- Evaluating each school's risk of not following truancy law to determine the appropriate selection, scope, and frequency of monitoring.
- Developing a monitoring plan and schedule based on each school's level of risk of noncompliance to determine the number of schools and students selected for review.
- Reviewing evidence of parental notifications for absences, school counselors working with the family, principal's good-faith determinations, and referrals or complaints filed based on good faith determination.
- Evaluating any issues or noncompliance identified during the review and requiring schools to develop a plan to correct noncompliance. Follow-up to ensure schools take timely and appropriate corrective action.

Without monitoring, District management could not ensure each District school:

- **Maintained** documentation of truancy actions performed.
- **Completed** parental notifications at **three, six, and ten unexcused** absences.
- **Analyzed** causes and determined steps to eliminate attendance issues.
- **Determined** good faith efforts of parents and notified the district attorney, director of social services, or juvenile court counselor, when necessary.

Also Caused by Schools Prioritizing Non-Truancy Actions

Additionally, in the midst of the COVID-19 pandemic and an increase in turnover and absences of school personnel, school officials stated they prioritized **non-truancy** actions during the 2020-2021 school year.

For example, school officials stated that they focused their attention on keeping students engaged during remote learning, ensuring students had resources to address health concerns, social needs (food, shelter, clothing, school supplies), technology needs (internet connection, laptops, hotspots), and language barrier needs.

While those actions prioritized by schools were necessary and important, those efforts do not directly communicate **unexcused** absences to parents or guardians and identify solutions to eliminate the student's **unexcused** absences. If truant students are not in school, **none** of the focused efforts described above will be available to them.

The state's Truancy law and its required actions are **meant** to **identify** students with **excessive, unexcused** absences and work with the child and child's family to analyze the causes of the absences and determine the necessary steps to get the child back in school.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

State Law Required Schools to Perform Actions for Students with Excessive Unexcused Absences

The North Carolina Truancy Law **required** schools to perform **specific** actions for students with excessive **unexcused** absences:

North Carolina General Statutes

§ 115C-378 (e) and (f). Children required to attend.

- The principal shall notify the parent of his or her child's excessive absences after the child has accumulated **three** unexcused absences in a school year.
- After not more than **six** unexcused absences, the principal shall notify the parent by mail that he or she may be in violation of the Compulsory Attendance Law. Once the parents are notified, the school attendance counselor shall work with the child's family to analyze the causes of the absences and determine steps to eliminate the problem.
- After **10** accumulated unexcused absences in a school year, the principal shall review any report or investigation prepared under G.S. 115C-381 and determine whether the parent has received notification pursuant to this section and made a good faith effort to comply with the law.
 - If the principal determines that the parent has **not made a good faith effort** to comply with the law, the principal shall notify the district attorney and the director of social services of the county where the child resides.
 - If the principal determines that the parent has **made a good faith effort** to comply with the law, the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

RECOMMENDATIONS

District management should monitor to ensure each District school complies with the North Carolina Truancy Law. Specifically, District management should ensure that District schools perform all required actions for students with **three, six, and ten or more unexcused** absences.

District management should ensure that school officials at each District school document all required actions and maintain documentation to demonstrate compliance with the Truancy law.

DISTRICT RESPONSE

See page 49 for Henderson County Public School's response to this finding.

2. THIRTEEN PERCENT OF HENDERSON COUNTY PUBLIC SCHOOL STUDENTS WERE CHRONICALLY ABSENT DURING THE 2020-2021 SCHOOL YEAR

Henderson County Public Schools (District) had **1,647** (13%) **chronically absent**¹⁰⁵ students during the 2020-2021 school year. This represented an increase from 4% of all students **chronically absent** in the 2019-2020¹⁰⁶ school year and 8% in 2018-2019.

Chronic absenteeism increases the risk that students experience **negative outcomes**¹⁰⁷ and **puts a strain** on schools and teachers since **chronically absent** students may require **more instruction, support, and interventions** that take up valuable classroom time.

District management **stated** that schools and students experienced many challenges during the COVID-19 pandemic that affected attendance during the 2020-2021 school year. However, the District **did not** ensure that schools performed the actions required by North Carolina's Compulsory Attendance (Truancy) Law¹⁰⁸ for students with excessive, unexcused absences.

North Carolina's Truancy Law required students to attend public school **continuously** while public school was in session, and there **was no waiver** of the law for school year 2020-2021.

Additionally, Henderson County Board of Education **policy** stated that **regular attendance** by **every student was mandatory**.

Thirteen Percent of Students Were Chronically Absent During 2020-2021 School Year

Auditors analyzed the attendance data¹⁰⁹ for **13,044** students that attended District schools during the 2020-2021 school year. Auditors' analysis of **chronically absent**¹¹⁰ students included any student that was absent¹¹¹ at least **19** school days.¹¹² Auditors determined that **1,647 of 13,044 (13%) students** were **chronically absent**. See **Table 1** on the following page.

¹⁰⁵ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

¹⁰⁶ Effective March 16, 2020, North Carolina public schools were closed for students and Henderson County Public Schools switched to a 'Learn From Home' model for the remainder of the 2019-2020 school year. The attendance data shows no students were recorded absent during this time.

¹⁰⁷ Negative outcomes include falling behind in school and may result in lower test scores, decreased grade-level performance, lack of grade promotion, or dropping out of school.

¹⁰⁸ N.C.G.S. § 115C-378.

¹⁰⁹ The Department of Public Instruction provided attendance data for 13,778 students for school year 2020-2021. Of those, 734 (5%) students were excluded from testing because total absences for these students did not agree to management reports containing enrollment, membership, and attendance information by student. Auditors determined that the number of students excluded was not significant and removing them would not impact the findings and conclusions. The remaining 13,044 (95%) students were included in audit testing.

¹¹⁰ Missed days include both excused (e.g., illness, quarantine, or medical appointments) and unexcused absences (e.g., willful absence without excuse or lack of immunization).

¹¹¹ A student must be present for at least 50% of their total scheduled minutes to be considered present for the day. Otherwise, the student is considered absent for the day.

¹¹² Per N.C.G.S. § 115C-84.2(a)(1), a school calendar shall include a minimum of 185 days of instruction or 1,025 hours of instruction. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

**Table 1 – Chronically Absent Students
Henderson County Public Schools
(2020-2021 School Year)**

Type of School	Total Students	Chronically Absent Students	
		# of Students	% of Students
Elementary	5,947	545	9%
Middle	3,257	446	14%
High	3,840	656	17%
Total	13,044	1,647	13%

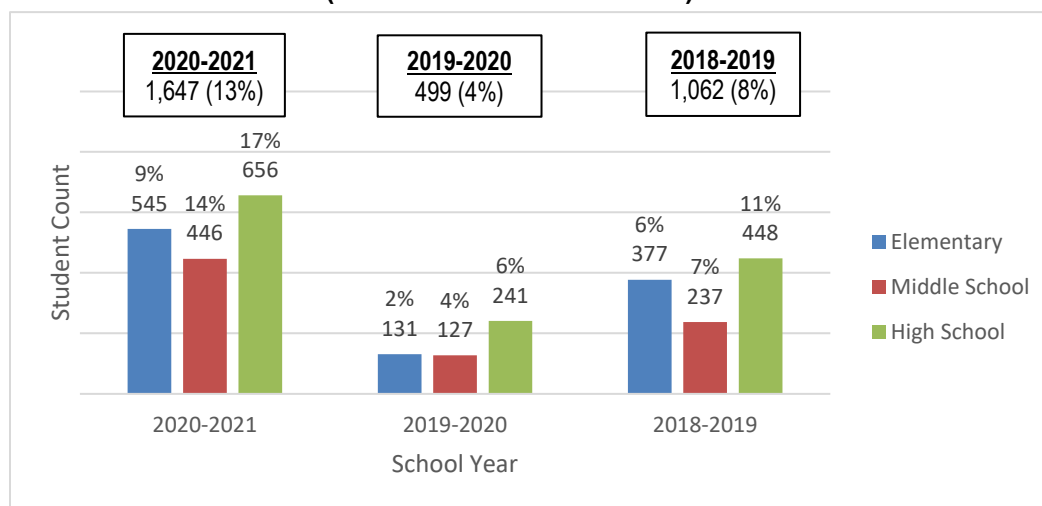
Source: DPI attendance data and auditor analysis.

Analysis of the student attendance data for the 2020-2021 school year determined **chronic absenteeism** increased when compared to previous school years (pre-COVID-19)¹¹³ even though the total number of students attending school **decreased**.

The number of **chronically absent** students in 2020-2021 significantly increased by **1,148** (230%) students and **585** (55%) students when compared to 2019-2020¹¹⁴ and 2018-2019, respectively. During this time, the total student population **decreased** by **388** (3%) and **568** (4%) students when compared to 2019-2020 and 2018-2019, respectively. See **Appendix, Table 5**.

An increase in **chronically absent** students occurred in the District's elementary, middle, and high schools, with high schools experiencing the highest number (656) and percent (17%) of **chronically absent** students. See **Chart 2** below and **Appendix, Table 6**.

**Chart 2 – Chronically Absent Students by School Year
Henderson County Public Schools
(2019 - 2021 School Years)**



Source: DPI attendance data and auditor analysis.

¹¹³ During the 2020-2021 school year, school districts revised attendance policies for what was required for a student to be considered present for attendance during a remote learning day. See Background section of the report for further discussion.

¹¹⁴ Effective March 16, 2020, North Carolina public schools were closed for students and Henderson County Public Schools switched to a 'Learn From Home' model for the remainder of the 2019-2020 school year. The attendance data shows no students were recorded absent during this time.

Not only were **1,647** of **13,044** (13%) students chronically absent, **481** of **1,647** (**29%**) chronically absent students missed more than **45** days (more than a quarter) of the 2020-2021 school year. This was a significant increase compared to school years 2019-2020 and 2018-2019 where **34** (6.8%) and **91** (8.6%) chronically absent students missed more than **45** days of the school year. See **Appendix, Tables 6 and 7**.

Resulted in Increased Risk Students Experience Negative Outcomes

Chronic absenteeism increases the risk that students experience **negative outcomes** such as falling behind in school resulting in **lower test scores, decreased grade-level performance, lack of grade promotion, or dropping out of school**.

The Department of Public Instruction's (DPI) analysis of lost instructional time¹¹⁵ during the pandemic acknowledged **the negative impact of chronic absenteeism** on student progress and performance.

According to DPI's analysis, students did not perform as expected for the 2020-2021 school year based on pre-pandemic learning trajectories and **chronically absent** students experienced larger **negative impacts** on performance. Specifically, the analysis determined "on average, students who were **chronically absent** performed **significantly worse than expected** compared to students who were not."¹¹⁶

Further, students that miss valuable education time **may not** achieve **desired academic progress** putting the student at-risk of dropping out of school.

According to DPI's Annual Report on Dropout Rates,¹¹⁷ attendance issues **were the most frequently** reported reason for a student dropping out during the 2020-2021 school year, accounting for almost half (46%) of all dropouts.

Dropping out of school can lead to **limited employment opportunities, job instability, and decreased earning potential**. Data from the U.S. Bureau of Labor Statistics¹¹⁸ shows workers with less than a high school diploma had lower earnings and higher unemployment in 2021 when compared to workers with a high school diploma. Specifically, workers with a high school diploma earned **\$9,516** (29%) more in 2021 than workers without a high school diploma.

Further, **promoting** students that **are not** prepared for the next grade level may also **put a strain** on schools and teachers since these students may require **more instruction, support, and interventions**. According to the American University School of Education,¹¹⁹ "Making up for lost instruction adds to [the teacher's] **workload**, and the **valuable classroom time** it takes up is a detriment to all students."

¹¹⁵ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022. <https://webservices.ncleg.gov/ViewDocSiteFile/72536>.

¹¹⁶ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022, Page 6.

¹¹⁷ DPI Annual Report on Dropout Rates, Consolidated Data Report 2020-2021, March 2022, Page 82. <https://www.dpi.nc.gov/data-reports/discipline-alp-and-dropout-data>.

¹¹⁸ Education pays, 2021, Career Outlook, U.S. Bureau of Labor Statistics, May 2022. <https://www.bls.gov/careeroutlook/2022/data-on-display/education-pays.htm>.

¹¹⁹ <https://soeonline.american.edu/blog/importance-of-school-attendance/>.

Caused by Challenges Experienced During COVID-19 Pandemic

According to the District, schools and students experienced many challenges during the COVID-19 pandemic that affected student attendance during the 2020-2021 school year. These challenges included:

- Increased student illness and quarantines.
- **Students lacked reliable internet connections or digital devices at home.**
- Parents with conflicting work and childcare responsibilities.
- **Decreased priority for attendance as students worked or assisted with siblings.**
- Increased remote instruction.

Also Caused by District Not Ensuring Schools Performed Actions Required by the State's Truancy Law

The District also **did not** monitor to ensure schools performed actions required by the state's Truancy Law during the 2020-2021 school year.

The state's Truancy Law **required** schools to perform **specific** actions for students with **excessive unexcused** absences.

However, auditors determined that schools did not perform required actions for students with **three, six, and ten or more** unexcused absences.

Not performing the actions required by the state's Truancy Law **increases** the **risk** students continue to miss school because schools and parents do not identify the causes of absences, and do not identify solutions to eliminate excessive absenteeism. See **Henderson County Public School District Finding 1** for further discussion.

State Law Required School Attendance

North Carolina General Statute required students to attend public school **continuously** during the period of time the public school was in session:

§ 115C-378. Children required to attend.

- (a) Every parent, guardian or custodian in this State having charge or control of a child between the ages of seven and 16 years shall cause **the child to attend school continuously for a period equal to the time which the public school to which the child is assigned shall be in session.** Every parent, guardian, or custodian in this State having charge or control of a child under age seven who is enrolled in a public school in grades kindergarten through two shall also cause **the child to attend school continuously for a period equal to the time which the public school to which the child is assigned shall be in session** unless the child has withdrawn from school. (*Emphasis Added*)

Henderson County Board of Education Policy Required Regular Attendance

Additionally, Henderson County Board of Education policy¹²⁰ states that regular attendance by every student is **mandatory**:

Policy Code: 4400 Attendance

School attendance and class participation are integral parts of academic achievement and the teaching-learning process. Through regular attendance, students develop patterns of behavior essential to professional and personal success in life. **Regular attendance by every student is mandatory.** (*Emphasis Added*)

RECOMMENDATIONS

DPI and District management should monitor student attendance data and analyze information to ensure schools are **(1)** identifying students at-risk for **chronic absenteeism**, **(2)** implementing appropriate interventions, and **(3)** successfully improving attendance for at-risk students.

District management should ensure schools perform **all** parental notifications for student absences and perform required actions to enforce the North Carolina Truancy Law.

The State Board of Education and the Henderson County Board of Education should consider including monitoring requirements in future board policies to ensure schools are enforcing the North Carolina Truancy Law and improving attendance for **chronically absent** students.

DISTRICT RESPONSE

See page 49 for Henderson County Public School's response to this finding.

¹²⁰ Henderson County Board of Education Policy Code: 4400 Attendance.

3. EIGHTY-SEVEN PERCENT OF HENDERSON COUNTY PUBLIC SCHOOL CHRONICALLY ABSENT STUDENTS WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR

Of the **13,044** students attending Henderson County Public Schools (District) during the 2020-2021 school year, **1,647** (13%) were determined to be **chronically absent**.¹²¹ Auditors analyzed **1,522**¹²² chronically absent students and determined **1,327** (87%) were either **promoted** to the next grade or **graduated**.

As a result, there is an **increased risk** that students who have missed valuable instruction time and are **promoted/allowed to graduate** may not have made **desired academic progress** and will experience **negative outcomes**.

Additionally, there is a risk that a **strain** will be placed on schools and teachers since promoting **chronically absent** students may require more **instruction, support, and interventions** that take up valuable classroom time.

There is **no** state law that **required** minimum days of attendance for promotion to the next grade or for graduation. According to state law¹²³ and Henderson County Board of Education policy,¹²⁴ the **school principal** has the authority to promote or retain students based on several factors that include the student's **classroom work, grades, test scores, and educational interests** of the student regardless of attendance.

As a part of this legislative required analysis, the Office of the State Auditor (OSA) "had" **planned to analyze the promotion and graduation decisions of chronically absent students made by school principals**. The analysis would have examined the justifications for the promotion or graduation decisions and determined if the justifications aligned with the District's promotion standards and criteria.

However, the District **does not** review promotion decisions for any students, **including chronically absent students**, to ensure the decisions followed the District's promotion standards and criteria. Additionally, the promotion standards related to attendance were **waived** during the 2020-2021 school year.

Therefore, OSA **did not** include an analysis of the justifications for the promotion or graduation decisions made by school principals of chronically absent students in this audit's scope.

A separate audit of student promotion and retention decisions will be considered by OSA in the future.

¹²¹ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

¹²² There were 125 chronically absent students identified in Henderson County Public School's Finding 2 that were not included in this test because they were not present in the retention, promotion, graduation data provided by the Department of Public Instruction. This represents students that withdrew or left school before the end of the school year.

¹²³ N.C.G.S. § 115C-288 (a).

¹²⁴ Henderson County Board of Education Policy Code: 3420 Student Promotion and Accountability.

Eighty-Seven Percent of Chronically Absent Students were Promoted to Next Grade or Graduated During the 2020-2021 School Year

Auditors analyzed 1,522¹²⁵ chronically absent¹²⁶ students that attended District schools during the 2020-2021 school year. Of the 1,522 chronically absent students, 1,327 (87%) were either **promoted** to the next grade or **graduated** from high school. See **Table 2** below.

**Table 2 – Chronically Absent Students Promoted or Graduated
Henderson County Public Schools
(2020-2021 School Year)**

	# Chronically Absent Students	Promoted or Graduated	
		# Chronically Absent Students	% Chronically Absent Students
Elementary	518	502	97%
Middle	420	414	99%
High	584	411	70%
Total	1,522	1,327	87%

Source: DPI attendance, promotion, retention, graduation data and auditor analysis.

The total number of **chronically absent** students that were **promoted** to the next grade or **graduated** in the 2020-2021 school year was **significantly** higher when compared to previous school years (pre-COVID-19).

Specifically, schools promoted **901** (212%) and **457** (53%) more chronically absent students in 2020-2021 when compared to 2019-2020¹²⁷ and 2018-2019, respectively. See **Table 3** on the following page and **Appendix, Table 8**.

¹²⁵ There were 125 chronically absent students identified in Henderson County Public School's Finding 2 that were not included in this test because they were not present in the retention, promotion, graduation data provided by the Department of Public Instruction. This represents students that withdrew or left school before the end of the school year.

¹²⁶ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

¹²⁷ Effective March 16, 2020, North Carolina public schools were closed for students and Henderson County Public School District schools switched to a 'Learn From Home' model for the remainder of the 2019-2020 school year. The attendance data shows no students were recorded absent during this time.

**Table 3 – Total Number of Chronically Absent Students Promoted/Graduated
Henderson County Public Schools
3-Year Comparison**

	2020-2021	2019-2020	Increase	% Change
Chronically Absent Students Promoted	1,327	426	901	212%
Total Chronically Absent Students	1,522	457	1,065	233%
	2020-2021	2018-2019	Increase	% Change
Chronically Absent Students Promoted	1,327	870	457	53%
Total Chronically Absent Students	1,522	972	550	57%

Source: DPI attendance, promotion, retention, graduation data and auditor analysis.

Additionally, not only were **1,327 of 1,522 (87%) chronically absent** students **promoted** or allowed to **graduate**, **327 of 1,327 (25%)** chronically absent students that were promoted missed more than **45** days (more than a quarter) of the 2020-2021 school year. This was a significant increase compared to school years 2019-2020 and 2018-2019 where **23 (5%)** and **59 (7%) chronically absent** students that were promoted or allowed to graduate missed more than **45** days of the school year. See **Appendix, Table 9**.

Increased Risk Promoted Students are Not Ready and Experience Negative Outcomes

Promoting **chronically absent** students that are not ready for the next grade level increases the risk of **learning challenges** and may result in **lower grades, lower test scores, decreased grade-level performance**, or students **dropping out of school**.

The Department of Public Instruction's (DPI) analysis of lost instructional time¹²⁸ during the pandemic acknowledged **the negative impact** of **chronic absenteeism** on student progress and performance.

According to DPI's analysis, students did not perform as expected for the 2020-2021 school year based on pre-pandemic learning trajectories and chronically absent students experienced larger negative impacts on performance. Specifically, the analysis determined "on average, students who were chronically absent performed **significantly worse than expected** compared to students who were not."¹²⁹

Further, students that miss valuable education time **may not** make **desired academic progress** putting the student at-risk of dropping out of school.

¹²⁸ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022. <https://webservices.ncleg.gov/ViewDocSiteFile/72536>.

¹²⁹ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022, Page 6.

According to DPI's Annual Report on Dropout Rates,¹³⁰ attendance issues **were the most frequently** reported reason for a student dropping out during the 2020-2021 school year, accounting for almost half (46%) of all dropouts.

Dropping out of school can lead to **limited employment opportunities, job instability, and decreased earning potential**. Data from the U.S. Bureau of Labor Statistics¹³¹ shows workers with less than a high school diploma had lower earnings and higher unemployment in 2021 when compared to workers with a high school diploma. Specifically, workers with a high school diploma earned **\$9,516** (29%) more in 2021 than workers without a high school diploma.

Further, **promoting** students that are not prepared for the next grade level may also put a **strain** on schools and teachers since these students may require **more instruction, support, and interventions**. According to the American University School of Education,¹³² "Making up for lost instruction adds to [the teacher's] **workload**, and the **valuable classroom time** it takes up is a detriment to all students."

Student Promotion and Retention Decisions Not Focused on Attendance

While DPI's analysis of lost instructional time¹³³ acknowledged the **negative impact** of **chronic absenteeism** on student progress and performance, **excessive absenteeism** did not appear to be a consideration in promotion or retention decisions.

There is **no** state law that **required** minimum days of attendance for promotion to the next grade or to graduate. Henderson County Board of Education policy **did establish** a minimum days of attendance necessary for course credit or promotion. However, this requirement was **waived** during the 2020-2021 school year due to the impact of the COVID-19 pandemic.

According to state law¹³⁴ and Henderson County Board of Education policy,¹³⁵ the **school principal** has the **authority** to **promote** or **retain** any student based on several factors that include the student's **classroom work, grades, test scores, and educational interests of the student**.

The District's promotion standards provide multiple criteria for assessing a student's readiness to progress to the next level of study such as **standardized test scores, formative and diagnostic assessments, grades, a portfolio of the student's work, and accepted standards for assessing developmental growth**.

¹³⁰ DPI Annual Report on Dropout Rates, Consolidated Data Report 2020-2021, March 2022, Page 82. <https://www.dpi.nc.gov/data-reports/discipline-alp-and-dropout-data>.

¹³¹ Education pays, 2021, Career Outlook, U.S. Bureau of Labor Statistics, May 2022. <https://www.bls.gov/careeroutlook/2022/data-on-display/education-pays.htm>.

¹³² <https://soeonline.american.edu/blog/importance-of-school-attendance/>.

¹³³ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022. <https://webservices.ncleg.gov/ViewDocSiteFile/72536>.

¹³⁴ N.C.G.S. § 115C-288(a).

¹³⁵ Henderson County Board of Education Policy Code: 3420 Student Promotion and Accountability.

Promotion in 9th grade through 12th grade is based on units of credit which may be earned by successful completion of specific courses as referenced in the District's Graduation Requirements policy.¹³⁶

As a part of this legislative required analysis, the Office of the State Auditor (OSA) "had" **planned to analyze the promotion decisions of chronically absent students** made by school principals. The analysis **would have examined the justifications** for the promotion or graduation decisions and determined if the justifications **aligned** with the District's promotion standards and criteria.

District management **stated** the District **requires** schools to **document** promotion or retention decisions for students that do not meet the minimum promotion standards. However, the District **does not** review promotion decisions for students, including chronically absent students, to ensure the decisions followed the District's promotion standards and criteria. Additionally, the **promotion standards** related to attendance were **waived** during the 2020-2021 school year.

Therefore, OSA **did not** include the analysis of promotion or graduation decisions made by school principals of chronically absent students in this audit's scope.

A separate audit of student promotion and retention decisions will be considered by OSA in the future.

RECOMMENDATIONS

The District should monitor to ensure schools follow approved promotion standards and criteria when students are promoted to the next grade level, especially for **chronically absent** students.

The State Board of Education and the Henderson County Board of Education should consider including monitoring requirements in future board policies to ensure schools follow approved promotion standards when **chronically absent students** are promoted or graduate to ensure student success at the next level.

DISTRICT RESPONSE

See page 49 for Henderson County Public School's response to this finding.

4. HENDERSON COUNTY PUBLIC SCHOOLS DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE

Henderson County Public Schools (District) did not monitor to ensure student attendance data entered into the Student Information System (SIS)¹³⁷ was **complete** and **accurate**. As a result, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make informed decisions regarding student **attendance**, student **interventions**, and any relevant **policies** or **procedures** necessary to **improve** student attendance. Additionally, the District would be **limited** in its ability to identify errors in recording attendance and to take timely corrective action, if necessary.

¹³⁶ Henderson County Board of Education Policy Code: 3460 Graduation Requirements.

¹³⁷ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

District management **stated** that it did not ensure that student attendance data was **complete** and **accurate** because the District relied on personnel at each District school to ensure attendance records were complete and accurate.

However, best practices identified by the Government Accountability Office (GAO) state that management should provide reasonable assurance that information used to support performance and decision-making is **complete** and **accurate**.

No District Monitoring of Student Attendance Data

The District did not monitor¹³⁸ to ensure that student attendance data during the 2020-2021 school year was **complete** and **accurate**.

Based on **discussions with school officials**,¹³⁹ individual schools performed various procedures to record daily student attendance and ensure complete and accurate data that included:

- Teachers took daily attendance to mark students **present-on-site**, **present-off-site**, or **unexcused absent**.
- Data managers¹⁴⁰ reviewed whether teachers submitted daily attendance for each student.
- Data managers reviewed documentation to determine whether it supported attendance modifications (tardies, late buses, field trips, excused absences, etc.).

Additionally, District management **stated** it provided schools with **(1)** guidance on core practices for interventions to reduce barriers and improve student academic participation and engagement during the pandemic, **(2)** help setting up bell schedules¹⁴¹ and attendance parameters¹⁴² in the Student Information System (SIS)¹⁴³ at the beginning of the school year, and **(3)** instructions on attendance procedures and changes to recording attendance. For example, the District provided instructions for using a new attendance code and how to consider a student present for attendance during remote instruction days.

However, the District **did not** perform procedures to ensure that student attendance data was **complete** and **accurate**. Specifically, the District **did not**:

- **Require** schools to document evidence for recording a student “**present-off-site**” during remote instruction days.¹⁴⁴

¹³⁸ Monitoring activities are established and operated by management to assess the quality of performance over time and promptly resolve identified issues.

¹³⁹ Based on comments made by school officials. Auditors did not confirm that these procedures were performed.

¹⁴⁰ Data Managers are school employees responsible for maintaining student data in the Student Information System including records of daily student attendance, absences, and tardiness.

¹⁴¹ Bell schedules define the start time and duration of each scheduled period in a school. Bell schedules represent the number of minutes that make up the school day and directly impact accurate daily attendance calculations.

¹⁴² Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

¹⁴³ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

¹⁴⁴ A student was “present-off-site” if the student participated in online class discussions, had a daily check-in or two-way communication with the teacher, or completed their assignments due each day.

- **Evaluate** whether procedures to **record** or **modify** daily student attendance were performed consistently across all District schools.
- **Evaluate** whether school attendance review procedures, at each school, would detect and correct errors. For example, schools lack procedures to detect errors after they occurred (e.g., record student present¹⁴⁵ when absent), or rely on parents to notify the school if attendance errors were identified (e.g., record student absent when present).
- **Review** student attendance data or reports for **completeness** and **accuracy**.
- **Review** school documentation to determine whether school officials maintained accurate records of attendance.¹⁴⁶

Resulted in Increased Risk of Erroneous Decision Making

Without ensuring **complete** and **accurate** student attendance data, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make informed decisions regarding **student attendance**, **student interventions**, and any relevant **policies** or **procedures** necessary to **improve** student attendance.

For example, the District, Department of Public Instruction, and State Board of Education may have **lacked** the **complete** and **accurate** data necessary to:

- Ensure students met District minimum attendance standards.
- Enforce North Carolina's Compulsory Attendance (Truancy) Law.¹⁴⁷
- Identify at-risk students that required additional support and interventions for attendance such as enrollment in summer school.
- Implement appropriate interventions to improve attendance at schools with high rates of absenteeism.
- Monitor the progress or success of interventions to improve attendance.
- Plan and allocate state and local funds impacted by student enrollment and membership.
- Report accurate numbers for student attendance, class sizes, or chronic absenteeism to state and federal stakeholders.

Additionally, without monitoring, it would be difficult for the District to ensure that accurate attendance records are kept. Specifically, the District **could not**:

¹⁴⁵ A student in the Student Information System is considered "present-on-site" by default until school personnel change the attendance of a student.

¹⁴⁶ Henderson County Board of Education Policy Code: 4400(A) - School officials shall keep accurate records of attendance, including accurate attendance records in each class.

¹⁴⁷ N.C.G.S. § 115C-378.

- **Know** whether school officials are keeping accurate attendance records.
- **Investigate** inaccuracies and take corrective action, if necessary.

Caused by the District Relying on Others to Ensure Complete and Accurate Attendance Data

According to **District management**, the District did not monitor attendance data because it relied on personnel at each District school to review daily attendance reports and expected school principals and data managers to ensure their attendance data was **complete** and **accurate**.

Best Practices Recommend Reasonable Assurance that Data is Complete and Accurate

There was **no** specific requirement in legislation or State or Henderson County Board of Education policy that **required** the District to monitor to ensure **complete** and **accurate** attendance data. However,

- Henderson County Board of Education policy¹⁴⁸ required school officials to keep accurate records of attendance, including accurate attendance records in each class and state attendance records that will be used to enforce the Truancy Law of North Carolina.
- N.C.G.S. § 115C-276(a) required the District Superintendent to carry out all rules and regulations of the Henderson County Board of Education.
- 16 N.C. Admin. Code 06E .0103 Enforcement stated that each District must enforce the state laws and regulations which relate to compulsory attendance.

Without monitoring, it would be difficult for the District to ensure school officials at each District school are keeping accurate records of attendance or enforcing North Carolina's Truancy Law.

In addition, best practices identified by the GAO¹⁴⁹ state that entity procedures should provide reasonable assurance that management information, such as public reports are "complete, accurate, and consistent to support performance and decision making."

The Committee on Sponsoring Organizations¹⁵⁰ (COSO) also states that the failure to use reliable data could result in erroneous decision-making:

Inaccurate or incomplete data, and the information derived from such data, could result in potentially erroneous judgments, estimates or other management decisions.

¹⁴⁸ Henderson County Board of Education Policy Code: 4400(A) - School officials shall keep accurate records of attendance, including accurate attendance records in each class.

¹⁴⁹ United States Government Accountability Office, Government Auditing Standards, 2018 Revision.

¹⁵⁰ Committee of Sponsoring Organizations, Internal Control - Integrated Framework, 2013 Update.

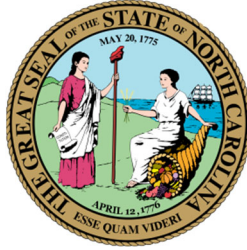
RECOMMENDATIONS

The District should monitor to ensure that student attendance data is complete and accurate. Specifically, the District should verify school officials at **each** District school keep **accurate** attendance records.

The State Board of Education and the Henderson County Board of Education should consider including District monitoring requirements in future board policies to ensure complete and accurate student attendance data.

DISTRICT RESPONSE

See page 49 for Henderson County Public School's response to this finding.



STATE AUDITOR'S RESPONSE TO HENDERSON COUNTY PUBLIC SCHOOLS

The Office of the State Auditor (OSA) is required to provide additional explanation when an agency's response could potentially **cloud an issue**, **mislead** the reader, or inappropriately **minimize the importance** of the auditor's findings.

Generally Accepted Government Auditing Standards state,

When the audited entity's comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity's comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement.

In its response, Henderson County Public Schools (District) disagreed with the audit's findings and made statements that could **mislead** the reader and **minimize the importance** of the auditor's findings and recommendations. To ensure the availability of complete and accurate information, OSA offers the following clarifications.

FIRST, the District stated:

Henderson County Public Schools respectfully disagrees with the results of this audit. It is our stance that the timeframe in which this analysis covers (school year 2020-2021) is not a representation of our typical application of policies and procedures but was impacted by effects of the global pandemic during that time period.

As demonstrated throughout the audit report, OSA and the audit findings **do not dispute** or **attempt to minimize** the impact and unprecedented challenges that the COVID-19 pandemic had on District **staff, families, students**, and **student attendance** during the 2020-2021 school year.

However, the District's response is **misleading**.

The legislation¹⁵¹ that initiated the Student Attendance and Truancy Analysis required the analysis to be done in response to the COVID-19 pandemic, i.e., for this atypical school year.

As the audit report clearly states, the District **did not** comply with North Carolina's Compulsory Attendance (Truancy) Law. Specifically, District schools did not perform required actions for students with **three, six, and ten or more** unexcused absences.

SECOND, the District stated:

Upon returning to fully in-person learning, we have continued to improve upon our practices to ensure alignment with North Carolina's compulsory attendance law while addressing continuing attendance concerns post-COVID.

The response leads the reader to think that the state's Truancy law is applicable to in-person attendance, only.

¹⁵¹ Session Law 2021-180 § 7.27(a)(14).

However, for the 2020-2021 school year, attendance codes in the Student Information System (SIS),¹⁵² were updated to include “**present-on-site**” and “**present-off-site**” to reflect the physical location where the student was receiving instruction.

The state's Truancy law was applicable to the attendance of students in a remote learning environment.

North Carolina's Truancy Law, including its required actions and responsibilities to be fulfilled by District staff, were not waived during the COVID-19 pandemic or school year 2020-2021.

To demonstrate the **impact** of any noncompliance with truancy policies and procedures as set forth by the state's Truancy Law, auditors also determined the magnitude of chronic absenteeism which may impact a student's **academic readiness** for **promotion** to the next grade or **graduation**.

The District's response also ignores that Henderson County Public School's analysis included a comparison of **chronic absenteeism** and the number of **chronically absent** students that were **promoted** to the next grade or **graduated** in school year 2020-2021 to school years 2019-2020 and 2018-2019 (pre-COVID-19). See Henderson County Public School's Findings 2 and 3 for further discussion.

THIRD, the District stated:

...it is concerning to see a report released that is based on information that only one of the six districts was able to fully provide.

The analysis of the findings, as well as the recommendations, show little to no variance between the six districts included in the audit.

The Districts response is **misleading** and **minimizes the importance** of the auditor's findings.

It is true that the Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to perform a **detailed analysis** of student attendance and truancy policies and procedures during the 2020-2021 school year for **five of six** school districts selected for audit.

However, as the report clearly states, despite the **data limitation**, auditors were able to perform some procedures at **all six school districts**. As the District's response stated, there was little to no variance among the six districts included in this analysis. The audit determined:

- **All** six school districts **did not** comply with North Carolina's Compulsory Attendance (Truancy) Law during the 2020-2021 school year. Specifically, District schools did not perform required actions for students with **three**, **six**, and **ten** or **more** unexcused absences.
- **All** six school districts **did not** monitor to ensure student attendance data was **complete** and **accurate**.

¹⁵² The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

Further, OSA simply cannot choose to not release a report because of a data limitation. Generally Accepted Government Auditing Standards require auditors to issue audit reports communicating the results of each completed performance audit.¹⁵³

The issued report would have included a full analysis of all six school districts selected for audit if DPI was **able** to provide the data necessary to **support** the audit findings and conclusions with **sufficient, appropriate evidence**.

FOURTH, the District stated:

...the recommendations do not include examples of exemplary practices. It is disappointing to go through an audit only to feel as though it was a wasted opportunity for improvement. We would recommend that any future analysis of student attendance be constructed in a manner that is beneficial to the organizations being monitored.

The Districts response is **not true** and **minimizes the importance** of the auditor's findings.

The audit report makes **10** unique, **actionable recommendations** to DPI, District management, staff, and State and local boards of education.

The District's response attempts to **distract the reader** from the issues identified and recommendations made in the audit's findings, many of which are under **direct control of District management and staff**.

The audit's recommendations directly address issues and opportunities identified in the audit to **reduce chronic absenteeism** and **improve student academic readiness** and **outcomes**. For example, there are recommendations made to District management to ensure District schools:

- Perform **all** parental notifications for student absences and perform and document required actions to enforce the North Carolina Truancy Law.

The state's Truancy law and its required actions are **meant** to **identify** students with **excessive, unexcused** absences and work with the student and student's family to **analyze the causes** of the absences and **determine the necessary steps** to get the student **back in school**.

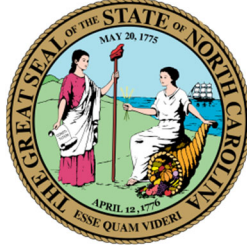
- Follow approved promotion standards and criteria when students are promoted to the next grade level, especially for **chronically absent** students.

Promoting **chronically absent** students increases the risk that a **strain** will be placed on schools and teachers **for years to come**. Students that are promoted to the next grade level but **are not** prepared, for reasons such as **chronic absenteeism**, may require **more instruction, support, and interventions**.¹⁵⁴

¹⁵³ United States Government Accountability Office, Government Auditing Standards, 2018 Revision. Paragraph 9.06.

¹⁵⁴ <https://soeonline.american.edu/blog/importance-of-school-attendance/>.

The **Governor**, **legislators**, and the **citizens** of North Carolina should consider these clarifications when evaluating the District's response to this audit's findings and recommendations.



RESPONSE FROM HENDERSON COUNTY PUBLIC SCHOOLS



**HENDERSON COUNTY
PUBLIC SCHOOLS**

414 Fourth Avenue West, Hendersonville, NC 28739-4261
Mark R. Garrett, Superintendent

Board of Public Education
Blair Craven, Chairperson
Jay Egolf, Vice Chairperson
Robert Bridges
Stacey Caskey
Shelia Dale
Alyssa Norman
Kathy Revis

September 25, 2023

The Honorable Beth A. Wood, State Auditor
Office of the State Auditor
20601 Mail Service Center
Raleigh, North Carolina 27699-0601

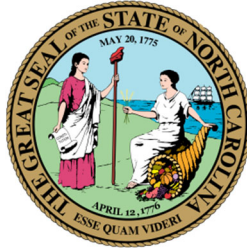
Dear Ms. Wood:

Henderson County Public Schools respectfully disagrees with the results of this audit. It is our stance that the timeframe in which this analysis covers (school year 2020-2021) is not a representation of our typical application of policies and procedures but was impacted by effects of the global pandemic during that time period. Upon returning to fully in-person learning, we have continued to improve upon our practices to ensure alignment with North Carolina's compulsory attendance law while addressing continuing attendance concerns post-COVID.

In addition, it is concerning to see a report released that is based on information that only one of the six districts was able to fully provide. The analysis of the findings, as well as the recommendations, show little to no variance between the six districts included in the audit. In addition, the recommendations do not include examples of exemplary practices. It is disappointing to go through an audit only to feel as though it was a wasted opportunity for improvement. We would recommend that any future analysis of student attendance be constructed in a manner that is beneficial to the organizations being monitored.

Respectfully,

Mark R. Garrett
Superintendent
Henderson County Public Schools



CHARLOTTE- MECKLENBURG SCHOOLS

Auditors encountered a data limitation for **Charlotte-Mecklenburg Schools**.

As a result, a **detailed analysis** of student attendance and truancy policies and procedures during the 2020-2021 school year could not be performed. Specifically, the attendance data for Charlotte-Mecklenburg Schools (District) could not be analyzed to reliably determine:

- How many students attending schools within the District were truant and had **three or more** unexcused absences during the 2020-2021 school year.
- How many students attending schools within the District were **chronically absent** during the 2020-2021 school year.
- How many students attending schools within the District that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or **graduated**.

This occurred because the North Carolina Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to perform the analysis and support the audit findings and conclusions with sufficient, appropriate evidence.

(See Finding 1 on page 16 for further discussion)

Charlotte-Mecklenburg Schools

Charlotte-Mecklenburg Schools is in the southwest region of North Carolina and is one of the largest employers in Mecklenburg County with more than **18,000** employees. Charlotte-Mecklenburg Schools had a total of **176** schools during the 2020-2021 school year and was considered a **large** school district for this audit.

1. CHARLOTTE-MECKLENBURG SCHOOLS DID NOT COMPLY WITH NORTH CAROLINA'S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR

Auditor's Note: The Department of Public Instruction (DPI) could not provide the student attendance data necessary to determine the total number of truant students¹⁵⁵ that attended the Charlotte-Mecklenburg Schools (District) during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not complete or accurate.¹⁵⁶ See Finding 1 on page 16 for further discussion.

However, using the data provided, auditors were able to determine whether District schools performed required actions for a sample of students with three, six, and ten or more unexcused absences.

While auditors were able to determine whether or not the District performed the required actions for truant students, auditors could not determine the extent of truancy across all schools and all students in the District.

The District **did not** comply with North Carolina's Compulsory Attendance (Truancy) Law during the 2020-2021 school year.¹⁵⁷ As a result, there was an increased risk that students would become **chronically absent** and experience **negative outcomes**.

The District did not comply with the Truancy Law because **(1)** District management did not ensure that District schools performed required truancy actions, and **(2)** District schools prioritized non-truancy actions during the COVID-19 pandemic.

However, state law¹⁵⁸ required schools to perform specific actions for students with excessive, **unexcused** absences.

Charlotte-Mecklenburg Schools Did Not Comply with North Carolina's Compulsory Attendance Law

The District did not comply with North Carolina's Truancy Law during the 2020-2021 school year. Specifically, District schools did not perform required actions for students with **three**, **six**, and **ten** or **more** unexcused absences.

¹⁵⁵ Students with three or more unexcused absences.

¹⁵⁶ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

¹⁵⁷ North Carolina's Truancy law was not waived during the COVID-19 pandemic.

¹⁵⁸ N.C.G.S. § 115C-378 (e) and (f). These requirements were not waived during the COVID-19 pandemic.

Three Unexcused Absences

Auditors tested a sample of 60 students with **three to five** unexcused absences and determined that schools did not notify the parent after three **unexcused** absences for **38 of 60 (63%)** students.¹⁵⁹

After **three unexcused** absences, the principal must notify the parent or guardian of the child's excessive (**unexcused**) absence.¹⁶⁰ This notification can occur via letter, phone call, email, in-person meeting, or other type of communication.

Six Unexcused Absences

Auditors tested a sample of 60 students with **six to nine** unexcused absences and determined:¹⁶¹

- **40 of 60 (67%)** students' parents were not notified that they may be in violation of the Truancy Law after the student accumulated **six** unexcused absences.
- **50 of 60 (83%)** students' school attendance counselors did not work with the family to analyze causes of absences to eliminate the problem.

After **six unexcused** absences, the principal must notify the student's parent or guardian by mail that they may be in violation of the Truancy Law and may be prosecuted if the absences cannot be justified under the established attendance policies of the state and local boards of education.

Once the parents are notified, the school attendance counselor must work with the child and the child's family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem.¹⁶²

Ten Unexcused Absences

Auditors tested a sample of 60 students with **ten or more** unexcused absences and determined:¹⁶³

- **37 of 60 (62%)** students' parents were not notified after the student accumulated **ten** unexcused absences.

¹⁵⁹ Sample included students with **three to five** unexcused absences. Auditor tests included determining whether actions required after three **unexcused** absences occurred. Students included in this sample did not have more than five unexcused absences.

¹⁶⁰ N.C.G.S. § 115C-378 (e).

¹⁶¹ Sample included students with **six to nine** unexcused absences. Auditor tests included determining whether actions required after six **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third unexcused absence occurred. Additionally, students included in this sample did not have more than nine unexcused absences.

¹⁶² N.C.G.S. § 115C-378 (e).

¹⁶³ Sample included students with **ten or more** unexcused absences. Auditor tests included determining whether actions required after ten **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third and sixth unexcused absences occurred.

- **56 of 60 (93%)** the principal did not determine whether the parent made a good faith effort to comply with law.
- **No** referrals or complaints were filed with the district attorney, county director of social services, or juvenile court counselor based on determination of good faith effort.

After **ten unexcused** absences, the principal should determine whether the parent or guardian received notification pursuant to this section and made a good faith effort to comply with the law.¹⁶⁴

- If **NO** good faith effort – the principal shall notify the district attorney and the director of social services of the county where the child resides.
- If **YES** good faith effort - the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

Increased Risk Students Continue Unexcused Absences, Become Chronically Absent, and Experience Negative Outcomes

Because District schools did not perform actions required by the state's Truancy Law, there was an **increased risk** that schools and parents would not **identify** the causes of absences or **identify** solutions to eliminate excessive absenteeism.

As a result, students were at an **increased risk** to continue to miss school, become **chronically absent**,¹⁶⁵ and experience **negative outcomes**. Potential negative outcomes include falling behind in school which could result in **lower test scores, decreased grade-level performance, lack of grade promotion, or dropping out** of school.

DPI's analysis of lost instructional time¹⁶⁶ during the pandemic acknowledged **the negative impact** of **chronic absenteeism** on student progress and performance.

According to DPI's analysis, students did not perform as expected for the 2020-2021 school year based on pre-pandemic learning trajectories and **chronically absent** students experienced larger **negative impacts** on performance. Specifically, the analysis determined "on average, students who were **chronically absent** performed **significantly worse than expected** compared to students who were not."¹⁶⁷

Further, students that miss valuable education time may not make **desired academic progress** putting the student at-risk of dropping out of school.

According to DPI's Annual Report on Dropout Rates,¹⁶⁸ attendance issues **were the most frequently** reported reason for a student dropping out during the 2020-2021 school year, accounting for almost half (46%) of all dropouts.

¹⁶⁴ N.C.G.S. § 115C-378 (f).

¹⁶⁵ A chronically absent student is one whose total number of absences is equal to or greater than 10 percent of the total number of days enrolled in school during the school year.

¹⁶⁶ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022. <https://webservices.ncleg.gov/ViewDocSiteFile/72536>.

¹⁶⁷ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022, Page 6.

¹⁶⁸ DPI Annual Report on Dropout Rates, Consolidated Data Report 2020-2021, March 2022, Page 82. <https://www.dpi.nc.gov/data-reports/discipline-alp-and-dropout-data>.

Dropping out of school can lead to **limited employment opportunities, job instability, and decreased earning potential**. Data from the U.S. Bureau of Labor Statistics¹⁶⁹ shows workers with less than a high school diploma had lower earnings and higher unemployment in 2021 when compared to workers with a high school diploma. Specifically, workers with a high school diploma earned **\$9,516** (29%) more in 2021 than workers without a high school diploma.

Caused by Lack of Monitoring from District Management

The District **did not** comply with the state's Truancy Law because District management **did not** monitor to ensure District schools performed actions required by the state's Truancy Law. Potential monitoring procedures could include:

- Evaluating each school's risk of not following the Truancy Law to determine the appropriate selection, scope, and frequency of monitoring.
- Developing a monitoring plan and schedule based on each school's level of risk of noncompliance to determine the number of schools and students selected for review.
- Reviewing evidence of parental notifications for absences, school counselors working with the family, principal's good-faith determinations, and referrals or complaints filed based on good faith determination.
- Evaluating any issues or noncompliance identified during the review and requiring schools to develop a plan to correct noncompliance. Follow-up to ensure schools take timely and appropriate corrective action.

Prior to the 2020-2021 school year, the District performed limited reviews of attendance records for a sample of District schools to determine if the schools maintained documentation in students' cumulative records. For example, the District would review:

- Schools maintaining Principal's Monthly Reports¹⁷⁰ for five schools years.
- Attendance sign-in/sign-out logs at each school.
- Excused absence support for a selected number of students.
- Absence notifications and truancy letters for a selected number of students.
- Support for submitting attendance for teachers that did not take attendance on specific dates.

However, these reviews were **suspended** during the 2020-2021 school year due to the impact of the COVID-19 pandemic.

¹⁶⁹ Education pays, 2021, Career Outlook, U.S. Bureau of Labor Statistics, May 2022. <https://www.bls.gov/careeroutlook/2022/data-on-display/education-pays.htm>.

¹⁷⁰ The Principal's Monthly Report (PMR) contains enrollment, membership, and attendance information that is retrieved from the Student Information System at the end of each school month. The PMR data is the source data for calculating Initial Enrollment, Average Daily Membership, and Average Daily Attendance.

Without monitoring, District management could not ensure each District school:

- **Maintained** documentation according to board policy.¹⁷¹
- **Completed** parental notifications at **three**, **six**, and **ten** unexcused absences.
- **Analyzed** causes and determined steps to eliminate attendance issues.
- **Determined** good faith efforts of parents and notified the district attorney, director of social services, or juvenile court counselor, when necessary.

Also Caused by Schools Prioritizing Non-Truancy Actions

Additionally, in the midst of the COVID-19 pandemic, school officials stated they experienced high turnover with school personnel responsible for maintaining attendance documentation and prioritized **non-truancy** actions during the 2020-2021 school year.

For example, school officials stated that they focused their attention on keeping students engaged during remote learning, ensuring students had resources to address health concerns, social needs (food, shelter, clothing, school supplies), technology needs (internet connection, laptops, hotspots), and language barrier needs.

While those actions prioritized by schools were necessary and important, those efforts do not directly communicate **unexcused** absences to parents or guardians and identify solutions to eliminate the student's **unexcused** absences. If truant students are not in school, **none** of the focused efforts described above will be available to the students.

The state's Truancy law and its required actions are meant to identify students with **excessive**, **unexcused** absences and work with the child and child's family to analyze the causes of the absences and determine the necessary steps to get the child back in school.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

State Law Required Schools to Perform Actions for Students with Excessive Unexcused Absences

The North Carolina Truancy Law required schools to perform specific actions for students with excessive **unexcused** absences:

North Carolina General Statutes

§ 115C-378 (e) and (f). Children required to attend.

- The principal shall notify the parent of his or her child's excessive absences after the child has accumulated **three** unexcused absences in a school year.

¹⁷¹ Charlotte-Mecklenburg Schools Board of Education Policy S-ATT/R: Attendance Monitoring/Accounting - teachers must maintain an accurate attendance record for each student and that schools must document all truancy notifications in the student's cumulative record.

- After not more than **six** unexcused absences, the principal shall notify the parent by mail that he or she may be in violation of the Compulsory Attendance Law. Once the parents are notified, the school attendance counselor shall work with the child's family to analyze the causes of the absences and determine steps to eliminate the problem.
- After **10** accumulated unexcused absences in a school year, the principal shall review any report or investigation prepared under G.S. 115C-381 and determine whether the parent has received notification pursuant to this section and made a good faith effort to comply with the law.
 - If the principal determines that the parent has **not made a good faith effort** to comply with the law, the principal shall notify the district attorney and the director of social services of the county where the child resides.
 - If the principal determines that the parent has **made a good faith effort** to comply with the law, the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

RECOMMENDATIONS

District management should monitor to ensure each District school complies with the North Carolina Truancy Law. Specifically, District management should ensure that District schools perform all required actions for students with **three, six, and ten or more** unexcused absences.

District management should ensure that school officials at each District school document all required actions and maintain documentation to demonstrate compliance with the Truancy law.

DISTRICT RESPONSE

See page 62 for the Charlotte-Mecklenburg School's response to this finding.

2. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING CHARLOTTE-MECKLENBURG SCHOOLS DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED

The Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to determine how many students attending Charlotte-Mecklenburg Schools were **chronically absent**¹⁷² during the 2020-2021 school year. Specifically, student attendance data provided by DPI **was not complete or accurate**.¹⁷³

¹⁷² Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

¹⁷³ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed for Charlotte-Mecklenburg Schools.

The student attendance data provided was **incomplete** and **inaccurate** because DPI **(1)** lacked oversight of the Student Information System (SIS)¹⁷⁴ vendor and could not validate the attendance data provided by the vendor, and **(2)** did not ensure school districts and schools entered attendance parameters¹⁷⁵ in the SIS in accordance with DPI instructions. **See Finding 1 on page 16 for further discussion.**

3. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING CHARLOTTE-MECKLENBURG SCHOOLS THAT WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED

The Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to determine how many **chronically absent**¹⁷⁶ students attending Charlotte-Mecklenburg Schools were **promoted** or **graduated** during the 2020-2021 school year. Specifically, student attendance data provided by DPI **was not complete or accurate**.¹⁷⁷

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed for Charlotte-Mecklenburg Schools.

The student attendance data provided was **incomplete** and **inaccurate** because DPI **(1)** lacked oversight of the Student Information System (SIS)¹⁷⁸ vendor and could not validate the attendance data provided by the vendor, and **(2)** did not ensure school districts and schools entered attendance parameters¹⁷⁹ in the SIS in accordance with DPI instructions. **See Finding 1 on page 16 for further discussion.**

¹⁷⁴ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

¹⁷⁵ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

¹⁷⁶ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

¹⁷⁷ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

¹⁷⁸ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

¹⁷⁹ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

4. CHARLOTTE-MECKLENBURG SCHOOLS DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE

Charlotte-Mecklenburg Schools (District) **did not** monitor to ensure student attendance data entered into the Student Information System (SIS)¹⁸⁰ was **complete** and **accurate**. As a result, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make informed decisions regarding student **attendance**, student **interventions**, and any **relevant policies** or **procedures** necessary to **improve** student attendance. Additionally, the District would be **limited** in its ability to **identify** errors in recording attendance and to **take** timely corrective action, if necessary.

District management **stated** that it did not ensure that student attendance data was complete and accurate because the District relied on personnel at each District school to ensure attendance records were **complete** and **accurate**.

However, best practices identified by the Government Accountability Office (GAO) state that management should provide reasonable assurance that information used to support performance and decision-making is **complete** and **accurate**.

No District Monitoring of Student Attendance Data

The District did not monitor¹⁸¹ to ensure that student attendance data during the 2020-2021 school year was **complete** and **accurate**.

Based on discussions with school officials,¹⁸² individual schools performed various procedures to record daily student attendance and ensure complete and accurate data that included:

- Teachers took daily attendance to mark students **present-on-site**, **present-off-site**, or unexcused absent.
- Data managers¹⁸³ reviewed whether teachers submitted daily attendance for each student.
- Data managers reviewed documentation to determine whether it supported attendance modifications (tardies, late buses, field trips, excused absences, etc.).

Additionally, District management **stated** it provided schools with instructions on attendance procedures and changes to recording attendance. For example, the District provided instructions for using a new attendance code and how to consider a student present for daily attendance during remote instruction days.

¹⁸⁰ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

¹⁸¹ Monitoring activities are established and operated by management to assess the quality of performance over time and promptly resolve identified issues.

¹⁸² Based on comments made by school officials. Auditors did not confirm that these procedures were performed.

¹⁸³ Data Managers are school employees responsible for maintaining student data in the SIS including records of daily student attendance, absences, and tardiness.

Prior to the 2020-2021 school year, the District performed limited reviews of attendance records for a sample of District schools to determine if the schools maintained documentation in students' cumulative records. For example, the District would review:

- School Principal's Monthly Reports¹⁸⁴ for five years.
- Attendance sign-in/sign-out logs at each school.
- Excused absence support for a selected number of students.
- Absence notifications and truancy letters for a selected number of students.
- Support for submitting attendance for teachers that did not take attendance on specific dates.

However, these reviews were **suspended** during the 2020-2021 school year due to the impact of the COVID-19 pandemic.

The District did not perform procedures to ensure that student attendance data was **complete** and **accurate** during the 2020-2021 school year. Specifically, the District **did not**:

- **Require** schools to document evidence for recording a student "**present-off-site**" during remote instruction days.¹⁸⁵
- **Evaluate** whether procedures to record or modify daily student attendance were performed consistently across all District schools.
- **Evaluate** whether school attendance review procedures, at each school, would detect and correct errors. For example, schools lack procedures to detect errors after they occurred (e.g., record student present¹⁸⁶ when absent), or rely on parents to notify the school if attendance errors were identified (e.g., record student absent when present).
- **Review** student attendance data or reports for **completeness** and **accuracy**.
- **Review** school documentation to determine whether school officials maintained **accurate** records of attendance.¹⁸⁷

¹⁸⁴ The Principal's Monthly Report (PMR) contains enrollment, membership, and attendance information that is retrieved from the Student Information System at the end of each school month. The PMR data is the source data for calculating Initial Enrollment, Average Daily Membership, and Average Daily Attendance.

¹⁸⁵ A student was "present-off-site" if the student participated in online class discussions, had a daily check-in or two-way communication with the teacher, or completed their assignments due each day.

¹⁸⁶ A student in the Student Information System is considered "present-on-site" by default until school personnel change the attendance of a student.

¹⁸⁷ Charlotte-Mecklenburg Schools Board of Education Policy S-ATT/R: Attendance Monitoring/Accounting - teachers must maintain an accurate attendance record for each student.

Resulted in Increased Risk of Erroneous Decision Making

Without ensuring **complete** and **accurate** student attendance data, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make informed decisions regarding student **attendance**, student **interventions**, and any **relevant policies** or **procedures** necessary to **improve** student attendance.

For example, the District, Department of Public Instruction, and State Board of Education may have **lacked** the **complete** and **accurate** data necessary to:

- Enforce North Carolina's Compulsory Attendance (Truancy) Law.¹⁸⁸
- Identify at-risk students that required additional support and interventions for attendance such as enrollment in summer school.
- Implement appropriate interventions to improve attendance at schools with high rates of absenteeism.
- Monitor the progress or success of interventions to improve attendance.
- Plan and allocate state and local funds impacted by student enrollment and membership.
- Report accurate numbers for student attendance, class sizes, or chronic absenteeism to state and federal stakeholders.

Additionally, without monitoring, it would be difficult for the District to ensure that accurate attendance records are kept. Specifically, the District **could not**:

- **Know** whether school officials are keeping accurate attendance records.
- **Investigate** inaccuracies and take corrective action, if necessary.

Caused by the District Relying on Others to Ensure Complete and Accurate Attendance Data

According to District management, the District did not monitor attendance data because it relied on personnel at each District school to review daily attendance reports and expected school principals and data managers to ensure their attendance data was complete and accurate.

Best Practices Recommend Reasonable Assurance that Data is Complete and Accurate

There was **no** specific requirement in legislation or State or Charlotte-Mecklenburg Schools Board of Education policy that **required** the District to monitor to ensure **complete** and **accurate** attendance data. However,

- Charlotte-Mecklenburg Schools Board of Education policy¹⁸⁹ required school teachers to keep accurate records of attendance, including accurate attendance records in each class and state attendance records that will be used to enforce the Truancy Law of North Carolina.

¹⁸⁸ N.C.G.S. § 115C-378.

¹⁸⁹ Charlotte-Mecklenburg Schools Board of Education Policy S-ATT/R: Attendance Monitoring/Accounting - teachers must maintain an accurate attendance record for each student.

- N.C.G.S. § 115C-276(a) required the District Superintendent to carry out all rules and regulations of the Charlotte-Mecklenburg Schools Board of Education.
- 16 N.C. Admin. Code 06E .0103 Enforcement stated that each District must enforce the state laws and regulations which relate to compulsory attendance.

Without monitoring, it would be difficult for the District to ensure school officials at each District school are keeping accurate records of attendance or enforcing North Carolina's Truancy Law.

In addition, best practices identified by the GAO¹⁹⁰ state that entity procedures should provide reasonable assurance that management information, such as public reports are "complete, accurate, and consistent to support performance and decision making."

The Committee on Sponsoring Organizations¹⁹¹ (COSO) also states that the failure to use reliable data could result in erroneous decision-making:

Inaccurate or incomplete data, and the information derived from such data, could result in potentially erroneous judgments, estimates or other management decisions.

RECOMMENDATIONS

The District should monitor to ensure that student attendance data is **complete** and **accurate**. Specifically, the District should verify school officials at **each** District school keep accurate attendance records.

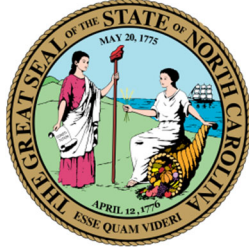
The State Board of Education and the Charlotte-Mecklenburg School's Board of Education should consider including District monitoring requirements in future board policies to ensure complete and accurate student attendance data.

DISTRICT RESPONSE

See page 62 for the Charlotte-Mecklenburg School's response to this finding.

¹⁹⁰ United States Government Accountability Office, Government Auditing Standards, 2018 Revision.

¹⁹¹ Committee of Sponsoring Organizations, Internal Control - Integrated Framework, 2013 Update.



STATE AUDITOR'S RESPONSE TO CHARLOTTE- MECKLENBURG SCHOOLS

The Office of the State Auditor (OSA) is required to provide additional explanation when an agency's response could potentially **cloud an issue**, **mislead** the reader, or inappropriately **minimize the importance** of the auditor's findings.

Generally Accepted Government Auditing Standards state,

When the audited entity's comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity's comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement.

In its response, Charlotte-Mecklenburg Schools (District) disagreed with the audit's findings and made statements that could **mislead** the reader and **minimize the importance** of the auditor's findings and recommendations. To ensure the availability of complete and accurate information, OSA offers the following clarifications.

In its response, the District stated:

The auditors failed to adequately consider the unprecedented global pandemic that raged during the 2020-2021 school year.

The District worked to adhere to attendance and truancy laws, but the District's primary focus was supporting its people.

As demonstrated throughout the audit report, OSA and the audit findings **do not dispute** or **attempt to minimize** the impact and unprecedented challenges that the COVID-19 pandemic had on District **staff, families, students**, and **student attendance** during the 2020-2021 school year.

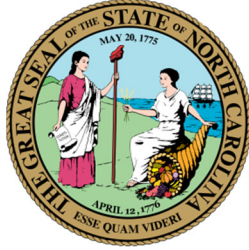
However, the audit found that required truancy actions were **not performed**. As a result, there was an **increased risk** that students would become **chronically absent** and experience **negative outcomes**.

While the District prioritized necessary and important **non-truancy** actions during the 2020-2021 school year, those efforts **do not** directly communicate **unexcused** absences to parents or guardians and identify solutions to eliminate the student's **unexcused** absences. **The fact remains that a student that is not in class has little, if any, opportunity to learn.**

The state's Truancy law and its required actions are **meant** to **identify** students with **excessive, unexcused** absences and work with the student and student's family to **analyze the causes** of the absences and **determine the necessary steps** to get the student **back in school**.

North Carolina's Truancy Law, including its required actions and responsibilities to be fulfilled by District staff, were not waived during the COVID-19 pandemic or school year 2020-2021.

The **Governor, legislators**, and the **citizens** of North Carolina should consider these clarifications when evaluating the District's response to this audit's findings and recommendations.



RESPONSE FROM CHARLOTTE-MECKLENBURG SCHOOLS

Office of the Superintendent
4421 Stuart Andrew Blvd., Suite 100
Charlotte, NC 28217

September 27, 2023

The Honorable Beth A. Wood, State Auditor
Office of the State Auditor
20601 Mail Service Center
Raleigh, North Carolina 27699-0601

RE: Charlotte Mecklenburg Schools Response to Student Attendance and Truancy Analysis, 2020-2021 School Year

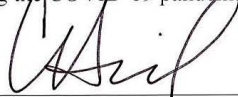
Dear Ms. Wood:

Charlotte-Mecklenburg Schools (CMS) is comprised of 184 schools and more than 147,000 students. CMS is the second largest school district in North Carolina and the eighteenth largest district in the nation. The District is racially diverse and encompasses a large variety of socio-economic levels.

Charlotte Mecklenburg Schools has reviewed the draft report and respectfully disagrees with the findings and recommendations outlined in the Student Attendance and Truancy Analysis for the 2020-2021 school year.

The auditors failed to adequately consider the unprecedented global pandemic that raged during the 2020-2021 school year. Charlotte Mecklenburg Schools primarily operated virtually during the 2020-2021 school year, and the District devoted considerable resources to provide technology, internet access, and quality virtual instruction to students and safety measures for staff and students. Further, students and staff and their families were critically impacted by the pandemic inside and outside of schools. Therefore, Charlotte-Mecklenburg Schools dedicated significant resources to support students and staff whose families struggled with physical health, mental health, food insecurity, housing insecurity, lack of childcare, financial insecurity, language barriers, and the deaths of loved ones. The District worked to adhere to attendance and truancy laws, but the District's primary focus was supporting its people.

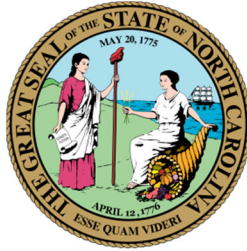
As a result of this audit, Charlotte Mecklenburg Schools has implemented new policies and processes to ensure that attendance and truancy laws are followed, and that all data is complete and accurate. The District is committed to bridging the gap in learning that impacted all students during the COVID-19 pandemic.



Dr. Crystal Hill, Ed.D.
Superintendent



CharMeckSchools     wearecms.com



WINSTON- SALEM/FORSYTH COUNTY SCHOOLS

Auditors encountered a data limitation for **Winston-Salem/Forsyth County Schools**.

As a result, a **detailed analysis** of student attendance and truancy policies and procedures during the 2020-2021 school year could not be performed. Specifically, the attendance data for Winston-Salem/Forsyth County Schools (District) **could not** be analyzed to reliably determine:

- How many students attending schools within the District were truant and had **three or more** unexcused absences during the 2020-2021 school year.
- How many students attending schools within the District were **chronically absent** during the 2020-2021 school year.
- How many students attending schools within the District that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or **graduated**.

This occurred because the North Carolina Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to perform the analysis and support the audit findings and conclusions with sufficient, appropriate evidence.

(See Finding 1 on page 16 for further discussion)

Winston-Salem/Forsyth County Schools

Winston-Salem/Forsyth County Schools is in the piedmont-triad region of North Carolina with more than **7,400** employees. Winston-Salem/Forsyth County Schools had a total of **76** schools during the 2020-2021 school year and was considered a **large** school district for this audit.

1. WINSTON-SALEM/FORSYTH COUNTY SCHOOLS DID NOT COMPLY WITH NORTH CAROLINA'S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR

Auditor's Note: The Department of Public Instruction (DPI) could not provide the student attendance data necessary to determine the total number of truant students¹⁹² that attended the Winston-Salem/Forsyth County Schools (District) during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not complete or accurate.¹⁹³ See Finding 1 on page 16 for further discussion.

However, using the data provided, auditors were able to determine whether schools performed required actions for a sample of students with three, six, and ten or more unexcused absences.

While auditors were able to determine whether or not the District performed the required actions for truant students, auditors could not determine the extent of truancy across all schools and all students in the District.

The District **did not** comply with North Carolina's Compulsory Attendance (Truancy) Law during the 2020-2021 school year.¹⁹⁴ As a result, there was an increased risk that students would become **chronically absent** and experience **negative outcomes**.

The District did not comply with the Truancy Law because **(1)** District management did not ensure that District schools performed required truancy actions, and **(2)** the District and District schools prioritized non-truancy actions during the COVID-19 pandemic.

However, state law¹⁹⁵ required schools to perform specific actions for students with excessive, **unexcused** absences.

Winston-Salem/Forsyth County Schools Did Not Comply with North Carolina's Compulsory Attendance Law

The District did not comply with North Carolina's Truancy Law during the 2020-2021 school year. Specifically, District schools did not perform required actions for students with **three**, **six**, and **ten or more** unexcused absences.

¹⁹² Students with three or more unexcused absences.

¹⁹³ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

¹⁹⁴ North Carolina's Truancy Law was not waived during the COVID-19 pandemic.

¹⁹⁵ N.C.G.S. § 115C-378 (e) and (f). These requirements were not waived during the COVID-19 pandemic.

Three Unexcused Absences

Auditors tested a sample of 60 students with **three to five** unexcused absences and determined that schools did not notify the parent after **three** unexcused absences for **31 of 60 (52%)** students.¹⁹⁶

After **three unexcused** absences, the principal must notify the parent or guardian of the child's excessive (**unexcused**) absences.¹⁹⁷ This notification can occur via letter, phone call, email, in-person meeting, or other type of communication.

Six Unexcused Absences

Auditors tested a sample of 60 students with **six to nine** unexcused absences and determined:¹⁹⁸

- **37 of 60 (62%)** students' parents were not notified that they may be in violation of the Truancy Law after the student accumulated **six** unexcused absences.
- **44 of 60 (73%)** students' school attendance counselors did not work with the family to analyze causes of absences to eliminate the problem.

After **six unexcused** absences, the principal must notify the student's parent or guardian by mail that they may be in violation of the Truancy Law and may be prosecuted if the absences cannot be justified under the established attendance policies of the state and local boards of education.

Once the parents are notified, the school attendance counselor must work with the child and the child's family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem.¹⁹⁹

Ten Unexcused Absences

Auditors tested a sample of 60 students with **ten or more** unexcused absences and determined:²⁰⁰

- **29 of 60 (48%)** students' parents were not notified after the student accumulated **ten** unexcused absences.

¹⁹⁶ Sample included students with **three to five** unexcused absences. Auditor tests included determining whether actions required after three **unexcused** absences occurred. Students included in this sample did not have more than five unexcused absences.

¹⁹⁷ N.C.G.S. § 115C-378 (e).

¹⁹⁸ Sample included students with **six to nine unexcused** absences. Auditor tests included determining whether actions required after six **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third unexcused absence occurred. Additionally, students included in this sample did not have more than nine unexcused absences.

¹⁹⁹ N.C.G.S. § 115C-378 (e).

²⁰⁰ Sample included students with **ten or more** unexcused absences. Auditor tests included determining whether actions required after ten **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third and sixth unexcused absences occurred.

- **51 of 60 (85%)** the principal did not determine whether the parent made a good faith effort to comply with law.
- **No** referrals or complaints were filed with district attorney, county director of social services, or juvenile court counselor based on determination of good faith effort.

After **ten unexcused** absences, the principal should determine whether the parent or guardian received notification pursuant to this section and made a good faith effort to comply with the law.²⁰¹

- If NO good faith effort – the principal shall notify the district attorney and the director of social services of the county where the child resides.
- If YES good faith effort - the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

Increased Risk Students Continue Unexcused Absences, Become Chronically Absent, and Experience Negative Outcomes

Because District schools did not perform actions required by the state's Truancy Law, there was an increased risk schools and parents do not **identify the causes of absences**, and do not **identify solutions** to eliminate excessive absenteeism.

As a result, students were at an **increased risk** to continue to miss school, become **chronically absent**,²⁰² and experience **negative outcomes**. Potential negative outcomes include falling behind in school which could result in **lower test scores, decreased grade-level performance, lack of grade promotion, or dropping out** of school.

DPI's analysis of lost instructional time²⁰³ during the pandemic acknowledged **the negative impact** of **chronic absenteeism** on student progress and performance.

According to DPI's analysis, students did not perform as expected for the 2020-2021 school year based on pre-pandemic learning trajectories and **chronically absent** students experienced larger **negative impacts** on performance. Specifically, the analysis determined "on average, students who were **chronically absent** performed **significantly worse than expected** compared to students who were not."²⁰⁴

Further, students that miss valuable education time may not make **desired academic progress** putting the student at-risk of dropping out of school.

According to DPI's Annual Report on Dropout Rates,²⁰⁵ attendance issues **were the most frequently** reported reason for a student dropping out during the 2020-2021 school year, accounting for almost half (46%) of all dropouts.

²⁰¹ N.C.G.S. § 115C-378 (f).

²⁰² A chronically absent student is one whose total number of absences is equal to or greater than 10 percent of the total number of days enrolled in school during the school year.

²⁰³ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022. <https://webservices.ncleg.gov/ViewDocSiteFile/72536>.

²⁰⁴ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022, Page 6.

²⁰⁵ DPI Annual Report on Dropout Rates, Consolidated Data Report 2020-2021, March 2022, Page 82. <https://www.dpi.nc.gov/data-reports/discipline-alp-and-dropout-data>.

Dropping out of school can lead to **limited employment opportunities, job instability, and decreased earning potential**. Data from the U.S. Bureau of Labor Statistics²⁰⁶ shows workers with less than a high school diploma had lower earnings and higher unemployment in 2021 when compared to workers with a high school diploma. Specifically, workers with a high school diploma earned **\$9,516** (29%) more in 2021 than workers without a high school diploma.

Caused by Lack of Monitoring from District Management

The District **did not** comply with the state's Truancy Law because District management **did not** monitor to ensure District schools performed actions required by the state's Truancy Law. Potential monitoring procedures could include:

- Evaluating each school's risk of not following truancy law to determine the appropriate selection, scope, and frequency of monitoring.
- Developing a monitoring plan and schedule based on each school's level of risk of noncompliance to determine the number of schools and students selected for review.
- Reviewing evidence of parental notifications for absences, school counselors working with the family, principal's good-faith determinations, and referrals or complaints filed based on good faith determination.
- Evaluating any issues or noncompliance identified during the review and requiring schools to develop a plan to correct noncompliance. Follow-up to ensure schools take timely and appropriate corrective action.

Without monitoring, District management could not ensure each District school:

- **Maintained** documentation of truancy actions performed.
- **Completed** parental notifications at **three, six, and ten** unexcused absences.
- **Analyzed** causes and determined steps to eliminate attendance issues.
- **Determined** good faith efforts of parents and notified the district attorney, director of social services, or juvenile court counselor, when necessary.

Also Caused by Schools Prioritizing Non-Truancy Actions

Additionally, in the midst of the COVID-19 pandemic, the District stated school officials prioritized **non-truancy** actions during the 2020-2021 school year.

In fact, the District **recommended** schools **not send truancy letters** and **suspend truancy referrals** to the district attorney during the 2020-2021 school year.

²⁰⁶ Education pays, 2021, Career Outlook, U.S. Bureau of Labor Statistics, May 2022. <https://www.bls.gov/careeroutlook/2022/data-on-display/education-pays.htm>.

The District **stated** that it focused attention on keeping students engaged during remote learning, ensuring students had resources to address health concerns, social needs (food, shelter, clothing, school supplies), technology needs (internet connection, laptops, hotspots), and language barrier needs.

While those actions prioritized by schools were necessary and important, those efforts do not directly communicate **unexcused** absences to parents or guardians and identify solutions to eliminate the student's **unexcused** absences. If truant students are not in school, **none** of the focused efforts described above will be available to them.

The state's Truancy law and its **required** actions are meant to **identify** students with **excessive, unexcused** absences and work with the child and child's family to analyze the causes of the absences and determine the necessary steps to get the child back in school.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

State Law Required Schools to Perform Actions for Students with Excessive Unexcused Absences

The North Carolina Truancy Law required schools to perform specific actions for students with excessive **unexcused** absences:

North Carolina General Statutes

§ 115C-378 (e) and (f). Children required to attend.

- The principal shall notify the parent of his or her child's excessive absences after the child has accumulated **three** unexcused absences in a school year.
- After not more than **six** unexcused absences, the principal shall notify the parent by mail that he or she may be in violation of the Compulsory Attendance Law. Once the parents are notified, the school attendance counselor shall work with the child's family to analyze the causes of the absences and determine steps to eliminate the problem.
- After **10** accumulated unexcused absences in a school year, the principal shall review any report or investigation prepared under G.S. 115C-381 and determine whether the parent has received notification pursuant to this section and made a good faith effort to comply with the law.
 - If the principal determines that the parent has **not made a good faith effort** to comply with the law, the principal shall notify the district attorney and the director of social services of the county where the child resides.
 - If the principal determines that the parent has **made a good faith effort** to comply with the law, the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

RECOMMENDATIONS

District management should monitor to ensure each District school complies with the North Carolina Truancy Law. Specifically, District management should ensure that District schools perform all required actions for students with **three, six, and ten or more unexcused** absences.

District management should ensure that school officials at each District school document all required actions and maintain documentation to demonstrate compliance with the Truancy law.

DISTRICT RESPONSE

See page 76 for the Winston-Salem/Forsyth County School's response to this finding.

2. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING WINSTON-SALEM/FORSYTH COUNTY SCHOOLS DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED

The Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to determine how many students attending Winston-Salem/Forsyth County Schools were **chronically absent**²⁰⁷ during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not **complete** or **accurate**.²⁰⁸

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed for Winston-Salem/Forsyth County Schools.

The student attendance data provided was **incomplete** and **inaccurate** because DPI **(1)** lacked oversight of the Student Information System (SIS)²⁰⁹ vendor and could not validate the attendance data provided by the vendor, and **(2)** did not ensure school districts and schools entered attendance parameters²¹⁰ in the SIS in accordance with DPI instructions. **See Finding 1 on page 16 for further discussion.**

²⁰⁷ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

²⁰⁸ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

²⁰⁹ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

²¹⁰ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

3. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING WINSTON-SALEM/FORSYTH COUNTY SCHOOLS THAT WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED

The Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to determine how many **chronically absent**²¹¹ students attending Winston-Salem/Forsyth County Schools were promoted or graduated during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not **complete** or **accurate**.²¹²

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year could not be performed for Winston-Salem/Forsyth County Schools.

The student attendance data provided was **incomplete** and **inaccurate** because DPI (1) lacked oversight of the Student Information System (SIS)²¹³ vendor and could not validate the attendance data provided by the vendor, and (2) did not ensure school districts and schools entered attendance parameters²¹⁴ in the SIS in accordance with DPI instructions. **See Finding 1 on page 16 for further discussion.**

4. WINSTON-SALEM/FORSYTH COUNTY SCHOOLS DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE

Winston-Salem/Forsyth County Schools (District) **did not** monitor to ensure student attendance data was **complete** and **accurate**. As a result, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make informed decisions regarding student **attendance**, student **interventions**, and any **relevant policies** or **procedures** necessary to improve student attendance. Additionally, the District would be limited in its ability to identify errors in recording attendance and to take timely corrective action, if necessary.

District management **stated** that it did not ensure that student attendance data was complete and accurate because the District relied on personnel at each District school to ensure attendance records were **complete** and **accurate**.

However, best practices identified by the Government Accountability Office (GAO) state that management should provide reasonable assurance that information used to support performance and decision-making is **complete** and **accurate**.

²¹¹ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

²¹² For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

²¹³ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

²¹⁴ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

No District Monitoring of Student Attendance Data

The District did not monitor²¹⁵ to ensure that student attendance data during the 2020-2021 school year was complete and accurate.

Based on **discussions with school officials**,²¹⁶ individual schools performed various procedures to record daily student attendance and ensure complete and accurate data that included:

- Teachers took daily attendance to mark students present-on-site, **present-off-site**, or unexcused absent.
- Data managers²¹⁷ reviewed whether teachers submitted daily attendance for each student.
- Data managers reviewed documentation to determine whether it supported attendance modifications. (tardies, late buses, field trips, excused absences, etc.)

Additionally, District management stated it provided schools with (1) guidance on core practices for interventions to reduce barriers and improve student academic participation and engagement during the pandemic, and (2) instructions on attendance procedures and changes to recording attendance. For example, the District provided instructions for using a new attendance code and how to consider a student present for attendance during remote instruction days.

However, the District did not perform procedures to ensure that student attendance data was complete and accurate. Specifically, the District **did not**:

- **Require** schools to document evidence for recording a student “**present-off-site**” during remote instruction days.²¹⁸
- **Evaluate** whether procedures to record or modify daily student attendance were performed consistently across all District schools.
- **Evaluate** whether school attendance review procedures, at each school, would detect and correct errors. For example, schools lack procedures to detect errors after they occurred (e.g., record student present²¹⁹ when absent), or rely on parents to notify the school if attendance errors were identified (e.g., record student absent when present).
- **Review** student attendance data or reports for **completeness** and **accuracy**.

²¹⁵ Monitoring activities are established and operated by management to assess the quality of performance over time and promptly resolve identified issues.

²¹⁶ Based on comments made by school officials. Auditors did not confirm that these procedures were performed.

²¹⁷ Data Managers are school employees responsible for maintaining student data in the Student Information System including records of daily student attendance, absences, and tardiness.

²¹⁸ A student was “present-off-site” if the student participated in online class discussions, had a daily check-in or two-way communication with the teacher, or completed their assignments due each day.

²¹⁹ A student in the Student Information System is considered “present-on-site” by default until school personnel change the attendance of a student.

- **Review** school documentation to determine whether school officials maintained **accurate** records of attendance.

Resulted in Increased Risk of Erroneous Decision Making

Without ensuring **complete** and **accurate** student attendance data, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make informed decisions regarding **student attendance**, **student interventions**, and any relevant policies or procedures necessary to **improve** student attendance.

For example, the District, Department of Public Instruction, and State Board of Education may have **lacked** the **complete** and **accurate** data necessary to:

- Ensure students meet District minimum attendance standards.²²⁰
- Enforce North Carolina's Compulsory Attendance (Truancy) Law.²²¹
- Identify at-risk students that require additional support and interventions for attendance such as enrollment in summer school.
- Implement appropriate interventions to improve attendance at schools with high rates of absenteeism.
- Monitor the progress or success of interventions to improve attendance.
- Plan and allocate state and local funds impacted by student enrollment and membership.
- Report accurate numbers for student attendance, class sizes, or chronic absenteeism to state and federal stakeholders.

Additionally, without monitoring, it would be difficult for the District to ensure that accurate attendance records are kept. Specifically, the District **could not**:

- **Know** whether school officials are keeping accurate attendance records.
- **Investigate** inaccuracies and take corrective action, if necessary.

Caused by the District Relying on Others to Ensure Complete and Accurate Attendance Data

According to District management, the District did not monitor attendance data because it relied on personnel at each District school to review daily attendance reports and expected school principals and data managers to ensure their attendance data was complete and accurate.

²²⁰ Winston-Salem/Forsyth County Board of Education Policy Code AR 5110 V.B.2. For students in 6th grade through 12th grade, five absences from school or any class during a grading period may result in denial of course credit.

²²¹ N.C.G.S. § 115C-378.

Best Practices Recommend Reasonable Assurance that Data is Complete and Accurate

There was **no** specific requirement in legislation or State or Winston-Salem/Forsyth County Board of Education policy that **required** the District to monitor to ensure complete and accurate attendance data. However,

- N.C.G.S. § 115C-276(a) required the District Superintendent to carry out all rules and regulations of the Winston-Salem/Forsyth County Board of Education.
- 16 N.C. Admin. Code 06E .0103 Enforcement stated that each District must enforce the state laws and regulations which relate to compulsory attendance.

Winston-Salem/Forsyth County Board of Education policy does not require school officials to keep accurate records of attendance, including accurate attendance records in each class which is essential to enforcing the Truancy Law of North Carolina.

Without requirements and monitoring, it would be difficult for the District to ensure school officials are keeping accurate records of attendance or enforcing North Carolina's Truancy Law.

In addition, best practices identified by the GAO²²² state that entity procedures should provide reasonable assurance that management information, such as public reports are "complete, accurate, and consistent to support performance and decision making."

The Committee on Sponsoring Organizations²²³ (COSO) also states that the failure to use reliable data could result in erroneous decision-making:

Inaccurate or incomplete data, and the information derived from such data, could result in potentially erroneous judgments, estimates or other management decisions.

RECOMMENDATIONS

The District should monitor to ensure that student attendance data is complete and accurate. Specifically, the District should verify school officials at **each** District school keep accurate attendance records.

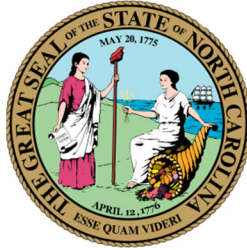
The State Board of Education and the Winston-Salem/Forsyth County Board of Education should consider including District monitoring requirements in future board policies to ensure complete and accurate student attendance data.

DISTRICT RESPONSE

See page 77 for the Winston-Salem/Forsyth County School's response to this finding.

²²² United States Government Accountability Office, Government Auditing Standards, 2018 Revision.

²²³ Committee of Sponsoring Organizations, Internal Control - Integrated Framework, 2013 Update.



STATE AUDITOR'S RESPONSE TO WINSTON- SALEM/FORSYTH COUNTY SCHOOLS

The Office of the State Auditor (OSA) is required to provide additional explanation when an agency's response could potentially **cloud an issue**, **mislead** the reader, or inappropriately **minimize the importance** of the auditor's findings.

Generally Accepted Government Auditing Standards state,

When the audited entity's comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity's comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement.

In its response, Winston-Salem/Forsyth County Schools (District) disagreed with the audit's findings and made numerous **inaccurate** statements that could **mislead** the reader and **minimize the importance** of the auditor's findings and recommendations. To ensure the availability of complete and accurate information, OSA offers the following clarifications for the **most significant inaccuracies**.

FIRST, the District stated:

The WS/FCS followed the North Carolina Compulsory Attendance laws with compassion and to the best of its ability during the 2020-2021 school year.

During this time, the WS/FCS staff, consisting of school counselors, social workers, principals, and teachers worked diligently to break down barriers for students so that they could continue to access their education during an unprecedented global pandemic.

As demonstrated throughout the audit report, OSA and the audit findings **do not dispute** or **attempt to minimize** the impact and unprecedented challenges that the COVID-19 pandemic had on District **staff, families, students**, and **student attendance** during the 2020-2021 school year.

However, the District's response is **misleading**.

As the audit report clearly states, the District **did not** comply with North Carolina's Compulsory Attendance (Truancy) Law. Specifically, District schools did not perform required actions for students with **three, six, and ten or more** unexcused absences.

While the actions prioritized by schools were necessary and important, those efforts **did not** directly communicate **unexcused** absences to parents or guardians and identify solutions to eliminate the student's **unexcused** absences. **The fact remains that a student that is not in class has little, if any, opportunity to learn.**

The state's Truancy law and its required actions are **meant to identify** students with **excessive, unexcused** absences and work with the student and student's family to **analyze the causes** of the absences and **determine the necessary steps** to get the student **back in school**.

The audit found that the required truancy actions were **not performed**. As a result, there was an **increased risk** that students would become **chronically absent** and experience **negative outcomes**.

Additionally, while the District's response acknowledges the hard work of the District's **school counselors, social workers, principals, and teachers**, it fails to acknowledge the hardships on those very same people, **for years to come**. Students that are promoted to the next grade level but **are not** prepared, for reasons such as **chronic absenteeism**, may require **more instruction, support, and interventions**.²²⁴

North Carolina's Truancy Law, including its required actions and responsibilities to be fulfilled by District staff, were not waived during the COVID-19 pandemic or school year 2020-2021.

As such, the audit recommends that District management should ensure each District school **(1)** complies with the North Carolina Truancy Law, and **(2)** documents all required actions and maintains documentation to demonstrate compliance with the Truancy law.

SECOND, the District stated:

According to the North Carolina legislature, the purpose of this audit was to perform detailed analyses of the attendance and truancy policies and procedures for the 2020-2021 school year, and to report on the results of the analyses and any recommendations to remediate student absenteeism in response to the COVID-19 pandemic. Respectfully, this audit did not accomplish its goal.

...it failed to provide any substantive recommendations to remediate student absenteeism as a part of its analysis.

This statement is **not true, misleads** the reader, and **minimizes the importance** of the auditor's findings.

To be clear, when OSA initiated the audit, OSA communicated the audit plan to legislators which included the questions the audit would answer and the objectives the audit would achieve.

The North Carolina legislature expects OSA to use discretion to perform **actionable** and **impactful** audits to meet **legislative** and **stakeholder needs**.

To comply with the legislation²²⁵ that required the analyses, OSA conducted a performance audit with objectives to determine:

1. Whether the six public school districts complied with the North Carolina Compulsory Attendance (Truancy) Law during the 2020-2021 school year. Specifically, did schools perform the actions required for students with **three, six, and ten** or more unexcused absences? If not, determine the cause and impact.

²²⁴ <https://soeonline.american.edu/blog/importance-of-school-attendance/>.

²²⁵ Session Law 2021-180 § 7.27(a)(14).

2. How many students attending schools within the six public school districts were **chronically absent** during the 2020-2021 school year.
3. How many students attending schools within the six public school districts that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or graduated.
4. Whether the six public school districts ensured that student attendance data for the 2020-2021 school year was complete and accurate. If not, determine the cause and impact.

To demonstrate the **impact** of any noncompliance with truancy policies and procedures as set forth by the state's Truancy Law, auditors also planned to determine the magnitude of **chronic absenteeism** which may impact a student's **academic readiness** for **promotion** to the next grade or **graduation**.

However, as stated in the audit report, DPI could not provide complete and accurate student attendance data necessary to perform the analysis for **five** of **six** school districts selected for audit. As stated, Winston-Salem/Forsyth County Schools was one of the five districts for which complete and accurate data could **not** be provided.

As a result, a **detailed analysis** of student attendance and truancy policies and procedures during the 2020-2021 school year **could not** be performed for **five** of **six** school districts selected for audit (**including Winston-Salem/Forsyth County Schools**).

Despite this, the audit report makes **10** unique, **actionable recommendations** (including four related to Winston-Salem/Forsyth County Schools) to DPI, District management, staff, and State and local boards of education.

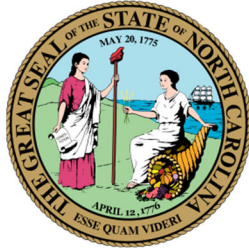
The District's response attempts to **distract the reader** from the issues identified and recommendations made in the audit's findings, many of which are under **direct control of District management and staff**.

The audit's recommendations directly address issues and opportunities identified in the audit to **reduce chronic absenteeism** and **improve student academic readiness** and **outcomes**.

This includes a recommendation to ensure District schools perform **all** parental notifications for student absences and perform and document required actions to enforce the North Carolina Truancy Law.

The state's Truancy law and its required actions are **meant** to **identify** students with **excessive, unexcused** absences and work with the student and student's family to **analyze the causes** of the absences and **determine the necessary steps** to get the student **back in school**.

The **Governor, legislators**, and the **citizens** of North Carolina should consider these clarifications when evaluating the District's response to this audit's findings and recommendations.



RESPONSE FROM WINSTON- SALEM/FORSYTH COUNTY SCHOOLS



Student Attendance and Truancy Analysis Response

Winston-Salem/Forsyth County Schools

INTRODUCTION

The Winston-Salem/Forsyth County Schools (WS/FCS) is an urban school district located in Forsyth County, North Carolina. With approximately 53,000 students, 7,000 employees, and 81 schools, the WS/FCS is the fourth largest school district in the state. The WS/FCS is both racially and socioeconomically diverse, with the student population consisting of approximately one-third White students, one-third African American students, and one-third Hispanic students. The WS/FCS continues to maintain one of the highest market shares of students enrolled in its public schools compared to surrounding urban school districts.

The population of Forsyth County has experienced significant growth over the past ten years. Despite advancements in the business and medical industries, approximately 14.3% of the county population still lives in poverty, according to recent U.S. Census data.

FINDING #1

Winston-Salem/Forsyth County Schools did not comply with North Carolina's Compulsory Attendance Law during the 2020-2021 school year.

RECOMMENDATIONS

District management should monitor to ensure each District school complies with the North Carolina Truancy Law. Specifically, District management should ensure that District schools perform all required actions for students with three, six, and ten or more unexcused absences.

District management should ensure that school officials at each District school document all required actions and maintain documentation to demonstrate compliance with the Truancy law.

DISTRICT RESPONSE

As the COVID-19 virus spread across the country in the spring of 2020, the closure of schools on March 13, 2020, marked the beginning of a tumultuous time in public education in North Carolina. With very little notice or preparation, schools were tasked with transitioning to remote learning for all students, a new concept in North Carolina, and identifying financial and other resources to provide chromebooks for students. As we transitioned into the 2020-2021 school year, the students and families of Forsyth County had experienced many of the same tragedies that families across the world were facing: loss of housing, job and wage losses, deaths of family members, food disparities, and other financial or personal hardships. The WS/FCS, along with other school

Board of Education
Deanna Kaplan, *Chair* • Alexandre Bohannon, *Vice Chair* • Robert Barr • Trevonia Brown-Gaither
Sabrina Coone • Leah Crowley • Susan Miller • Richard Watts • Steve Wood
Tricia McManus, *Superintendent*





districts across the state, grappled with how to continue with providing a free public education while also maintaining a safe educational environment for its students and employees. Due to the challenges of the pandemic, the WS/FCS elected to phase-in the reopening of schools, beginning in November of 2020, with all students returning to the school buildings in January of 2021. Many students, however, elected to continue to receive their education remotely through the end of the 2020-2021 school year.

The WS/FCS respectfully disagrees with the findings outlined in this audit. The WS/FCS followed the North Carolina Compulsory Attendance laws with compassion and to the best of its ability during the 2020-2021 school year. The North Carolina Compulsory Attendance laws require school officials to “work with the child and the child’s family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem.” Additionally, prior to implementing more punitive measures, schools must determine whether the parent or guardian of the student has received notification of absences and made a good faith effort to comply with the law. During this time, the WS/FCS staff, consisting of school counselors, social workers, principals, and teachers worked diligently to break down barriers for students so that they could continue to access their education during an unprecedented global pandemic. The WS/FCS has and will continue to adhere to state laws and policies regarding recording and monitoring student attendance.

According to the North Carolina legislature, the purpose of this audit was to perform detailed analyses of the attendance and truancy policies and procedures for the 2020-2021 school year, and to report on the results of the analyses and any recommendations to remediate student absenteeism in response to the COVID-19 pandemic. Respectfully, this audit did not accomplish its goal. Not only did the audit not adequately account for the many challenges and hardships of students, families, employees and school leaders during the COVID-19 global pandemic (the impacts of which we have yet to fully realize) but it failed to provide any substantive recommendations to remediate student absenteeism as a part of its analysis. Additionally, the scope of the data which formed the basis for many of the findings in this report was limited in comparison to our total student population. Since the pandemic, the WS/FCS has dedicated significant efforts and resources to identify and recover students who, for a variety of reasons, disappeared during the pandemic. We would welcome any concrete assistance or recommendations the audit team may provide on how to accomplish our mission.

FINDING #4

The Winston-Salem/Forsyth County Schools did not monitor to ensure that student attendance data during the 2020-2021 school year was complete and accurate.

RECOMMENDATIONS

Board of Education

Deanna Kaplan, *Chair* • Alexandré Bohannon, *Vice Chair* • Robert Barr • Trevonia Brown-Gaither
Sabrina Coone • Leah Crowley • Susan Miller • Richard Watts • Steve Wood

Tricia McManus, *Superintendent*





The District should monitor to ensure that student attendance data is complete and accurate. Specifically, the District should verify school officials at each District school keep accurate attendance records.

The State Board of Education and the Winston-Salem/Forsyth County Board of Education should consider including District monitoring requirements in future board policies to ensure complete and accurate and accurate student attendance data.

DISTRICT RESPONSE

As the COVID-19 virus spread across the country in the spring of 2020, the closure of schools on March 13, 2020, marked the beginning of a tumultuous time in public education in North Carolina. With very little notice or preparation, schools were tasked with transitioning to remote learning for all students, a new concept in North Carolina, and identifying financial and other resources to provide chromebooks for students. As we transitioned into the 2020-2021 school year, the students and families of Forsyth County had experienced many of the same tragedies that families across the world were facing: loss of housing, job and wage losses, deaths of family members, food disparities, and other financial or personal hardships. The WS/FCS, along with other school districts across the state, grappled with how to continue with providing a free public education while also maintaining a safe educational environment for its students and employees. Due to the challenges of the pandemic, the WS/FCS elected to phase-in the reopening of schools, beginning in November of 2020, with all students returning to the school buildings in January of 2021. Many students, however, elected to continue to receive their education remotely through the end of the 2020-2021 school year.

The WS/FCS respectfully disagrees with the findings outlined in this audit. The WS/FCS followed the North Carolina Compulsory Attendance laws with compassion and to the best of its ability during the 2020-2021 school year. The North Carolina Compulsory Attendance laws require school officials to “work with the child and the child's family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem.” Additionally, prior to implementing more punitive measures, schools must determine whether the parent or guardian of the student has received notification of absences and made a good faith effort to comply with the law. During this time, the WS/FCS staff, consisting of school counselors, social workers, principals, and teachers worked diligently to break down barriers for students so that they could continue to access their education during an unprecedented global pandemic. The WS/FCS has and will continue to adhere to state laws and policies regarding recording and monitoring student attendance.

According to the North Carolina legislature, the purpose of this audit was to perform detailed analyses of the attendance and truancy policies and procedures for the 2020-2021 school year, and to report on the results of the analyses and any recommendations to remediate student absenteeism in response to the COVID-19 pandemic. Respectfully, this audit did not accomplish its goal. Not

Board of Education
 Deanna Kaplan, *Chair* • Alexandre Bohannon, *Vice Chair* • Robert Barr • Trevonia Brown-Gaither
 Sabrina Coone • Leah Crowley • Susan Miller • Richard Watts • Steve Wood
 Tricia McManus, *Superintendent*





only did the audit not adequately account for the many challenges and hardships of students, families, employees and school leaders during the COVID-19 global pandemic (the impacts of which we have yet to fully realize) but it failed to provide any substantive recommendations to remediate student absenteeism as a part of its analysis. Additionally, the scope of the data which formed the basis for many of the findings in this report was limited in comparison to our total student population. Since the pandemic, the WS/FCS has dedicated significant efforts and resources to identify and recover students who, for a variety of reasons, disappeared during the pandemic. We would welcome any concrete assistance or recommendations the audit team may provide on how to accomplish our mission.

Respectfully submitted, this the 27th day of September, 2023. If you have any additional questions, please do not hesitate to contact me.

Regards,
Winston-Salem/Forsyth County Schools

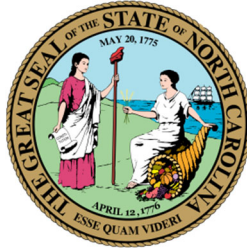
A handwritten signature in black ink that reads 'Tricia McManus'.

Tricia McManus
Superintendent

Board of Education
Deanna Kaplan, *Chair* • Alexandre Bohannon, *Vice Chair* • Robert Barr • Trevonia Brown-Gaither
Sabrina Coone • Leah Crowley • Susan Miller • Richard Watts • Steve Wood

Tricia McManus, *Superintendent*





JOHNSTON COUNTY PUBLIC SCHOOLS

Auditors encountered a data limitation for **Johnston County Public Schools**.

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed. Specifically, the attendance data for Johnston County Public Schools (District) could not be analyzed to reliably determine:

- How many students attending schools within the District were truant and had **three** or **more** unexcused absences during the 2020-2021 school year.
- How many students attending schools within the District were **chronically absent** during the 2020-2021 school year.
- How many students attending schools within the District that were **chronically absent** during the 2020-2021 school year were **promoted** to the next level or **graduated**.

This occurred because the North Carolina Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to perform the analysis and support the audit findings and conclusions with sufficient, appropriate evidence.

(See Finding 1 on page 16 for further discussion)

Johnston County Public Schools

Johnston County Public Schools is in the north central region of North Carolina with more than **5,000** employees. Johnston County Public Schools had a total of **46** schools during the 2020-2021 school year and was considered a **medium-sized** school district for this audit.

1. JOHNSTON COUNTY PUBLIC SCHOOLS DID NOT COMPLY WITH NORTH CAROLINA'S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR

Auditor's Note: The Department of Public Instruction (DPI) could not provide the student attendance data necessary to determine the total number of truant students²²⁶ that attended Johnston County Public Schools (District) during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not complete or accurate.²²⁷ See Finding 1 on page 16 for further discussion.

However, using the data provided, auditors were able to determine whether schools performed required actions for a sample of students with three, six, and ten or more unexcused absences.

While auditors were able to determine whether or not the District performed the required actions for truant students, auditors could not determine the extent of truancy across all schools and all students in the District.

The District did not comply with North Carolina's Compulsory Attendance (Truancy) Law during the 2020-2021 school year.²²⁸ As a result, there was an increased risk that students would become **chronically absent** and experience **negative outcomes**.

The District did not comply with the Truancy Law because **(1)** District management did not ensure that District schools performed required truancy actions, **(2)** District schools prioritized non-truancy actions during the COVID-19 pandemic.

However, state law²²⁹ required schools to perform specific actions for students with excessive, **unexcused** absences.

Johnston County Public Schools Did Not Comply with North Carolina's Truancy Law

The District did not comply with North Carolina's Truancy Law during the 2020-2021 school year. Specifically, District schools did not perform required actions for students with **three, six, and ten or more unexcused** absences.

²²⁶ Student with three or more unexcused absences.

²²⁷ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

²²⁸ North Carolina's Truancy law was not waived during the COVID-19 pandemic.

²²⁹ N.C.G.S. § 115C-378 (e) and (f). These requirements were not waived during the COVID-19 pandemic.

Three Unexcused Absences

Auditors tested a sample of 60 students with **three to five** unexcused absences and determined that schools did not notify the parent after **three** unexcused absences for **53 of 60 (88%)** students.²³⁰

After **three unexcused** absences, the principal must notify the parent or guardian of the child's excessive (**unexcused**) absence.²³¹ This notification can occur via letter, phone call, email, in-person meeting, or other type of communication.

Six Unexcused Absences

Auditors tested a sample of 60 students with **six to nine** unexcused absences and determined:²³²

- **51 of 60 (85%)** students' parents were not notified that they may be in violation of the Truancy Law after the student accumulated **six** unexcused absences.
- **51 of 60 (85%)** students' school attendance counselors did not work with the family to analyze causes of absences to eliminate the problem.

After **six unexcused** absences, the principal must notify the student's parent or guardian by mail that they may be in violation of the Truancy Law and may be prosecuted if the absences cannot be justified under the established attendance policies of the state and local boards of education.

Once the parents are notified, the school attendance counselor must work with the child and the child's family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem.²³³

Ten Unexcused Absences

Auditors tested a sample of 60 students with **ten or more** unexcused absences and determined:²³⁴

- **46 of 60 (77%)** students' parents were not notified after the student accumulated **ten** unexcused absences.

²³⁰ Sample included students with **three to five** unexcused absences. Auditor tests included determining whether actions required after three **unexcused** absences occurred. Students included in this sample did not have more than five unexcused absences.

²³¹ N.C.G.S. § 115C-378 (e).

²³² Sample included students with **six to nine** unexcused absences. Auditor tests included determining whether actions required after six **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third unexcused absence occurred. Additionally, students included in this sample did not have more than nine unexcused absences.

²³³ N.C.G.S. § 115C-378 (e).

²³⁴ Sample included students with **ten or more** unexcused absences. Auditor tests included determining whether actions required after ten **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third and sixth unexcused absences occurred.

- **50 of 60 (83%)** the principal did not determine whether the parent made a good faith effort to comply with law.
- **No** referrals or complaints were filed with district attorney, county director of social services, or juvenile court counselor based on determination of good faith effort.

After **ten unexcused** absences, the principal should determine whether the parent or guardian received notification pursuant to this section and made a good faith effort to comply with the law.²³⁵

- If **NO** good faith effort – the principal shall notify the district attorney and the director of social services of the county where the child resides.
- If **YES** good faith effort - the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

Increased Risk Students Continue Unexcused Absences, Become Chronically Absent, and Experience Negative Outcomes

Because District schools did not perform actions required by the state’s Truancy Law, there was an increased risk schools and parents **do not** identify **the causes** of absences, and **do not** identify **solutions** to eliminate excessive absenteeism.

As a result, students were at an **increased risk** to continue to miss school, become **chronically absent**,²³⁶ and experience **negative outcomes**. Potential negative outcomes include falling behind in school which could result in **lower test scores**, **decreased grade-level performance**, **lack of grade promotion**, or **dropping out** of school.

DPI’s analysis of lost instructional time²³⁷ during the pandemic acknowledged **the negative impact** of **chronic absenteeism** on student progress and performance.

According to DPI’s analysis, students did not perform as expected for the 2020-2021 school year based on pre-pandemic learning trajectories and **chronically absent** students experienced larger **negative impacts** on performance. Specifically, the analysis determined “on average, students who were **chronically absent** performed **significantly worse than expected** compared to students who were not.”²³⁸

Further, students that miss valuable education time **may not** make **desired academic progress** putting the student at-risk of dropping out of school.

²³⁵ N.C.G.S. § 115C-378 (f).

²³⁶ A chronically absent student is one whose total number of absences is equal to or greater than 10 percent of the total number of days enrolled in school during the school year.

²³⁷ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022. <https://webservices.ncleg.gov/ViewDocSiteFile/72536>.

²³⁸ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022, Page 6.

According to DPI's Annual Report on Dropout Rates,²³⁹ attendance issues **were the most frequently** reported reason for a student dropping out during the 2020-2021 school year, accounting for almost half (46%) of all dropouts.

Dropping out of school can lead to **limited employment opportunities, job instability, and decreased earning potential**. Data from the U.S. Bureau of Labor Statistics²⁴⁰ shows workers with less than a high school diploma had lower earnings and higher unemployment in 2021 when compared to workers with a high school diploma. Specifically, workers with a high school diploma earned **\$9,516** (29%) more in 2021 than workers without a high school diploma.

Caused by Lack of Monitoring from District Management

The District **did not** comply with the state's Truancy Law because District management **did not** monitor to ensure District schools performed actions required by the state's Truancy Law. Potential monitoring procedures could include:

- Evaluating each school's risk of not following truancy law to determine the appropriate selection, scope, and frequency of monitoring.
- Developing a monitoring plan and schedule based on each school's level of risk of noncompliance to determine the number of schools and students selected for review.
- Reviewing evidence of parental notifications for absences, school counselors working with the family, principal's good-faith determinations, and referrals or complaints filed based on good faith determination.
- Evaluating any issues or noncompliance identified during the review and requiring schools to develop a plan to correct noncompliance. Follow-up to ensure schools take timely and appropriate corrective action.

Without monitoring, District management could not ensure each District school:

- **Maintained** documentation of truancy actions performed.
- **Completed** parental notifications at **three, six, and ten** unexcused absences.
- **Analyzed** causes and determined steps to eliminate attendance issues.
- **Determined** good faith efforts of parents and notified the district attorney, director of social services, or juvenile court counselor, when necessary.

²³⁹ DPI Annual Report on Dropout Rates, Consolidated Data Report 2020-2021, March 2022, Page 82. <https://www.dpi.nc.gov/data-reports/discipline-alp-and-dropout-data>.

²⁴⁰ Education pays, 2021, Career Outlook, U.S. Bureau of Labor Statistics, May 2022. <https://www.bls.gov/careeroutlook/2022/data-on-display/education-pays.htm>.

Also Caused by District Schools Prioritizing Non-Truancy Actions

Additionally, in the midst of the COVID-19 pandemic and increase in turnover and absences of school personnel, school officials stated they prioritized **non-truancy** actions during the 2020-2021 school year.

For example, school officials stated that they focused their attention on keeping students engaged during remote learning, ensuring students had resources to address health concerns, social needs (food, shelter, clothing, school supplies), technology needs (internet connection, laptops, hotspots), and language barrier needs.

While those actions prioritized by schools were necessary and important, those efforts do not directly communicate **unexcused** absences to parents or guardians and identify solutions to eliminate the student's **unexcused** absences. If truant students are not in school, **none** of the focused efforts described above will be available to them.

The state's Truancy law and its **required** actions are meant to **identify** students with **excessive, unexcused** absences and work with the child and child's family to analyze the causes of the absences and determine the necessary steps to get the child back in school.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

State Law Required Schools to Perform Actions for Students with Excessive Unexcused Absences

The North Carolina Truancy Law required schools to perform specific actions for students with excessive **unexcused** absences:

North Carolina General Statutes

§ 115C-378 (e) and (f). Children required to attend.

- The principal shall notify the parent of his or her child's excessive absences after the child has accumulated **three** unexcused absences in a school year.
- After not more than **six** unexcused absences, the principal shall notify the parent by mail that he or she may be in violation of the Compulsory Attendance Law. Once the parents are notified, the school attendance counselor shall work with the child's family to analyze the causes of the absences and determine steps to eliminate the problem.
- After **10** accumulated unexcused absences in a school year, the principal shall review any report or investigation prepared under G.S. 115C-381 and determine whether the parent has received notification pursuant to this section and made a good faith effort to comply with the law.
 - If the principal determines that the parent has **not made a good faith effort** to comply with the law, the principal shall notify the district attorney and the director of social services of the county where the child resides.
 - If the principal determines that the parent has **made a good faith effort** to comply with the law, the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

RECOMMENDATIONS

District management should monitor to ensure each District school complies with the North Carolina Truancy Law. Specifically, District management should ensure that District schools perform all required actions for students with **three, six, and ten or more unexcused** absences.

District management should ensure that school officials at each District school document all required actions and maintain documentation to demonstrate compliance with the Truancy law.

DISTRICT RESPONSE

See page 93 for the Johnston County Public School's response to this finding.

2. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING JOHNSTON COUNTY PUBLIC SCHOOLS DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED

The Department of Public Instruction (DPI) could not provide the student attendance data necessary to determine how many students attending Johnston County Public Schools were **chronically absent**²⁴¹ during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not complete or accurate.²⁴²

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed for Johnston County Public Schools.

The student attendance data provided was **incomplete** and **inaccurate** because DPI **(1)** lacked oversight of the Student Information System (SIS) ²⁴³ vendor and could not validate the attendance data provided by the vendor, and **(2)** did not ensure school districts and schools entered attendance parameters²⁴⁴ in the SIS in accordance with DPI instructions. **See Finding 1 on page 16 for further discussion.**

²⁴¹ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

²⁴² For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

²⁴³ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

²⁴⁴ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

3. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING JOHNSTON COUNTY PUBLIC SCHOOLS THAT WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED

The Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to determine how many **chronically absent**²⁴⁵ students attending Johnston County Public Schools were promoted or graduated during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not **complete** or **accurate**.²⁴⁶

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed for Johnston County Public Schools.

The student attendance data provided was **incomplete** and **inaccurate** because DPI **(1)** lacked oversight of the Student Information System (SIS)²⁴⁷ vendor and could not validate the attendance data provided by the vendor, and **(2)** did not ensure school districts and schools entered attendance parameters²⁴⁸ in the SIS in accordance with DPI instructions. **See Finding 1 on page 16 for further discussion.**

4. JOHNSTON COUNTY PUBLIC SCHOOLS DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE

Johnston County Public Schools (District) did not monitor to ensure student attendance data was **complete** and **accurate**. As a result, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make informed decisions regarding student **attendance**, student **interventions**, and any **relevant policies** or **procedures** necessary to **improve** student attendance. Additionally, the District would be **limited** in its ability to **identify** errors in recording attendance and to take **timely** corrective action, if necessary.

District management **stated** that it did not ensure that student attendance data was complete and accurate because (1) the District relied on personnel at each District school to ensure attendance records were **complete** and **accurate**, and (2) there is no specific requirement for District monitoring of attendance data.

However, best practices identified by the Government Accountability Office (GAO) state that management should provide reasonable assurance that information used to support performance and decision-making is **complete** and **accurate**.

²⁴⁵ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

²⁴⁶ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

²⁴⁷ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

²⁴⁸ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

No District Monitoring of Student Attendance Data

The District **did not** monitor²⁴⁹ to ensure that student attendance data during the 2020-2021 school year was **complete** and **accurate**.

Based on **discussions with school officials**,²⁵⁰ individual schools performed various procedures to record daily student attendance and ensure complete and accurate data that included:

- Teachers took daily attendance to mark students present-on-site, **present-off-site**, or unexcused absent.
- Data managers²⁵¹ reviewed whether teachers submitted daily attendance for each student.
- Data managers reviewed documentation to determine whether it supported attendance modifications (tardies, late buses, field trips, excused absences, etc.).

Additionally, District management **stated** it provided schools with **(1)** guidance on core practices for interventions to reduce barriers and improve student academic participation and engagement during the pandemic, and **(2)** instructions on attendance procedures and changes to recording attendance. For example, the District provided instructions for using a new attendance code and how to consider a student present for attendance during remote instruction days.

However, the District did not perform procedures to ensure that student attendance data was **complete** and **accurate**. Specifically, the District **did not**:

- **Require** schools to document evidence for recording a student “**present-off-site**” during remote instruction days.²⁵²
- **Evaluate** whether procedures to record or modify daily student attendance were performed consistently across all District schools.
- **Evaluate** whether school attendance review procedures, at each school, would detect and correct errors. For example, schools lack procedures to detect errors after they occurred (e.g., record student present²⁵³ when absent), or rely on parents to notify the school if attendance errors were identified (e.g., record student absent when present).
- **Review** student attendance data or reports for **completeness** and **accuracy**.

²⁴⁹ Monitoring activities are established and operated by management to assess the quality of performance over time and promptly resolve identified issues.

²⁵⁰ Based on comments made by school officials. Auditors did not confirm that these procedures were performed.

²⁵¹ Data Managers are school employees responsible for maintaining student data in the Student Information System including records of daily student attendance, absences, and tardiness.

²⁵² A student was “present-off-site” if the student participated in online class discussions, had a daily check-in or two-way communication with the teacher, or completed their assignments due each day.

²⁵³ A student in the Student Information System is considered “present-on-site” by default until school personnel change the attendance of a student.

- **Review** school documentation to determine whether school officials maintained **accurate** records of attendance.²⁵⁴

Resulted in Increased Risk of Erroneous Decision Making

Without ensuring **complete** and **accurate** student attendance data, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make informed decisions regarding **student attendance**, **student interventions**, and any **relevant policies** or **procedures** necessary to **improve** student attendance.

For example, the District, Department of Public Instruction, and State Board of Education may have **lacked** the **complete** and **accurate** data necessary to:

- Ensure students meet District minimum attendance standards.²⁵⁵
- Enforce North Carolina's Compulsory Attendance (Truancy) Law.²⁵⁶
- Identify at-risk students that require additional support and interventions for attendance such as enrollment in summer school.
- Implement appropriate interventions to improve attendance at schools with high rates of absenteeism.
- Monitor the progress or success of interventions to improve attendance.
- Plan and allocate state and local funds impacted by student enrollment and membership.
- Report accurate numbers for student attendance, class sizes, or chronic absenteeism to state and federal stakeholders.

Additionally, without monitoring, it would be difficult for the District to ensure that accurate attendance records are kept. Specifically, the District **could not**:

- **Know** whether school officials are keeping accurate attendance records.
- **Investigate** inaccuracies and take corrective action, if necessary.

Caused by the District Relying on Others to Ensure Complete and Accurate Attendance Data

According to District management, the District did not monitor attendance data because it relied on personnel at each District school to review daily attendance reports and expected school principals and data managers to ensure their attendance data was complete and accurate.

²⁵⁴ Johnston County Board of Education Policy Code: 4400(A): Attendance - School officials shall keep accurate records of attendance, including accurate attendance records in each class.

²⁵⁵ Johnston County Board of Education Policy Code: 4400(D): Attendance – All students must be present for a minimum of 91% of all class meetings to receive credit for a course during any grading period.

²⁵⁶ N.C.G.S. § 115C-378.

Also Caused by the Lack of Requirement to Monitor Attendance Data

District management also **stated** the District did not monitor because there **is not** a **requirement** for the District to monitor the accuracy and completeness of attendance data.

Best Practices Recommend Reasonable Assurance that Data is Complete and Accurate

There was **no** specific requirement in legislation or State or Johnston County Board of Education policy that **required** the District to monitor to ensure complete and accurate attendance data. However,

- Johnston County Board of Education policy²⁵⁷ required school officials to keep accurate records of attendance, including accurate attendance records in each class and state attendance records that will be used to enforce the Truancy Law of North Carolina.
- N.C.G.S. § 115C-276(a) required the District Superintendent to carry out all rules and regulations of the Johnston County Board of Education.
- 16 N.C. Admin. Code 06E .0103 Enforcement stated that each District must enforce the state laws and regulations which relate to compulsory attendance.

Without monitoring, it would be difficult for the District to ensure school officials at each District school are keeping accurate records of attendance or enforcing North Carolina's Truancy Law.

In addition, best practices identified by the GAO²⁵⁸ state that entity procedures should provide reasonable assurance that management information, such as public reports are "complete, accurate, and consistent to support performance and decision making."

The Committee on Sponsoring Organizations²⁵⁹ (COSO) also states that the failure to use reliable data could result in erroneous decision-making:

Inaccurate or incomplete data, and the information derived from such data, could result in potentially erroneous judgments, estimates or other management decisions.

RECOMMENDATIONS

The District should monitor to ensure that student attendance data is **complete and accurate. Specifically, the District should verify school officials at** each District school keep accurate attendance records.

The State Board of Education and the Johnston County Board of Education should consider including District monitoring requirements in future board policies to ensure complete and accurate student attendance data.

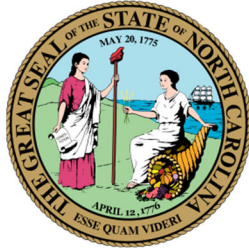
DISTRICT RESPONSE

See page 93 for the Johnston County Public School's response to this finding.

²⁵⁷ Johnston County Board of Education Policy Code: 4400(A) - School officials shall keep accurate records of attendance, including accurate attendance records in each class.

²⁵⁸ United States Government Accountability Office, Government Auditing Standards, 2018 Revision.

²⁵⁹ Committee of Sponsoring Organizations, Internal Control - Integrated Framework, 2013 Update.



STATE AUDITOR'S RESPONSE TO JOHNSTON COUNTY PUBLIC SCHOOLS

The Office of the State Auditor (OSA) is required to provide additional explanation when an agency's response could potentially **cloud an issue**, **mislead** the reader, or inappropriately **minimize the importance** of the auditor's findings.

Generally Accepted Government Auditing Standards state,

When the audited entity's comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity's comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement.

In its response, Johnston County Public Schools (District) disagreed with the audit's findings and made numerous **inaccurate** statements that could **mislead** the reader and **minimize the importance** of the auditor's findings and recommendations. To ensure the availability of complete and accurate information, OSA offers the following clarifications for the **most significant inaccuracies**.

FIRST, the District stated:

This Audit studies the school year (2020-21) and leaves questions about whether the observations and concerns indicated in the State Auditor's Report (1) existed before the pandemic; or (2) were caused by the pandemic; or (3) continue to exist post-pandemic.

This is **misleading**. This statement ignores what is clearly documented and communicated in the audit report. A **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year at the District **could not** be performed due to a **lack of complete** and **accurate** data.

If the Department of Public Instruction (DPI) provided **complete** and **accurate** data, the analyses **would have** included comparisons of the 2020-2021 school year truancy, chronic absenteeism, and graduation and promotion rates to **pre-pandemic** school years.

SECOND, the District stated:

...the Report does not address the purpose of the Audit, as stated by the legislature, (in the Session Law) which is to make "recommendations to remediate student absenteeism."

...the Report lacks any specific recommendations other than "monitoring" and "reviewing" data and actions of school staff in keeping track of absences.

The Report misses the opportunity to offer suggestions for addressing underlying problems that lead to student absences...

These statements are **not true**, **mislead** the reader, and **minimize the importance** of the auditor's findings.

To be clear, when OSA initiated the audit, OSA communicated the audit plan to legislators which included the questions the audit would answer and the objectives the audit would achieve.

The North Carolina legislature expects OSA to use discretion to perform **actionable** and **impactful** audits to meet **legislative** and **stakeholder needs**.

To comply with the legislation²⁶⁰ that required the analyses, OSA conducted a performance audit with objectives to determine:

1. Whether the six public school districts complied with the North Carolina Compulsory Attendance (Truancy) Law during the 2020-2021 school year. Specifically, did schools perform the actions required for students with **three**, **six**, and **ten** or more unexcused absences? If not, determine the cause and impact.
2. How many students attending schools within the six public school districts were **chronically absent** during the 2020-2021 school year.
3. How many students attending schools within the six public school districts that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or graduated.
4. Whether the six public school districts ensured that student attendance data for the 2020-2021 school year was complete and accurate. If not, determine the cause and impact.

To demonstrate the **impact** of any noncompliance with truancy policies and procedures as set forth by the state's Truancy Law, auditors also planned to determine the magnitude of **chronic absenteeism** which may impact a student's **academic readiness** for **promotion** to the next grade or **graduation**.

However, as stated in the audit report, DPI could not provide complete and accurate student attendance data necessary to perform the analysis for **five** of **six** school districts selected for audit. As stated, Johnston County Public Schools was one of the five districts for which complete and accurate data could **not** be provided.

As a result, a **detailed analysis** of student attendance and truancy policies and procedures during the 2020-2021 school year **could not** be performed for **five** of **six** school districts selected for audit (**including Johnston County Public Schools**).

Despite this, the audit report makes **10** unique, **actionable recommendations** (including four related to Johnston County Public Schools) to DPI, District management, staff, and State and local boards of education.

The District's response attempts to **distract the reader** from the issues identified and recommendations made in the audit's findings, many of which are under **direct control of District management and staff**.

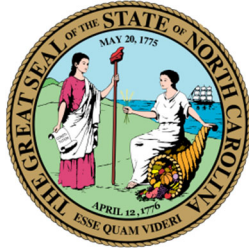
²⁶⁰ Session Law 2021-180 § 7.27(a)(14).

The audit's recommendations directly address issues and opportunities identified in the audit to **reduce chronic absenteeism** and **improve student academic readiness** and **outcomes**.

This includes a recommendation to ensure District schools perform **all** parental notifications for student absences and perform and document required actions to enforce the North Carolina Truancy Law.

The state's Truancy law and its required actions are **meant** to **identify** students with **excessive, unexcused** absences and work with the student and student's family to **analyze the causes** of the absences and **determine the necessary steps** to get the student **back in school**.

The **Governor, legislators**, and the **citizens** of North Carolina should consider these clarifications when evaluating the District's response to this audit's findings and recommendations.



RESPONSE FROM JOHNSTON COUNTY PUBLIC SCHOOLS



P.O. Box 1336
2320 US 70 Business HWY East
Smithfield, NC 27577
Phone: 919-934-6031
Fax: 919-934-2586
www.johnston.k12.nc.us

September 27, 2023

The Honorable Beth Wood
North Carolina State Auditor
2 S. Salisbury St.
Raleigh, NC 27601

Dear State Auditor Wood:

Johnston County Public Schools (JCPS) has received the Performance Audit entitled "Student Attendance and Truancy Analysis 2020-2021 School Year." We are submitting this response to the Audit Report as permitted by the State Auditor's Office. Your office has required JCPS to indicate either its disagreement or agreement with its findings. JCPS respectfully disagrees with the Report for the following reasons:

GENERALLY

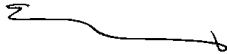
A. This Audit. The General Assembly has directed the State Auditor to examine the chronic (but unavoidable) absenteeism that occurred during the pandemic's height in 2020-2021 pursuant to N.C. Sess. Law 2021-189, Sec 3.5 (a)(14). The State Audit included six school districts across the state and the NC Department of Public Instruction. The Report was due to the General Assembly on June 30, 2022. Notably, this is the first and only audit of truancy and absenteeism directed by the General Assembly in North Carolina, including non-pandemic school years. This Audit studies the school year (2020-21) and leaves questions about whether the observations and concerns indicated in the State Auditor's Report (1) existed before the pandemic; or (2) were caused by the pandemic; or (3) continue to exist post-pandemic. It should also be noted that while the data in the Report is important to consider, the Report does not address the purpose of the Audit, as stated by the legislature, (in the Session Law) which is to make "recommendations to remediate student absenteeism."

B. Chronic Absenteeism. While the State Auditor's Report implicates chronic absenteeism as an obvious problem during the pandemic, the Report lacks any specific recommendations other than "monitoring" and "reviewing" data and actions of school staff in keeping track of absences. The Report misses the opportunity to offer suggestions for addressing underlying problems that lead to student absences, such as poverty, lack of transportation, lack of technology, unemployment, lack of flexibility in scheduling. The Report also

fails to limit its findings to any proposed interventions to remedy learning loss resulting from chronic absenteeism. Also missing is any recommendation that the truancy laws found in Chapter 115C be revisited, which is unfortunate given the legislated purpose of the Audit. Existing laws date back to the early 1900's. For the 2023-2024 school year and beyond, a fresh look could inform the causes of chronic absenteeism in modern terms with an eye towards addressing the underlying issues and removing attendance barriers facing our students, rather than simply reviewing attendance records. This examination would extend beyond interviews with school district leadership, but rather require additional input from various agencies involved, including school systems, social services and law enforcement.

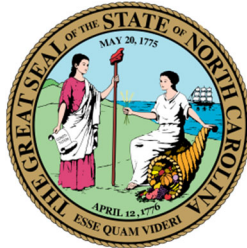
C. Minimizing Today's Barriers Confronting Student Attendance. JCPS is committed to providing a K-12 public education to its students which necessarily includes the safeguarding of students' physical and mental well-being of its enrolled students. As the overseer of K-12 public education in Johnston County, the school district must assist in the development and growth of all aspects of the students it serves. JCPS appreciates the opportunity to respond to the Audit's Report, and will continue to improve upon its educational services including those related to minimizing chronic student absenteeism.

Sincerely,



Dr. Eric Bracy, Superintendent

cc: Lyn Andrews, Board Chair,
David Pearce, Assistant Superintendent



PUBLIC SCHOOLS OF ROBESON COUNTY

Auditors encountered a data limitation for **Public Schools of Robeson County**.

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed. Specifically, the attendance data for Public Schools of Robeson County (District) could not be analyzed to reliably determine:

- How many students attending schools within the District were truant and had **three** or **more** unexcused absences during the 2020-2021 school year.
- How many students attending schools within the District were **chronically absent** during the 2020-2021 school year.
- How many students attending schools within the District that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or **graduated**.

This occurred because the North Carolina Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to perform the analysis and support the audit findings and conclusions with sufficient, appropriate evidence.

(See Finding 1 on page 16 for further discussion)

Public Schools of Robeson County

Public Schools of Robeson County is in the sandhills region of North Carolina and is considered one of the largest employers in Robeson County with more than **4,000** employees. Public Schools of Robeson County had a total of **35** schools during the 2020-2021 school year and was considered a **medium-sized** school district for this audit.

1. PUBLIC SCHOOLS OF ROBESON COUNTY DID NOT COMPLY WITH NORTH CAROLINA'S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR

Auditor's Note: The Department of Public Instruction (DPI) could not provide the student attendance data necessary to determine the total number of truant students²⁶¹ that attended the Public Schools of Robeson County (District) during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not complete or accurate.²⁶² See Finding 1 on page 16 for further discussion.

However, using the data provided, auditors were able to determine whether schools performed required actions for a sample of students with three, six, and ten or more unexcused absences.

While auditors were able to determine whether or not the District performed the required actions for truant students, auditors could not determine the extent of truancy across all schools and all students in the District.

The District did not comply with North Carolina's Compulsory Attendance (Truancy) Law during the 2020-2021 school year.²⁶³ As a result, there was an increased risk that students would become **chronically absent** and experience **negative outcomes**.

The District did not comply with the Truancy Law because **(1)** District management did not ensure that District schools performed required truancy actions, and **(2)** District schools experienced high turnover and increased absences with school personnel.

However, state law²⁶⁴ required schools to perform specific actions for students with excessive, **unexcused** absences.

Public Schools of Robeson County Did Not Comply with North Carolina's Compulsory Attendance Law

The District did not comply with North Carolina's Truancy Law during the 2020-2021 school year. Specifically, District schools did not perform required actions for students with **three, six, and ten or more unexcused** absences.

²⁶¹ Students with three or more unexcused absences.

²⁶² For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

²⁶³ North Carolina's Truancy law was not waived during the COVID-19 pandemic.

²⁶⁴ N.C.G.S. § 115C-378 (e) and (f). These requirements were not waived during the COVID-19 pandemic.

Three Unexcused Absences

Auditors tested a sample of 60 students with **three to five** unexcused absences and determined that schools did not notify the parent after **three** unexcused absences for **28 of 60 (47%)** students.²⁶⁵

After **three unexcused** absences, the principal must notify the parent or guardian of the child's excessive (**unexcused**) absence.²⁶⁶ This notification can occur via letter, phone call, email, in-person meeting, or other type of communication.

Six Unexcused Absences

Auditors tested a sample of 60 students with **six to nine** unexcused absences and determined:²⁶⁷

- **39 of 60 (65%)** students' parents were not notified that they may be in violation of the Truancy Law after the student accumulated **six** unexcused absences.
- **41 of 60 (68%)** students' school attendance counselors did not work with the family to analyze causes of absences to eliminate the problem.

After **six unexcused** absences, the principal must notify the student's parent or guardian by mail that they may be in violation of the Truancy Law and may be prosecuted if the absences cannot be justified under the established attendance policies of the state and local boards of education.

Once the parents are notified, the school attendance counselor must work with the child and the child's family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem.²⁶⁸

Ten Unexcused Absences

Auditors tested a sample of 60 students with **ten or more** unexcused absences and determined:²⁶⁹

- **38 of 60 (63%)** students' parents were not notified after the student accumulated **ten** unexcused absences.

²⁶⁵Sample included students with **three to five** unexcused absences. Auditor tests included determining whether actions required after three **unexcused** absences occurred. Students included in this sample did not have more than five unexcused absences.

²⁶⁶N.C.G.S. § 115C-378(e).

²⁶⁷Sample included students with **six to nine** unexcused absences. Auditor tests included determining whether actions required after six **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third unexcused absence occurred. Additionally, students included in this sample did not have more than nine unexcused absences.

²⁶⁸N.C.G.S. § 115C-378 (e).

²⁶⁹Sample included students with **ten or more** unexcused absences. Auditor tests included determining whether actions required after ten **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third and sixth unexcused absences occurred.

- **41 of 60 (68%)** the principal did not determine whether the parent made a good faith effort to comply with law.
- **No** referrals or complaints were filed with district attorney, county director of social services, or juvenile court counselor based on determination of good faith effort.

After **ten unexcused** absences, the principal should determine whether the parent or guardian received notification pursuant to this section and made a good faith effort to comply with the law.²⁷⁰

- If NO good faith effort – the principal shall notify the district attorney and the director of social services of the county where the child resides.
- If YES good faith effort - the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

Increased Risk Students Continue Unexcused Absences, Become Chronically Absent, and Experience Negative Outcomes

Because District schools did not perform actions required by the state’s Truancy Law, there was an increased risk schools and parents do not **identify the causes** of absences, and do not **identify solutions** to eliminate excessive absenteeism.

As a result, students were at an **increased risk** to continue to miss school, become **chronically absent**,²⁷¹ and experience **negative outcomes**. Potential negative outcomes include falling behind in school which could result in **lower test scores, decreased grade-level performance, lack of grade promotion, or dropping out** of school.

DPI’s analysis of lost instructional time²⁷² during the pandemic acknowledged **the negative impact** of **chronic absenteeism** on student progress and performance.

According to DPI’s analysis, students did not perform as expected for the 2020-2021 school year based on pre-pandemic learning trajectories and **chronically absent** students experienced larger **negative impacts** on performance. Specifically, the analysis determined “on average, students who were **chronically absent** performed **significantly worse than expected** compared to students who were not.”²⁷³

Further, students that miss valuable education time **may not** make **desired academic progress** putting the student at-risk of dropping out of school.

According to DPI’s Annual Report on Dropout Rates,²⁷⁴ attendance issues **were the most frequently** reported reason for a student dropping out during the 2020-2021 school year, accounting for almost half (46%) of all dropouts.

²⁷⁰ N.C.G.S. § 115C-378 (f).

²⁷¹ A chronically absent student is one whose total number of absences is equal to or greater than 10 percent of the total number of days enrolled in school during the school year.

²⁷² DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022. <https://webservices.ncleg.gov/ViewDocSiteFile/72536>.

²⁷³ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022, Page 6.

²⁷⁴ DPI Annual Report on Dropout Rates, Consolidated Data Report 2020-2021, March 2022, Page 82. <https://www.dpi.nc.gov/data-reports/discipline-alp-and-dropout-data>.

Dropping out of school can lead to **limited employment opportunities, job instability, and decreased earning potential**. Data from the U.S. Bureau of Labor Statistics²⁷⁵ shows workers with less than a high school diploma had lower earnings and higher unemployment in 2021 when compared to workers with a high school diploma. Specifically, workers with a high school diploma earned **\$9,516** (29%) more in 2021 than workers without a high school diploma.

Caused by Lack of Monitoring from District Management

The District **did not** comply with the state Truancy Law because District management did not monitor to ensure District schools performed actions required by the state's Truancy Law. Potential monitoring procedures could include:

- Evaluating each school's risk of not following the Truancy law to determine the appropriate selection, scope, and frequency of monitoring.
- Developing a monitoring plan and schedule based on each school's level of risk of noncompliance to determine the number of schools and students selected for review.
- Reviewing evidence of parental notifications for absences, school counselors working with the family, principal's good-faith determinations, and referrals or complaints filed based on good faith determination.
- Evaluating any issues or noncompliance identified during the review and requiring schools to develop a plan to correct noncompliance. Follow-up to ensure schools take timely and appropriate corrective action.

District management **stated** the District did not have adequate staff to monitor for compliance.

Without monitoring, District management **could not** ensure each District school:

- **Maintained** documentation of truancy actions performed.
- **Completed** parental notifications at **three, six, and ten unexcused** absences.
- **Analyzed** causes and determined steps to eliminate attendance issues.
- **Determined** good faith efforts of parents and notified the district attorney, director of social services, or juvenile court counselor, when necessary.

Also Caused by High Turnover and Increased Absences in School Personnel

District management also stated that during the COVID-19 pandemic District schools experienced high turnover and increased absences in school personnel which impacted the school's ability to perform required actions and responsibilities.

²⁷⁵ Education pays, 2021, Career Outlook, U.S. Bureau of Labor Statistics, May 2022. <https://www.bls.gov/careeroutlook/2022/data-on-display/education-pays.htm>.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

State Law Required Schools to Perform Actions for Students with Excessive Unexcused Absences

The North Carolina Truancy Law required schools to perform specific actions for students with excessive **unexcused** absences:

North Carolina General Statutes

§ 115C-378 (e) and (f). Children required to attend.

- The principal shall notify the parent of his or her child's excessive absences after the child has accumulated **three** unexcused absences in a school year.
- After not more than **six** unexcused absences, the principal shall notify the parent by mail that he or she may be in violation of the Compulsory Attendance Law. Once the parents are notified, the school attendance counselor shall work with the child's family to analyze the causes of the absences and determine steps to eliminate the problem.
- After **10** accumulated unexcused absences in a school year, the principal shall review any report or investigation prepared under G.S. 115C-381 and determine whether the parent has received notification pursuant to this section and made a good faith effort to comply with the law.
 - If the principal determines that the parent has **not made a good faith effort** to comply with the law, the principal shall notify the district attorney and the director of social services of the county where the child resides.
 - If the principal determines that the parent has **made a good faith effort** to comply with the law, the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

RECOMMENDATIONS

District management should monitor to ensure each District school complies with the North Carolina Truancy Law. Specifically, District management should ensure that District schools perform all required actions for students with **three, six, and ten or more unexcused** absences.

District management should ensure that school officials at each District school document all required actions and maintain documentation to demonstrate compliance with the Truancy law.

DISTRICT RESPONSE

See page 107 for the Public Schools of Robeson County's response to this finding.

2. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING PUBLIC SCHOOLS OF ROBESON COUNTY DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED

The Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to determine how many students attending Public Schools of Robeson County were **chronically absent**²⁷⁶ during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not **complete** or **accurate**.²⁷⁷

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and procedures during the 2020-2021 school year could not be performed for Public Schools of Robeson County.

The student attendance data provided was **incomplete** and **inaccurate** because DPI **(1)** lacked oversight of the Student Information System (SIS)²⁷⁸ vendor and could not validate the attendance data provided by the vendor, and **(2)** did not ensure school districts and schools entered attendance parameters²⁷⁹ in the SIS in accordance with DPI instructions. **See Finding 1 on page 16 for further discussion.**

3. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING PUBLIC SCHOOLS OF ROBESON COUNTY THAT WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED

The Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to determine how many **chronically absent**²⁸⁰ students attending Public Schools of Robeson County were **promoted** or **graduated** during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not **complete** or **accurate**.²⁸¹

²⁷⁶ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

²⁷⁷ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

²⁷⁸ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

²⁷⁹ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

²⁸⁰ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

²⁸¹ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed for Public Schools of Robeson County.

The student attendance data provided was **incomplete** and **inaccurate** because DPI (1) lacked oversight of the Student Information System (SIS)²⁸² vendor and could not validate the attendance data provided by the vendor, and (2) did not ensure school districts and schools entered attendance parameters²⁸³ in the SIS in accordance with DPI instructions. **See Finding 1 on page 16 for further discussion.**

4. PUBLIC SCHOOLS OF ROBESON COUNTY DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE

Public Schools of Robeson County (District) **did not** monitor to ensure student attendance data was **complete** and **accurate**. As a result, there was an increased risk that **decision-making** stakeholders would not have the data needed to make informed decisions regarding student **attendance**, student **interventions**, and any **relevant policies** or **procedures** necessary to **improve** student attendance. Additionally, the District would be **limited** in its ability to **identify** errors in recording attendance and to **take** timely corrective action, if necessary.

District management stated that it did not ensure that student attendance data was complete and accurate because the District relied on personnel at each District school to ensure attendance records were **complete** and **accurate**.

However, best practices identified by the Government Accountability Office (GAO) state that management should provide reasonable assurance that information used to support performance and decision-making is **complete** and **accurate**.

No District Monitoring of Student Attendance Data

The District **did not** monitor²⁸⁴ to ensure that student attendance data during the 2020-2021 school year was complete and accurate.

Based on discussions with school officials,²⁸⁵ individual schools performed various procedures to record daily student attendance and ensure complete and accurate data that included:

- Teachers took daily attendance to mark students present-on-site, **present-off-site**, or unexcused absent.

²⁸²The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

²⁸³ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

²⁸⁴ Monitoring activities are established and operated by management to assess the quality of performance over time and promptly resolve identified issues.

²⁸⁵Based on comments made by school officials. Auditors did not confirm that these procedures were performed.

- Data managers²⁸⁶ reviewed whether teachers submitted daily attendance for each student.
- Data managers reviewed documentation to determine whether it supported attendance modifications (tardies, late buses, field trips, excused absences, etc.).

Additionally, District management **stated** it provided schools with instructions on attendance procedures and changes to recording attendance. For example, the District provided instructions for using a new attendance code and how to consider a student present for attendance during remote instruction days.

However, the District did not perform procedures to ensure that student attendance data was complete and accurate. Specifically, the District **did not**:

- **Require** schools to document evidence for recording a student “**present-off-site**” during remote instruction days.²⁸⁷
- **Evaluate** whether procedures to record or modify daily student attendance were performed consistently across all District schools.
- **Evaluate** whether school attendance review procedures, at each school, would detect and correct errors. For example, schools lack procedures to detect errors after they occurred (e.g., record student present²⁸⁸ when absent), or rely on parents to notify the school if attendance errors were identified (e.g., record student absent when present).
- **Review** student attendance data or reports for **completeness** and **accuracy**.
- **Review** school documentation to determine whether school officials maintained **accurate** records of attendance.²⁸⁹

Resulted in Increased Risk of Erroneous Decision Making

Without ensuring **complete** and **accurate** student attendance data, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make **informed decisions** regarding student **attendance**, student **interventions**, and any **relevant policies** or **procedures** necessary to **improve** student attendance.

For example, the District, Department of Public Instruction, and State Board of Education may have **lacked** the **complete** and **accurate** data necessary to:

- Ensure students meet District minimum attendance standards.²⁹⁰

²⁸⁶ Data Managers are school employees responsible for maintaining student data in the Student Information System including records of daily student attendance, absences, and tardiness.

²⁸⁷ A student was “present-off-site” if the student participated in online class discussions, had a daily check-in or two-way communication with the teacher, or completed their assignments due each day.

²⁸⁸ A student in the Student Information System is considered “present-on-site” by default until school personnel change the attendance of a student.

²⁸⁹ Robeson County Board of Education Policy Code: 4400(A) - School officials shall keep accurate records of attendance, including accurate attendance records in each class.

²⁹⁰ Robeson County Board of Education Policy Code 4400(F). For students in kindergarten through 8th grade, unexcused absences in excess of 10 days constitute a valid reason for retention. For students in 9th grade through 12th grade, unexcused absences in excess of five days per semester/course may result in denial of course credit.

- Enforce North Carolina's Compulsory Attendance (Truancy) Law.²⁹¹
- Identify at-risk students that require additional support and interventions for attendance such as enrollment in summer school.
- Implement appropriate interventions to improve attendance at schools with high rates of absenteeism.
- Monitor the progress or success of interventions to improve attendance.
- Plan and allocate state and local funds impacted by student enrollment and membership.
- Report accurate numbers for student attendance, class sizes, or chronic absenteeism to state and federal stakeholders.

Additionally, without monitoring, it would be difficult for the District to ensure that accurate attendance records are kept. Specifically, the District **could not**:

- **Know** whether school officials are keeping accurate attendance records.
- **Investigate** inaccuracies and take corrective action, if necessary.

Caused by the District Relying on Others to Ensure Complete and Accurate Attendance Data

According to District management, the District did not monitor attendance data because it relied on personnel at each District school to review daily attendance reports and expected school principals and data managers to ensure their attendance data was complete and accurate.

Best Practices Recommend Reasonable Assurance that Data is Complete and Accurate

There was **no** specific requirement in legislation or State or Robeson County Board of Education policy that **required** the District to monitor to ensure complete and accurate attendance data. However,

- Robeson County Board of Education policy²⁹² required school officials to keep accurate records of attendance, including accurate attendance records in each class and state attendance records that will be used to enforce the Truancy Law of North Carolina.
- N.C.G.S. § 115C-276(a) required the District Superintendent to carry out all rules and regulations of the Robeson County Board of Education.

²⁹¹ N.C.G.S. § 115C-378.

²⁹² Robeson County Board of Education Policy Code: 4400(A) - School officials shall keep accurate records of attendance, including accurate attendance records in each class.

- 16 N.C. Admin. Code 06E .0103 Enforcement stated that each District must enforce the state laws and regulations which relate to compulsory attendance.

Without monitoring, it would be difficult for the District to ensure school officials at each District school are keeping accurate records of attendance or enforcing North Carolina's Truancy Law.

In addition, best practices identified by the GAO²⁹³ state that entity procedures should provide reasonable assurance that management information, such as public reports are "complete, accurate, and consistent to support performance and decision making."

The Committee on Sponsoring Organizations²⁹⁴ (COSO) also states that the failure to use reliable data could result in erroneous decision-making:

Inaccurate or incomplete data, and the information derived from such data, could result in potentially erroneous judgments, estimates or other management decisions.

RECOMMENDATIONS

The District should monitor to ensure that student attendance data is complete and accurate. Specifically, the District should verify school officials at **each** District school keep accurate attendance records.

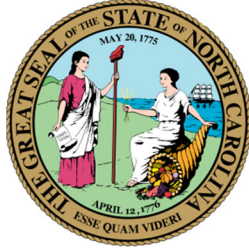
The State Board of Education and the Robeson County Board of Education should consider including District monitoring requirements in future board policies to ensure complete and accurate student attendance data.

DISTRICT RESPONSE

See page 108 for the Public Schools of Robeson County's response to this finding.

²⁹³ United States Government Accountability Office, Government Auditing Standards, 2018 Revision.

²⁹⁴ Committee on Sponsoring Organizations, Internal Control - Integrated Framework, 2013 Update.



STATE AUDITOR'S RESPONSE TO PUBLIC SCHOOLS OF ROBESON COUNTY

The Office of the State Auditor (OSA) is required to provide additional explanation when an agency's response could potentially **cloud an issue**, **mislead** the reader, or inappropriately **minimize the importance** of the auditor's findings.

Generally Accepted Government Auditing Standards state,

When the audited entity's comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity's comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement.

In its response, Public Schools of Robeson County (District) disagreed with the audit's findings and made statements that could **mislead** the reader and **minimize the importance** of the auditor's findings and recommendations. To ensure the availability of complete and accurate information, OSA offers the following clarifications.

FIRST, the District stated:

The Public Schools of Robeson County followed the North Carolina Compulsory Attendance Law with compassion. The law also calls for us to "work with the child and the child's family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem." During this time, our student support staff along with teachers worked diligently to overcome obstacles in place for families as a result of the pandemic.

As demonstrated throughout the audit report, OSA and the audit findings **do not dispute** or **attempt to minimize** the impact and unprecedented challenges that the COVID-19 pandemic had on District **staff, families, students**, and **student attendance** during the 2020-2021 school year.

However, the District's response is **misleading**.

As the audit report clearly states, the District **did not** comply with North Carolina's Compulsory Attendance (Truancy) Law. Specifically, District schools did not perform required actions for students with **three, six, and ten or more** unexcused absences.

While actions prioritized by schools were necessary and important, those efforts **did not** directly communicate **unexcused** absences to parents or guardians and identify solutions to eliminate the student's **unexcused** absences. **The fact remains that a student that is not in class has little, if any, opportunity to learn.**

The state's Truancy law and its required actions are **meant to identify** students with **excessive, unexcused** absences and work with the student and student's family to **analyze the causes** of the absences and **determine the necessary steps** to get the student **back in school**.

However, the audit found that required truancy actions were **not performed**. As a result, there was an **increased risk** that students would become **chronically absent** and experience **negative outcomes**.

Additionally, while the District's response mentions the efforts of the District's **student support staff** and **teachers** it fails to acknowledge the hardships on those very same people, **for years to come**. Students that are promoted to the next grade level but **are not** prepared, for reasons such as **chronic absenteeism**, may require **more instruction, support, and interventions**.²⁹⁵

North Carolina's Truancy Law, including its required actions and responsibilities to be fulfilled by District staff, were not waived during the COVID-19 pandemic or school year 2020-2021.

As such, the audit recommends that District management should monitor ensure each District school **(1)** complies with the North Carolina Truancy Law, and **(2)** documents all required actions and maintains documentation to demonstrate compliance with the Truancy law.

SECOND, the response stated:

We closed the 2019-20 school year with remote learning, a concept never imagined before.

Due to the pandemic our students did not return to our buildings for face to face instruction until April 21, 2021.

The District's response is **misleading**.

The response leads the reader to think that the state's Truancy law is applicable to in-person attendance, only.

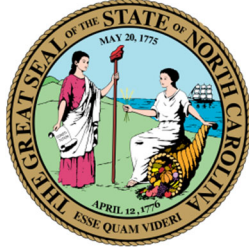
However, for the 2020-2021 school year, attendance codes in the Student Information System (SIS),²⁹⁶ were updated to include "**present-on-site**" and "**present-off-site**" to reflect the physical location where the student was receiving instruction.

The state's Truancy law was applicable to the attendance of students in a remote learning environment.

The **Governor, legislators**, and the **citizens** of North Carolina should consider these clarifications when evaluating the District's response to this audit's findings and recommendations.

²⁹⁵ <https://soeonline.american.edu/blog/importance-of-school-attendance/>.

²⁹⁶ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).



RESPONSE FROM PUBLIC SCHOOLS OF ROBESON COUNTY

Student Attendance and Truancy Analysis Response
Public Schools of Robeson County

The Public Schools of Robeson County is located in rural southeastern North Carolina. The district is made up of approximately 21,000 students with 35 schools. The district is racially diverse consisting of American Indian, Black, Hispanic and White students. Based upon the most recent Census data, the poverty rate in Robeson County is approximately 30%.

FINDINGS #1

Public Schools of Robeson County Schools did not comply with North Carolina's Compulsory Attendance Law during the 2020-2021 school year.

RECOMMENDATIONS

District management should monitor to ensure each District school complies with the North Carolina Truancy Law. Specifically, District management should ensure that District schools perform all required actions for students with three, six, and ten or more unexcused absences.

District management should ensure that school officials at each District school document all required actions and maintain documentation to demonstrate compliance with the Truancy law.

The 2020-21 school year brought about a new era in education for Robeson County. The world was at the height of a global pandemic with COVID. We closed the 2019-20 school year with remote learning, a concept never imagined before. As with all districts, the struggle to open our doors and ensure students and staff were safe was overwhelming. During this time, as families struggled with the death of loved ones, extended sickness, job loss, financial insecurity, our district strived to provide the best education possible, while at the same time delivering meals, setting up hotspot busses in communities to ensure students had access to internet and conducting home visits as safely as possible. Due to the pandemic our students did not return to our buildings for face to face instruction until April 21, 2021.

We respectfully disagree with the findings outlined in this audit. The Public Schools of Robeson County followed the North Carolina Compulsory Attendance Law with compassion. We understand following the law to ensure students and parents value the importance of regular school attendance. The law also calls for us to "work with the child and the child's family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem." During this time, our student support staff along with teachers worked diligently to overcome obstacles in place for families as a result of the pandemic. In conclusion, The Public Schools of Robeson County has always worked diligently and effortlessly to address the needs of the whole child for all of our students and will continue to do so.

FINDINGS #4

Public Schools of Robeson County Schools did not monitor to ensure that student attendance data during the 2020-2021 school year was complete and accurate.

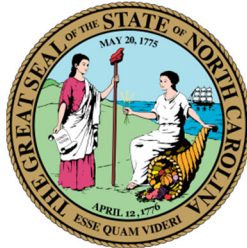
RECOMMENDATIONS

The District should monitor to ensure that student attendance data is complete and accurate. Specifically, the District should verify school officials at each District school keep accurate attendance records.

The State Board of Education and the Public Schools of Robeson County School's Board of Education should consider including District monitoring requirements in future board policies to ensure complete and accurate student attendance data.

The 2020-21 school year brought about a new era in education for Robeson County. The world was at the height of a global pandemic with COVID. We closed the 2019-20 school year with remote learning, a concept never imagined before. As with all districts, the struggle to open our doors and ensure students and staff were safe was overwhelming. During this time, as families struggled with the death of loved ones, extended sickness, job loss, financial insecurity, our district strived to provide the best education possible, while at the same time delivering meals, setting up hotspot busses in communities to ensure students had access to internet and conducting home visits as safely as possible. Due to the pandemic our students did not return to our buildings for face to face instruction until April 21, 2021.

We respectfully disagree with the findings outlined in this audit. The Public Schools of Robeson County followed the North Carolina Compulsory Attendance Law with compassion. We understand following the law to ensure students and parents value the importance of regular school attendance. The law also calls for us to "work with the child and the child's family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem." During this time, our student support staff along with teachers worked diligently to overcome obstacles in place for families as a result of the pandemic. In conclusion, The Public Schools of Robeson County has always worked diligently and effortlessly to address the needs of the whole child for all of our students and will continue to do so.



HYDE COUNTY SCHOOLS

Auditors encountered a data limitation for **Hyde County Schools**.

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed. Specifically, the attendance data for Hyde County Schools (District) could not be analyzed to reliably determine:

- How many students attending schools within the District were truant and had **three or more** unexcused absences during the 2020-2021 school year.
- How many students attending schools within the District were **chronically absent** during the 2020-2021 school year.
- How many students attending schools within the District that were **chronically absent** during the 2020-2021 school year were **promoted** to the next grade level or **graduated**.

This occurred because the North Carolina Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to perform the analysis and support the audit findings and conclusions with sufficient, appropriate evidence.

(See Finding 1 on page 16 for further discussion)

Hyde County Schools

Hyde County Schools is in the northeast region of North Carolina with more than **125** employees. Hyde County Schools had a total of **three** schools during the 2020-2021 school year and was considered a **small** school district for this audit.

1. HYDE COUNTY SCHOOLS DID NOT COMPLY WITH NORTH CAROLINA'S COMPULSORY ATTENDANCE LAW DURING THE 2020-2021 SCHOOL YEAR

Auditor's Note: The Department of Public Instruction (DPI) could not provide the student attendance data necessary to determine the total number of truant students²⁹⁷ that attended Hyde County Schools (District) during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not complete or accurate.²⁹⁸ See Finding 1 on page 16 for further discussion.

However, using the data provided, auditors were able to determine whether schools performed required actions for a sample of students with three, six, and ten or more unexcused absences.

While auditors were able to determine whether or not the District performed the required actions for truant students, auditors could not determine the extent of truancy across all schools and all students in the District.

The District did not comply with North Carolina's Compulsory Attendance (Truancy) Law during the 2020-2021 school year.²⁹⁹ As a result, there was an increased risk that students would become **chronically absent** and experience **negative outcomes**.

The District did not comply with the Truancy Law because **(1)** District management did not ensure that District schools performed required truancy actions, and **(2)** District schools experienced high turnover with school personnel and did not maintain truancy documentation.

However, state law³⁰⁰ required schools to perform specific actions for students with excessive, **unexcused** absences.

Hyde County Schools Did Not Comply with North Carolina's Compulsory Attendance Law

The District did not comply with North Carolina's Truancy Law during the 2020-2021 school year. Specifically, District schools did not perform required actions for students with **three**, **six**, and **ten or more** unexcused absences.

²⁹⁷ Students with three or more unexcused absences.

²⁹⁸ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

²⁹⁹ North Carolina's Truancy law was not waived during the COVID-19 pandemic.

³⁰⁰ N.C.G.S. § 115C-378 (e) and (f). These requirements were not waived during the COVID-19 pandemic.

Three Unexcused Absences

Auditors tested all 56 students with **three to five** unexcused absences and determined that schools did not notify the parent after **three** unexcused absences for **40 out of 56 (71%)** students.³⁰¹

After **three unexcused** absences, the principal must notify the parent or guardian of the child's excessive (**unexcused**) absence.³⁰² This notification can occur via letter, phone call, email, in-person meeting, or other type of communication.

Six Unexcused Absences

Auditors tested all 28 students with **six to nine** unexcused absences and determined:³⁰³

- **23 of 28 (82%)** students' parents were not notified that they may be in violation of the Truancy Law after the student accumulated **six** unexcused absences.
- **20 of 28 (71%)** students' school attendance counselors did not work with the family to analyze causes of absences to eliminate the problem.

After **six unexcused** absences, the principal must notify the student's parent or guardian by mail that they may be in violation of the Truancy Law and may be prosecuted if the absences cannot be justified under the established attendance policies of the state and local boards of education.

Once the parents are notified, the school attendance counselor must work with the child and the child's family to analyze the causes of the absences and determine steps, including adjustment of the school program or obtaining supplemental services, to eliminate the problem.³⁰⁴

Ten Unexcused Absences

Auditors tested a sample of 60 students with **ten or more** unexcused absences and determined:³⁰⁵

- **50 of 60 (83%)** students' parents were not notified after the student accumulated **ten** unexcused absences.

³⁰¹ Sample included students with **three to five** unexcused absences. Auditor tests included determining whether actions required after three **unexcused** absences occurred. Students included in this sample did not have more than five unexcused absences.

³⁰² N.C.G.S. § 115C-378 (e).

³⁰³ Sample included students with **six to nine** unexcused absences. Auditor tests included determining whether actions required after six **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third unexcused absence occurred. Additionally, students included in this sample did not have more than nine unexcused absences.

³⁰⁴ N.C.G.S. § 115C-378 (e).

³⁰⁵ Sample included students with **ten or more** unexcused absences. Auditor tests included determining whether actions required after ten **unexcused** absences occurred. Therefore, students included in this sample were not tested to determine whether actions required after their third and sixth unexcused absences occurred.

- **54 of 60 (90%)** the principal did not determine whether the parent made a good faith effort to comply with law.
- **No** referrals or complaints were filed with district attorney, county director of social services, or juvenile court counselor based on determination of good faith effort.

After **ten unexcused** absences, the principal should determine whether the parent or guardian received notification pursuant to this section and made a good faith effort to comply with the law.³⁰⁶

- If NO good faith effort – the principal shall notify the district attorney and the director of social services of the county where the child resides.
- If YES good faith effort - the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

Increased Risk Students Continue Unexcused Absences, Become Chronically Absent, and Experience Negative Outcomes

Because District schools did not perform actions required by the state's Truancy Law, there was an increased risk schools and parents do not **identify the causes** of absences, and do not **identify solutions** to eliminate excessive absenteeism.

As a result, students were at an **increased risk** to continue to miss school, become **chronically absent**,³⁰⁷ and experience **negative outcomes**. Potential negative outcomes include falling behind in school which could result in **lower test scores, decreased grade-level performance, lack of grade promotion, or dropping out** of school.

DPI's analysis of lost instructional time³⁰⁸ during the pandemic acknowledged **the negative impact** of **chronic absenteeism** on student progress and performance.

According to DPI's analysis, students did not perform as expected for the 2020-2021 school year based on pre-pandemic learning trajectories and **chronically absent** students experienced larger **negative impacts** on performance. Specifically, the analysis determined "on average, students who were **chronically absent** performed **significantly worse than expected** compared to students who were not."³⁰⁹

Further, students that miss valuable education time **may not** make **desired academic progress** putting the student at-risk of dropping out of school.

According to DPI's Annual Report on Dropout Rates,³¹⁰ attendance issues **were the most frequently** reported reason for a student dropping out during the 2020-2021 school year, accounting for almost half (46%) of all dropouts.

³⁰⁶ N.C.G.S. § 115C-378 (f).

³⁰⁷ A chronically absent student is one whose total number of absences is equal to or greater than 10 percent of the total number of days enrolled in school during the school year.

³⁰⁸ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022. <https://webservices.ncleg.gov/ViewDocSiteFile/72536>.

³⁰⁹ DPI Impact Analysis of Student Learning During the COVID-19 Pandemic, December 2022, Page 6.

³¹⁰ DPI Annual Report on Dropout Rates, Consolidated Data Report 2020-2021, March 2022, Page 82. <https://www.dpi.nc.gov/data-reports/discipline-alp-and-dropout-data>.

Dropping out of school can lead to **limited employment opportunities, job instability, and decreased earning potential**. Data from the U.S. Bureau of Labor Statistics³¹¹ shows workers with less than a high school diploma had lower earnings and higher unemployment in 2021 when compared to workers with a high school diploma. Specifically, workers with a high school diploma earned **\$9,516** (29%) more in 2021 than workers without a high school diploma.

Caused by Lack of Monitoring from District Management

The District **did not** comply with the state's Truancy Law because District management did not monitor to ensure District schools performed actions required by the state's Truancy Law. Potential monitoring procedures could include:

- Evaluating each school's risk of not following truancy law to determine the appropriate selection, scope, and frequency of monitoring.
- Developing a monitoring plan and schedule based on each school's level of risk of noncompliance to determine the number of schools and students selected for review.
- Reviewing evidence of parental notifications for absences, school counselors working with the family, principal's good-faith determinations, and referrals or complaints filed based on good faith determination.
- Evaluating any issues or noncompliance identified during the review and requiring schools to develop a plan to correct noncompliance. Follow-up to ensure schools take timely and appropriate corrective action.

Without monitoring, District management **could not** ensure each District school:

- **Maintained** documentation of truancy actions performed.
- **Completed** parental notifications at **three, six, and ten** unexcused absences.
- **Analyzed** causes and determined steps to eliminate attendance issues.
- **Determined** good faith efforts of parents and notified the district attorney, director of social services, or juvenile court counselor, when necessary.

Also Caused by High Turnover of School Personnel and Schools Not Maintaining Documentation

District management also stated that District schools experienced high turnover in school personnel that were responsible for performing truancy actions and **did not** maintain documentation of truancy actions.

³¹¹ Education pays, 2021, Career Outlook, U.S. Bureau of Labor Statistics, May 2022. <https://www.bls.gov/careeroutlook/2022/data-on-display/education-pays.htm>.

If, in fact, the District did perform some truancy actions, without documentation, there is **no way** for the District or anyone else to know whether these truancy actions actually occurred.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

State Law Required Schools to Perform Actions for Students with Excessive Unexcused Absences

The North Carolina Truancy Law required schools to perform specific actions for students with excessive **unexcused** absences:

North Carolina General Statutes

§ 115C-378 (e) and (f). Children required to attend.

- The principal shall notify the parent of his or her child's excessive absences after the child has accumulated **three** unexcused absences in a school year.
- After not more than **six** unexcused absences, the principal shall notify the parent by mail that he or she may be in violation of the Compulsory Attendance Law. Once the parents are notified, the school attendance counselor shall work with the child's family to analyze the causes of the absences and determine steps to eliminate the problem.
- After **10** accumulated unexcused absences in a school year, the principal shall review any report or investigation prepared under G.S. 115C-381 and determine whether the parent has received notification pursuant to this section and made a good faith effort to comply with the law.
 - If the principal determines that the parent has **not made a good faith effort** to comply with the law, the principal shall notify the district attorney and the director of social services of the county where the child resides.
 - If the principal determines that the parent has **made a good faith effort** to comply with the law, the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.

North Carolina's Truancy Law was not waived during the COVID-19 pandemic or school year 2020-2021.

RECOMMENDATIONS

District management should monitor to ensure each District school complies with the North Carolina Truancy Law. Specifically, District management should ensure that District schools perform all required actions for students with **three, six, and ten or more unexcused** absences.

District management should ensure that school officials at each District school document all required actions and maintain documentation to demonstrate compliance with the Truancy law.

DISTRICT RESPONSE

See page 121 for Hyde County School's response to this finding.

2. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING HYDE COUNTY SCHOOLS DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED

The Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to determine how many students attending Hyde County Schools were **chronically absent**³¹² during the 2020-2021 school year. Specifically, student attendance data provided by DPI was not **complete** or **accurate**.³¹³

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed for Hyde County Schools.

The student attendance data provided was **incomplete** and **inaccurate** because DPI **(1)** lacked oversight of the Student Information System (SIS)³¹⁴ vendor and could not validate the attendance data provided by the vendor, and **(2)** did not ensure school districts and schools entered attendance parameters³¹⁵ in the SIS in accordance with DPI instructions. **See Finding 1 on page 16 for further discussion.**

3. THE NUMBER OF CHRONICALLY ABSENT STUDENTS ATTENDING HYDE COUNTY SCHOOLS THAT WERE PROMOTED OR GRADUATED DURING THE 2020-2021 SCHOOL YEAR COULD NOT BE RELIABLY DETERMINED

The Department of Public Instruction (DPI) **could not** provide the student attendance data necessary to determine how many chronically absent³¹⁶ students attending Hyde County Schools were **promoted** or **graduated** during the 2020-2021 school year. Specifically, student attendance data provided by DPI was **not complete** or **accurate**.³¹⁷

³¹² Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

³¹³ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

³¹⁴ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

³¹⁵ Attendance parameters are items included in the setup of attendance in the SIS whose value determines the calculation of daily attendance. Examples include bell schedules, school calendar schedules, minutes required to be considered present, etc.

³¹⁶ Defined as a student whose total number of absences is equal to or greater than 10 percent of the total number of days the student is enrolled during the school year. Auditors calculated the chronically absent threshold as **19 days**. (185 total school days x 10 percent = 18.5 days rounded up to whole day).

³¹⁷ For example, data sets contained duplicate records, were missing fields, and were missing data for individual students or entire schools for the entire school year or multiple time-periods during the year.

As a result, a **detailed analysis** of student **attendance** and **truancy policies** and **procedures** during the 2020-2021 school year **could not** be performed for Hyde County Schools.

The student attendance data provided was **incomplete** and **inaccurate** because DPI (1) lacked oversight of the Student Information System (SIS)³¹⁸ vendor and could not validate the attendance data provided by the vendor, and (2) did not ensure school districts and schools entered attendance parameters in the SIS in accordance with DPI instructions. **See Finding 1 on page 16 for further discussion.**

4. HYDE COUNTY SCHOOLS DID NOT MONITOR TO ENSURE THAT STUDENT ATTENDANCE DATA DURING THE 2020-2021 SCHOOL YEAR WAS COMPLETE AND ACCURATE

Hyde County Schools (District) **did not** monitor to ensure student attendance data was **complete** and **accurate**. As a result, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make informed decisions regarding student **attendance**, student **interventions**, and any **relevant policies** or **procedures** necessary to improve student attendance. Additionally, the District would be **limited** in its ability to **identify errors** in recording attendance and to **take timely corrective action**, if necessary.

District management **stated** that it did not ensure that student attendance data was complete and accurate because the District relied on personnel at each District school to ensure attendance records were **complete** and **accurate**.

However, best practices identified by the Government Accountability Office (GAO) state that management should provide reasonable assurance that information used to support performance and decision-making is **complete** and **accurate**.

No District Monitoring of Student Attendance Data

The District **did not** monitor³¹⁹ to ensure that student attendance data during the 2020-2021 school year was complete and accurate.

Based on **discussions with school officials**,³²⁰ individual schools performed various procedures to record daily student attendance and ensure complete and accurate data that included:

- Teachers took daily attendance to mark students present-on-site, **present-off-site**, or unexcused absent.
- Data managers³²¹ reviewed whether teachers submitted daily attendance for each student.

³¹⁸ The system used statewide by public and charter schools in North Carolina for storing and managing student data (including attendance, demographics, course information, grades, and transcripts, etc.).

³¹⁹ Monitoring activities are established and operated by management to assess the quality of performance over time and promptly resolve identified issues.

³²⁰ Based on comments made by school officials. Auditors did not confirm that these procedures were performed.

³²¹ Data Managers are school employees responsible for maintaining student data in the Student Information System including records of daily student attendance, absences, and tardiness.

- Data managers reviewed documentation to determine whether it supported attendance modifications. (tardies, late buses, field trips, excused absences, etc.)

Additionally, District management **stated** it provided schools with instructions on attendance procedures and changes to recording attendance. For example, the District provided instructions for using a new attendance code and how to consider a student present for attendance during remote instruction days.

However, the District did not perform procedures to ensure that student attendance data was complete and accurate. Specifically, the District **did not**:

- **Require** schools to document evidence for recording a student “**present-off-site**” during remote instruction days.³²²
- **Evaluate** whether procedures to record or modify daily student attendance were performed consistently across all District schools.
- **Evaluate** whether school attendance review procedures, at each school, would detect and correct errors. For example, schools lack procedures to detect errors after they occurred (e.g., record student present³²³ when absent), or rely on parents to notify the school if attendance errors were identified (e.g., record student absent when present).
- **Review** student attendance data or reports for **completeness** and **accuracy**.
- **Review** school documentation to determine whether school officials maintained **accurate** records of attendance.³²⁴

Resulted in Increased Risk of Erroneous Decision Making

Without ensuring **complete** and **accurate** student attendance data, there was an **increased risk** that **decision-making** stakeholders would not have the data needed to make **informed decisions** regarding student **attendance**, student **interventions**, and any **relevant policies** or **procedures** necessary to **improve** student attendance.

For example, the District, Department of Public Instruction, and State Board of Education may have **lacked** the **complete** and **accurate** data necessary to:

- Enforce North Carolina’s Compulsory Attendance (Truancy) Law.³²⁵
- Identify at-risk students that require additional support and interventions for attendance such as enrollment in summer school.
- Implement appropriate interventions to improve attendance at schools with high rates of absenteeism.

³²² A student was “present-off-site” if the student participated in online class discussions, had a daily check-in or two-way communication with the teacher, or completed their assignments due each day.

³²³ A student in the Student Information System is considered “present-on-site” by default until school personnel change the attendance of a student.

³²⁴ Hyde County Board of Education Policy Code: 4400(A) - School officials shall keep accurate records of attendance, including accurate attendance records in each class.

³²⁵ N.C.G.S. § 115C-378.

- Monitor the progress or success of interventions to improve attendance.
- Plan and allocate state and local funds impacted by student enrollment and membership.
- Report accurate numbers for student attendance, class sizes, or chronic absenteeism to state and federal stakeholders.

Additionally, without monitoring, it would be difficult for the District to ensure that accurate attendance records are kept. Specifically, the District **could not**:

- **Know** whether school officials are keeping accurate attendance records.
- **Investigate** inaccuracies and take corrective action, if necessary.

Caused by the District Relying on Others to Ensure Complete and Accurate Attendance Data

According to District management, the District did not monitor attendance data because it relied on personnel at each District school to review daily attendance reports and expected school principals and data managers to ensure their attendance data was complete and accurate.

Best Practices Recommend Reasonable Assurance that Data is Complete and Accurate

There was **no** specific requirement in legislation or State or Hyde County Board of Education policy that **required** the District to monitor to ensure complete and accurate attendance data. However,

- Hyde County Board of Education policy³²⁶ required school officials to keep accurate records of attendance, including accurate attendance records in each class and state attendance records that will be used to enforce the Truancy Law of North Carolina.
- N.C.G.S. § 115C-276(a) required the District Superintendent to carry out all rules and regulations of the Hyde County Board of Education.
- 16 N.C. Admin. Code 06E .0103 Enforcement stated that each District must enforce the state laws and regulations which relate to compulsory attendance.

Without monitoring, it would be difficult for the District to ensure school officials at each District school are keeping accurate records of attendance or enforcing North Carolina's Truancy Law.

³²⁶ Hyde County Board of Education Policy Code: 4400(A) - School officials shall keep accurate records of attendance, including accurate attendance records in each class.

In addition, best practices identified by the GAO³²⁷ state that entity procedures should provide reasonable assurance that management information, such as public reports are “complete, accurate, and consistent to support performance and decision making.”

The Committee on Sponsoring Organizations³²⁸ (COSO) also states that the failure to use reliable data could result in erroneous decision-making:

Inaccurate or incomplete data, and the information derived from such data, could result in potentially erroneous judgments, estimates or other management decisions.

RECOMMENDATIONS

The District should monitor to ensure that student attendance data is complete and accurate. Specifically, the District should verify school officials at **each** District school keep accurate attendance records.

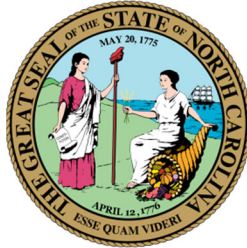
The State Board of Education and the Hyde County Board of Education should consider including District monitoring requirements in future board policies to ensure complete and accurate student attendance data.

DISTRICT RESPONSE

See page 121 for Hyde County School’s response to this finding.

³²⁷ United States Government Accountability Office, Government Auditing Standards, 2018 Revision.

³²⁸ Committee of Sponsoring Organizations, Internal Control - Integrated Framework, 2013 Update.



STATE AUDITOR'S RESPONSE TO HYDE COUNTY SCHOOLS

The Office of the State Auditor (OSA) is required to provide additional explanation when an agency's response could potentially **cloud an issue**, **mislead** the reader, or inappropriately **minimize the importance** of the auditor's findings.

Generally Accepted Government Auditing Standards state,

When the audited entity's comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity's comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement.

In its response, Hyde County Schools (District) disagreed with the audit's findings and made statements that could **mislead** the reader and **minimize the importance** of the auditor's findings and recommendations. To ensure the availability of complete and accurate information, OSA offers the following clarifications.

FIRST, the District stated:

Hyde County Schools respectfully disagrees with the findings of the attendance audit. The timeframe of the 2020-21 school year, Hyde County Schools was, as many other school districts, experiencing an unprecedented time in which teachers, staff, and administrators were navigating the ever changing landscape of the COVID-19 pandemic.

As demonstrated throughout the audit report, OSA and the audit findings **do not dispute** or **attempt to minimize** the impact and unprecedented challenges that the COVID-19 pandemic had on District **staff, families, students**, and **student attendance** during the 2020-2021 school year.

However, the audit found that required truancy actions were **not performed**. As a result, there was an **increased risk** that students would become **chronically absent** and experience **negative outcomes**.

While actions prioritized by schools were necessary and important, those efforts **did not** directly communicate **unexcused** absences to parents or guardians and identify solutions to eliminate the student's **unexcused** absences. **The fact remains that a student that is not in class has little, if any, opportunity to learn.**

The state's Truancy law and its required actions are **meant** to **identify** students with **excessive, unexcused** absences and work with the student and student's family to **analyze the causes** of the absences and **determine the necessary steps** to get the student **back in school**.

Additionally, while the District's response acknowledges the hard work of the District's **school counselors, social workers, principals, and teachers**, it fails to acknowledge the hardships on those very same people, **for years to come**. Students that are promoted to the next grade level but **are not** prepared, for reasons such as **chronic absenteeism**, may require **more instruction, support, and interventions**.³²⁹

North Carolina's Truancy Law, including its required actions and responsibilities to be fulfilled by District staff, were not waived during the COVID-19 pandemic or school year 2020-2021.

SECOND, the District stated:

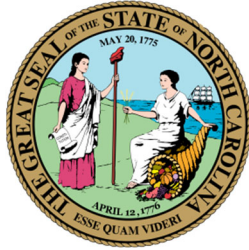
...the 2020-21 school year, is not a representation of a typical school year.

The legislation³³⁰ that initiated the Student Attendance and Truancy Analysis required the analysis to be done **in response** to the COVID-19 pandemic, i.e., for this atypical school year.

The **Governor, legislators**, and the **citizens** of North Carolina should consider these clarifications when evaluating the District's response to this audit's findings and recommendations.

³²⁹ <https://soeonline.american.edu/blog/importance-of-school-attendance/>.

³³⁰ Session Law 2021-180 § 7.27(a)(14).



RESPONSE FROM HYDE COUNTY SCHOOLS



Hyde County Schools

1430 Main Street
P. O. Box 217
Swan Quarter, NC 27885
Office (252) 926 3281
Fax (252) 926 3083

BOARD OF EDUCATION
Angela Todd, Chair
Thomas Whitaker, Vice Chair
Aleta Cox
Lindsey Mooney
Chanta Gibbs Rickard

September 25, 2023

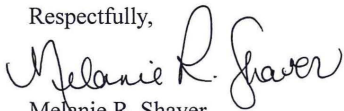
The Honorable Beth A. Wood, State Auditor
Office of the State Auditor
20601 Mail Service Center
Raleigh, North Carolina 27699-0601

Re: Student Attendance and Truancy Analysis Response, Hyde County Schools

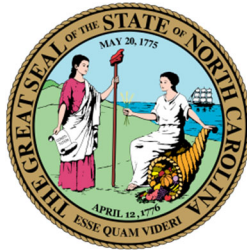
Dear Ms. Wood,

Hyde County Schools respectfully disagrees with the findings of the attendance audit. The timeframe of the 2020-21 school year, Hyde County Schools was, as many other school districts, experiencing an unprecedented time in which teachers, staff, and administrators were navigating the ever changing landscape of the COVID-19 pandemic. Being in the most remote district in the state, staff were trying to ensure students received the academic support that was needed, meeting the mental and physical needs of our students, while maintaining their own basic needs. With this said, the 2020-21 school year, is not a representation of a typical school year.

Upon returning to fully in-person learning, we have continued to improve upon our practices as a district to ensure alignment with North Carolina's compulsory attendance law while addressing continuing attendance concerns post-COVID. We are interested in seeing examples of best practices, to continue to improve on our practices. In reviewing the findings of the audit, it is evident that during the 2020-21 school year, the methods of collecting and recording attendance data were not uniform across the state making it difficult to identify a system of best practices during this time.

Respectfully,

Melanie R. Shaver
Superintendent

"...and as we let our own light shine, we unconsciously give other people permission to do the same!"



MATTERS FOR FURTHER CONSIDERATION

During an audit, Office of the State Auditor staff **may uncover potential issues** that are outside of the audit objectives. Although the issues may not have been part of the planned objective, the issues need to be presented to those **charged with governance** and **relevant stakeholders**. Below are two such issues.

1. DPI SHOULD EVALUATE RISK OF ERRORS IN STUDENT ACCOUNTING DATA WITHIN THE STUDENT INFORMATION SYSTEM

Department of Public Instruction (DPI) management should consider evaluating the **accuracy** of student accounting data in the Student Information System (SIS) and determine whether the state is **at risk** by using inaccurate student accounting data.

SIS student accounting data contains **enrollment, membership, and attendance information** for school districts across the state. This is the core data used in the **evaluation, planning, allocation** of funds, and **measurement of compliance** with federal and state regulations.

Risks of using **inaccurate** student accounting data could include **improper resource allocation, inaccurate measurement and reporting of compliance, and poor decision-making**. For example:

- **Improper Resource Allocation.** Student accounting data³³¹ is used by the state to allocate funding to each school district. If the data is **inaccurate** or **incomplete**, it could result in a school district receiving more or less in state funding than it should have.

Consequently, certain school districts may lack the state funding necessary to pay for classroom teachers, support personnel, textbooks, or other instructional materials. It may result in school districts using more local funds to supplement operating expenses and reducing the local funds available for other needs such as teacher salary supplements, equipment, or facilities.

- **Inaccurate Measurement and Reporting of Compliance.** Student accounting data is used to prepare several reports on compliance with federal and state requirements. If data used to compile these reports is **inaccurate** or **incomplete**, it would result in the state providing inaccurate information to federal and state agencies and legislators.

Providing inaccurate information to report users could result in the state or certain school districts receiving penalties. For example, if the data reflects an incorrect measurement of class size exceeding class size requirements, the State Board of Education may impose a penalty by withholding state funds to pay the local superintendent's salary which would then become the responsibility of the local board of education during that time.

- **Poor Decision-Making.** Student accounting data, such as student enrollment, is used by school districts and school officials when planning needs for the school year. Planning using **inaccurate** student enrollment and membership data may result in poor decision-making that does not meet the needs of the schools or the students.

³³¹ Based on Average Daily Membership (ADM).

For example, it may lead to understaffing of teachers and support personnel, overcrowded schools exceeding class size limits, or not enough classrooms resulting in unplanned costs for facilities or mobile classrooms.

Additionally, reporting errors with **student attendance**, **chronic absenteeism**, **enrollment**, or **class sizes** would impair report users' ability to evaluate current conditions, identify problems, and implement solutions.

Specifically, legislators, the State Board of Education, and DPI would have no way to reliably know the number **of chronically absent** students and extent of absences across school districts or public schools.

DPI and school districts would also have limited ability to know whether (1) **all at-risk students are identified**, (2) **at-risk students receive appropriate interventions**, and (3) **interventions are successful to improve attendance**.

DPI implemented the SIS statewide in July 2013, with an initial cost of \$7.1 million per year. More recently, DPI spent approximately \$28.5 million on the SIS in fiscal years 2021-2023.

As communicated in **Finding 1** on page 16, auditors were unable to analyze student truancy and attendance for **five** of six school districts selected for analysis during the 2020-2021 school year as required by Session Law 2021-180 § 7.27(a)(14).

Specifically, DPI provided attendance data that **did not agree** total absences by student to (1) management reports containing enrollment, membership, and attendance information, or (2) students' daily attendance records in the SIS.

And this is not the first time the SIS has experienced problems generating accurate information. In 2014, local media reported³³² multiple school districts experienced significant problems after the state implemented the SIS. For example, schools expressed accuracy concerns related to the following problems:

- Inaccurate monthly enrollment reports.
- Inaccurate athletic eligibility records with incorrect GPAs and absences for athletes.
- Inaccurate student transcripts with incorrect GPA calculations and class rank.
- Inability to update grades leading to delayed report cards.
- Inability to generate dropout reports.

According to DPI and the school districts, **student accounting data** provides the **core** of the data used in **school funding decisions**, **district budget planning** and **staffing projections**, **federal and state reporting**, and **measurement of compliance** with regulations such as class size requirements.

³³²<https://www.govtech.com/education/nc-schools-dealing-with-problem-plagued-state-computer-system.html>
<https://www.wral.com/balky-nc-computer-system-irks-high-school-seniors/13436535/>
<https://www.charlotteobserver.com/news/local/education/article9101003.html>
<https://www.fayobserver.com/story/news/state/2014/03/04/north-carolina-s-powerschool-glitches/22156792007/>

But despite its importance to the state, DPI management stated that they did not know when it last performed procedures to evaluate the accuracy of student accounting data in the SIS.

Therefore, DPI should consider evaluating the accuracy of student accounting data in the SIS and determine whether the state is at **risk of improper resource allocation, inaccurate measurement and reporting of compliance, and poor decision-making.**

2. DPI SHOULD PERFORM AVERAGE DAILY MEMBERSHIP AUDITS FOR PUBLIC SCHOOL DISTRICTS

Department of Public Instruction (DPI) management should consider performing **Average Daily Membership (ADM) audits** or **other procedures** to evaluate that the Student Information System (SIS) is maintained and produces accurate data.

ADM measures how many students are in school based on the total number of days in membership within a given term that a student's name is on the current roll of a class. ADM is also a key component of the core data used in planning and allocation of school funding used for classroom teachers, teacher assistants, textbooks, instructional materials, and supplemental funding for smaller or low wealth districts.

However, when asked, DPI management stated that they did not know when it last performed ADM audits for public school districts. DPI management estimated it had been at least 20 years which predates the current SIS that was implemented in 2013.

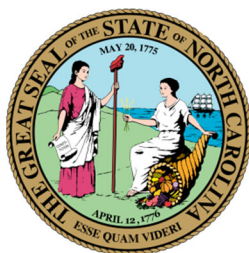
According to DPI management, they have not performed ADM audits because of limited staffing.

However, according to DPI, the purpose and objective of the ADM audit is to determine:

- A school's reported student membership is accurate.
- The SIS is maintained and produces accurate data.
- Accurate student attendance records are maintained.
- State Board of Education attendance policies and procedures are followed.

By using **inaccurate** student accounting data, DPI, school districts, and other relevant decision-makers are at an **increased risk of improper** resource allocation, inaccurate measurement and reporting of compliance, and poor decision-making.

Therefore, DPI management should consider performing ADM audits or **other procedures** for public school districts to evaluate whether reported student membership is accurate, the SIS is maintained and produces accurate data, accurate student attendance records are maintained, and attendance policies and procedures are followed.



APPENDIX

Henderson County Public Schools**Table 4 - Truant Students by School Type
(2020 - 2021 School Year)**

		Elementary Schools	Middle Schools	High Schools	Total
Total Student Population		5,947	3,257	3,840	13,044
3 to 5 Days	Truant Students	1,409	680	474	2,563
	% of Total Students	24%	21%	12%	20%
6 to 9 Days	Truant Students	855	434	331	1,620
	% of Total Students	14%	13%	9%	12%
10+ Days	Truant Students	1,103	799	986	2,888
	% of Total Students	19%	25%	26%	22%
Total Truant Students		3,367	1,913	1,791	7,071
% of Total Student Population		57%	59%	47%	54%

Source: DPI attendance data and auditor analysis.

**Table 5 – Chronically Absent Student Comparison
Henderson County Public School District
(School Year 2020-2021 vs Prior Years)**

	2020-2021	2019-2020	Increase (Decrease)	% Change
Chronically Absent Students	1,647	499	1,148	230%
Total Student Population	13,044	13,432	(388)	-3%
	2020-2021	2018-2019	Increase (Decrease)	% Change
Chronically Absent Students	1,647	1,062	585	55%
Total Student Population	13,044	13,612	(568)	-4%

Source: DPI attendance data and auditor analysis.

**Table 6 – Chronically Absent Students
3-Year Comparison
Henderson County Public Schools
(2019 - 2021 School Years)**

	2020 - 2021			2019 - 2020 ³³³			2018 - 2019		
	Total Students	Students Chronically Absent	% Total Students	Total Students	Students Chronically Absent	% Total Students	Total Students	Students Chronically Absent	% Total Students
Elementary Schools	5,947	545	9.16%	6,177	131	2.12%	6,294	377	5.99%
19 - 45 days		467	7.85%		125	2.02%		363	5.77%
46 - 90 days		73	1.23%		6	0.10%		13	0.21%
91 - 120 days		3	0.05%		0	0.00%		1	0.02%
121 - 150 days		2	0.03%		0	0.00%		0	0.00%
151+ days		0	0.00%		0	0.00%		0	0.00%
Middle Schools	3,257	446	13.69%	3,336	127	3.81%	3,230	237	7.34%
19 - 45 days		299	9.18%		116	3.48%		216	6.69%
46 - 90 days		129	3.96%		10	0.30%		20	0.62%
91 - 120 days		12	0.37%		0	0.00%		1	0.03%
121 - 150 days		6	0.18%		1	0.03%		0	0.00%
151+ days		0	0.00%		0	0.00%		0	0.00%
High Schools	3,840	656	17.08%	3,919	241	6.15%	4,088	448	10.96%
19 - 45 days		400	10.42%		224	5.72%		392	9.59%
46 - 90 days		199	5.18%		16	0.41%		55	1.35%
91 - 120 days		42	1.09%		1	0.03%		1	0.02%
121 - 150 days		13	0.34%		0	0.00%		0	0.00%
151+ days		2	0.05%		0	0.00%		0	0.00%
Total	13,044	1,647	13%	13,432	499	4%	13,612	1,062	8%

Source: DPI attendance data and auditor analysis.

³³³ Effective March 16, 2020, North Carolina public schools were closed for students and Henderson County Public Schools switched to a 'Learn From Home' model for the remainder of the 2019-2020 school year. The attendance data shows no students were recorded absent during this time.

**Table 7 – Chronically Absent Students
Missing More Than 45 Days of School
Henderson County Public Schools
(2019 - 2021 School Years)**

	2020 - 2021			2019 - 2020 ³³⁴			2018 - 2019		
	Total Students Chronically Absent	Students absent more than 45 days	% Total Students Chronically Absent	Total Students Chronically Absent	Students absent more than 45 days	% Total Students Chronically Absent	Total Students Chronically Absent	Students absent more than 45 days	% Total Students Chronically Absent
Elementary Schools	545	78	14.3%	131	6	4.6%	377	14	3.7%
Middle Schools	446	147	33.0%	127	11	8.7%	237	21	8.9%
High Schools	656	256	39.0%	241	17	7.1%	448	56	12.5%
Total	1,647	481	29.2%	499	34	6.8%	1,062	91	8.6%

Source: DPI attendance data and auditor analysis.

³³⁴ Effective March 16, 2020, North Carolina public schools were closed for students and Henderson County Public Schools switched to a 'Learn From Home' model for the remainder of the 2019-2020 school year. The attendance data shows no students were recorded absent during this time

**Table 8 –Chronically Absent Students Promoted or Graduated
3-Year Comparison
Henderson County Public Schools
(2019-2021 School Years)**

	2020 - 2021			2019 - 2020 ³³⁵			2019 - 2019		
	# Students Chronically Absent	# of Chronically Absent Students Promoted or Graduated	% of Chronically Absent Students	# Students Chronically Absent	# of Chronically Absent Students Promoted or Graduated	% of Chronically Absent Students	# Students Chronically Absent	# of Chronically Absent Students Promoted or Graduated	% of Chronically Absent Students
Elementary Schools	518	502	97%	125	121	97%	362	348	96%
19 – 45 days	445	433	97%	120	116	97%	348	335	96%
46 – 90 days	68	64	94%	5	5	100%	13	12	92%
91 – 120 days	3	3	100%	0	0	-	1	1	100%
121 – 150 days	2	2	100%	0	0	-	0	0	-
151+ days	0	0	-	0	0	-	0	0	-
Middle Schools	420	414	99%	113	111	98%	230	226	98%
19 – 45 days	285	282	99%	105	103	98%	210	208	99%
46 – 90 days	122	119	98%	7	7	100%	19	17	89%
91 – 120 days	7	7	100%	0	0	-	1	1	100%
121 – 150 days	6	6	100%	1	1	100%	0	0	-
151+ days	0	0	-	0	0	-	0	0	-
High Schools	584	411	70%	219	194	89%	380	296	78%
19 – 45 days	354	285	81%	204	184	90%	334	268	80%
46 – 90 days	174	103	59%	14	9	64%	45	28	62%
91 – 120 days	41	18	44%	1	1	100%	1	0	0%
121 – 150 days	13	5	38%	0	0	-	0	0	-
151+ days	2	0	0%	0	0	-	0	0	-
Totals	1,522	1,327	87%	457	426	93%	972	870	90%

Source: DPI attendance, promotion, retention, graduation data and auditor analysis.

³³⁵ Effective March 16, 2020, North Carolina public schools were closed for students and Henderson County Public Schools switched to a 'Learn From Home' model for the remainder of the 2019-2020 school year. The attendance data shows no students were recorded absent during this time.

**Table 9 – Chronically Absent Students Promoted or Graduated
Missing More Than 45 Days of School
Henderson County Public Schools
(2019 - 2021 School Years)**

	2020 - 2021			2019 - 2020			2018 - 2019		
	# of Chronically Absent Students Promoted or Graduated	Students absent more than 45 days	% Total Chronically Absent Students Promoted or Graduated	# of Chronically Absent Students Promoted or Graduated	Students absent more than 45 days	% Total Chronically Absent Students Promoted or Graduated	# of Chronically Absent Students Promoted or Graduated	Students absent more than 45 days	% Total Chronically Absent Students Promoted or Graduated
Elementary Schools	502	69	14%	121	5	4%	348	13	4%
Middle Schools	414	132	32%	111	8	7%	226	18	8%
High Schools	411	126	31%	194	10	5%	296	28	9%
Total	1,327	327	25%	426	23	5%	870	59	7%

Source: DPI attendance, promotion, retention, graduation data and auditor analysis.

ORDERING INFORMATION

COPIES OF THIS REPORT MAY BE OBTAINED BY CONTACTING:

Office of the State Auditor
State of North Carolina
20601 Mail Service Center
Raleigh, North Carolina 27699-0600

Telephone: 919-807-7500
Facsimile: 919-807-7647
Internet: <http://www.auditor.nc.gov>



To report alleged incidents of fraud, waste or abuse in state government contact the
Office of the State Auditor Fraud Hotline:

Telephone: 1-800-730-8477

Internet: www.auditor.nc.gov/about-us/state-auditors-tipline

For additional information contact the
North Carolina Office of the State Auditor at:
919-807-7666



This audit required 12,709.5 hours of auditor effort at an approximate cost of \$1.53 million.