



Report on Consulting Procedures

Portland Public Schools

July 29, 2015

MOSS-ADAMS_{LLP}

Certified Public Accountants | Business Consultants

REPORT ON CONSULTING PROCEDURES

To the Management of Portland Public Schools

We have completed our engagement to provide consulting services in connection with Portland Public Schools (PPS) 8 period schedule, minute tracker, complaints appealed to the Oregon Department of Education (ODE), and formal complaints filed with PPS for the year ended June 30, 2015. Nothing in this report is intended to modify the terms of the contract signed June 8, 2015.

The objective of our engagement was to provide consulting services regarding PPS 8 period schedule, minute tracker, complaints appealed to the ODE, and formal complaints filed with PPS. The primary scope of our engagement was to perform the procedures included in Exhibit A of our contract signed June 8, 2015. Our work was performed in accordance with Standards for Consulting Services established by the American Institute of Certified Public Accountants.

Exhibit A of the contract describes the procedures to be performed, and a listing of those procedures is attached as a supplement to this report. We make no representation regarding the sufficiency of our work, either for purposes for which this report has been requested or for any other purpose. The sufficiency of the procedures we performed is your responsibility. Had we been requested to perform additional work, additional matters might have come to our attention that would have been reported to you.

The results of the procedures performed are attached as a supplement. Based upon our procedures, we have included a list of findings contained in the attached supplement to this report.

The procedures that we performed do not constitute an audit, examination, or review of historical or prospective financial statements in accordance with standards established by the American Institute of Certified Public Accountants or by the Public Company Accounting Oversight Board. Unless otherwise indicated on the list of procedures performed, we performed no procedures to evaluate the reliability or completeness of the information obtained.

This report relates only to the items specified in the attached supplement and does not extend to any financial statements of Portland Public Schools taken as a whole. This report is intended solely for the use of management, the Board of Directors, the Parent's Coalition, and the Oregon Department of Education and should not be used for any other purpose.

Moss Adams LLP

Portland, Oregon
July 29, 2015

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SUPPLEMENT

Procedures Performed

Review of 8 Period Schedule

We obtained the 8 period schedule via email from Greg Wolleck, Program Director of Schools. Upon our review, we noted the 8 period schedule was developed and implemented in order to meet the 130 hour course requirement. *No exceptions were noted as a result of our procedures.*

Review of Minute Tracker

In order to determine whether each school had met the 130 hour course requirement for the year ended June 30, 2015, we randomly selected three schools (Cleveland High School, Lincoln High School, and Roosevelt High School) to perform on-site visits. During these on-site visits, we met with the individuals charged with updating the minute tracker, generally the Principal or Vice Principal, to gain an understanding of the process and walkthrough their procedures to update and monitor the minute tracker. We obtained and reviewed the weekly minute tracker and also requested support for any minutes added or subtracted during two randomly selected months to verify whether minutes were appropriately added or subtracted accordingly. For schools not subject to on-site visits, we obtained and reviewed the weekly minute tracker online to verify each school had met the 130 hour course requirement for the year ended June 30, 2015. We noted the following based on our procedures:

- The following schools met the 130 hour course requirement without exception: Cleveland High School, Franklin High School, Grant High School, Lincoln High School, Madison High School, Roosevelt High School, Wilson High School, and Benson High School. *No exceptions were noted as a result of our procedures.*
- Based on our review of the minute tracker posted online for Jefferson High School, the school did not use the appropriate starting point of 130.02 total instructional hours per period per year. Rather, Jefferson used a starting point of 132.70 which is inconsistent with what was reflected in the 8 period schedule. Per email correspondence with Greg Wolleck, the Jefferson Middle College for Advanced Studies, a district Focus Option, has its own schedule developed to support its partnership with Portland Community College. That schedule forgoes the regular “flex” time built into the district standard eight period schedule resulting in more time available for instruction. This additional time adds an additional 2.68 hours per course. When added to the 130.02 hours noted in the 8 period schedule, this agrees to the starting point used of 132.70. As such, we have concluded based on this additional information, Jefferson High School met the 130 hour course requirement. *No exceptions were noted as a result of our procedures.*

Review of Complaints Appealed to the Oregon Department of Education (ODE)

Three complaints were appealed to the ODE during the year ended June 30, 2015 per email correspondence with Emily Nazarov, Government & Legal Affairs | Office of the Deputy Superintendent; however, two of the three were appealed prior to PPS adoption of the complaint policy and procedures. As such, we reviewed the one complaint that was appealed following the adoption of the PPS complaint policy and procedures. Upon review of the complaint, we noted this complainant was an employee, and therefore, did not fall under the purview of our procedures. Within the documentation provided, we did note that ODE did not accept the appeal as the complainant's issues fell within the purview of the Bureau of Labor and Industries (BOLI), not ODE. *No exceptions were noted as a result of our procedures.*

Review of Filed Formal Complaints Against PPS Policy

Per email correspondence with Judi Martin, District Ombudsman, 14 formal complaints were filed during the time period between the formal adoption of the PPS Complaint Policy and Resolution Process and the end of the school year. We obtained and reviewed the documentation for each complaint filed to verify those individuals that filed formal complaints were informed of their rights in line with PPS policy and received written responses, where appropriate, for the year ended June 30, 2015. We noted the following based on our procedures:

- Thirteen of 14 complaints received acknowledgement of receipt within five days of the date the complaint was received in line with PPS policy. Within each acknowledgement, it was noted complainants were informed of their rights under the complaint procedure in accordance with PPS policy.
- We noted one complainant received acknowledgement of receipt 17 days after the initial complaint was filed. We noted this was due to the complaint not being formally recognized as a complaint until a follow-up phone call. Because the initial complaint was in an unclear format, we did not consider this an exception.
- Of the 14 complaints reviewed, nine of 14 received a written resolution within 30 days of the initial complaint in line with PPS policy. Three complainants mutually agreed to extend the timeline which was found to be in line with PPS policy, and two complaints had not been resolved as of the date of our testing, as they were still within the 30 day time period.

SUPPLEMENT

Scope of Services

1. Review the 8 period schedule to ensure the annual schedule reached 130 hours per course for the year ending June 30, 2015.
2. Review the minute tracker posted by schools on a monthly basis to ensure each school in the district has met the 130 hour course requirement for the year ending June 30, 2015.
3. Review complaints appealed to the Oregon Department of Education (ODE) for timeframe violations of PPS's complaint policy for the year ending June 30, 2015.
4. Perform procedures to verify those individuals that filed formal complaints were informed of their rights in line with PPS policy and received written responses, where appropriate, for the year ending June 30, 2015.