

# **State of Delaware Office of Auditor of Accounts**

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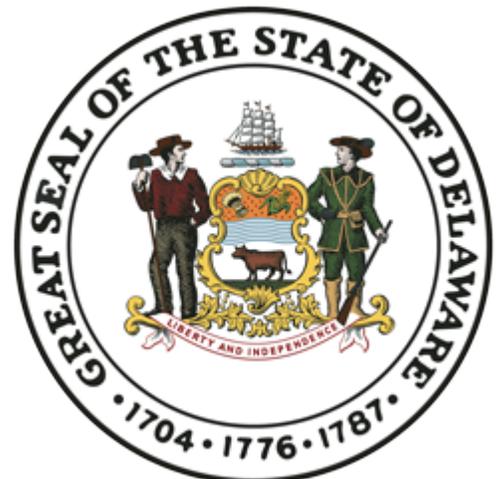
## **State of Delaware Teacher of the Year Award Program Examination Engagement**

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**Fiscal Years Ended  
June 30, 2012, 2013, and 2014**

**Fieldwork End Date: January 28, 2015  
Issuance Date: June 11, 2015**

R. Thomas Wagner, Jr., CFE, CGFM, CICA  
Auditor of Accounts

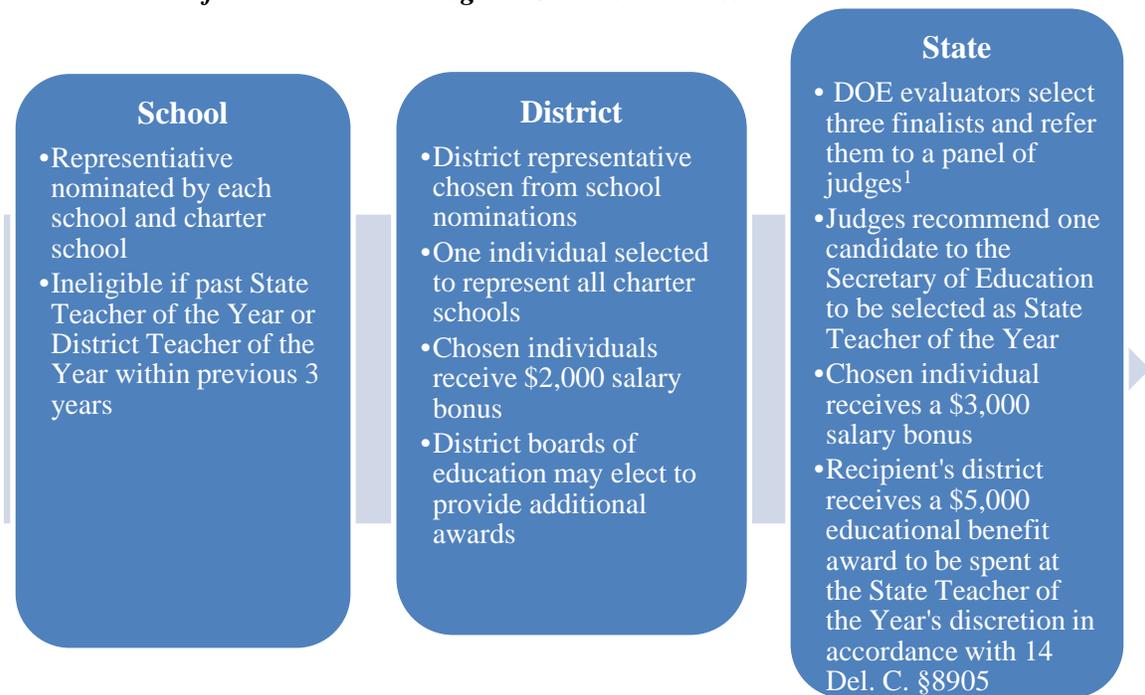


### Background

According to the Delaware Department of Education (DOE), the mission of the State of Delaware Teacher of the Year Award Program (the Program) is to recognize and honor the contributions of Delaware classroom teachers by selecting a teacher who will represent the positive contributions of all teachers statewide and serve as a spokesperson and ambassador for the profession. DOE administers the Program in accordance with the requirements of the National Teacher of the Year Award Program, which is a project of the Council of Chief State School Officers. Each October, DOE selects a new Teacher of the Year to represent the State of Delaware for the following calendar year.

As illustrated in Figure 1 below, the Program selection process occurs in three phases: School, District, and State.

Figure 1: Teacher of the Year Award Program Selection Process



<sup>1</sup> The panel of judges consists of: the current State Teacher of the Year; the President of the State Congress of Parents and Teachers (k.a the Delaware State Parent Teacher Association, a child advocacy group promoting the quality of public education); the President of the State Student Council Association; a member of the State Board of Education; a representative of the Chamber of Commerce; the President of the Delaware State Education Association; and Chair of DOE's Professional Standards Board or, if necessary, their designees. (Title 14 Del. Admin. Code 235 §2.4)

**State Teacher of the Year Award Program**

In the State phase, each District Teacher of the Year submits a portfolio to DOE by the third Friday in September for review and consideration as potential Teacher of the Year for the following calendar year. DOE staff members partner with former State and District Teachers of the Year to read the portfolios and perform classroom observations. The evaluators rate each portfolio and observation based on rubrics<sup>2</sup> found in each year's *Delaware Department of Education Teacher of the Year Program Guide*. Based on the rating results, DOE evaluators refer three finalists to the panel of judges. The judges then select one person for recommendation as State Teacher of the Year to the Delaware Secretary of Education. The Secretary of Education announces the State Teacher of the Year at an annual award dinner. The chosen individual will go on to compete for the National Teacher of the Year Award. The pension of the awarded individual is also modified to add the salary bonus to the final year's salary upon retirement.

Expenses related to the \$5,000 educational benefit award are approved by the school district in accordance with 14 Del. C. §8905 so as to avoid duplication of materials. The legislature appropriates funds in each fiscal year's Budget Bill to cover the District and State salary bonuses and the educational benefit award<sup>3</sup>. The annual amount of this appropriation was \$58,600<sup>4</sup> for Fiscal Years Ended June 30, 2012, 2013, and 2014.

Assigned coordinators (one at each school district, one for all charter schools, and one at DOE) facilitate each phase of the Teacher of the Year selection process. The coordinators ensure that the school and district level procedures are accessible to all teachers and the selection process is conducted according to the applicable guidelines and timeframes, serve as liaison for all communications with DOE, and assist the District Teacher of the Year with the creation and submission of the portfolio. After the announcement of the current year's winner of the State Teacher of the Year Award, coordinators meet again in December to begin the planning process for the next year's program. School and District selections must be made by the spring of each year to afford the District Teachers of the Year enough time to meet the deadlines of the State Teacher of the Year process.

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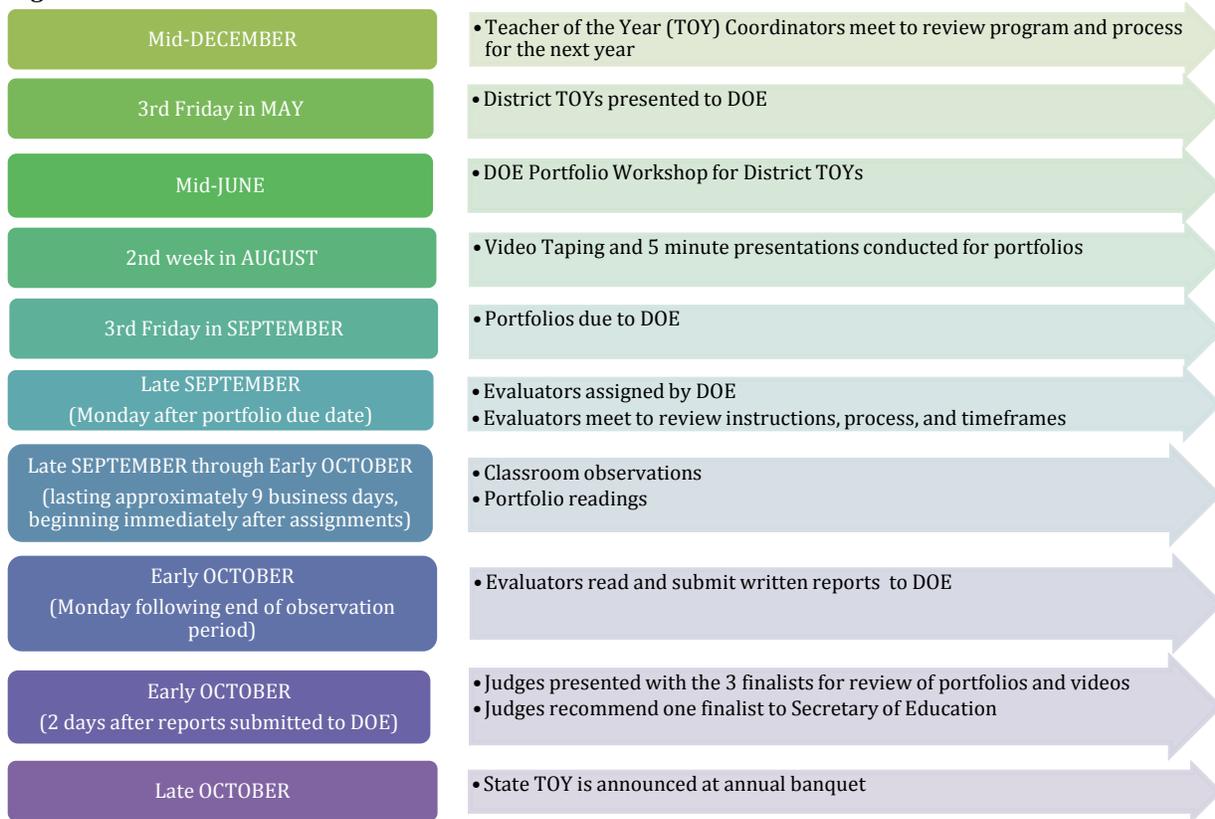
<sup>2</sup> A guide listing specific criteria for grading or scoring academic papers, projects, or tests

<sup>3</sup> The Teacher of the Year Award Program is assigned appropriation code 05162 under the General Fund.

<sup>4</sup> Appropriation of \$58,600 allows for 20 \$2,000 salary bonuses for district level awards (19 districts and one charter school), \$3,000 bonus for the State Teacher of the Year, \$10,600 for payroll taxes, and \$5,000 educational benefit award.

Figure 2 below is a timeline of events for the selection process:

**Figure 2: Selection Process Timeline**



*Figure 2 compiled using the timelines provided in each of the Delaware Department of Education Teacher of the Year Program Guides for 2012, 2013, and 2014.*

The recipients of the State Teacher of the Year Award for the periods covered by this engagement are:

- Calendar Year 2012 – Amber Augustus, Smyrna School District
- Calendar Year 2013 – John Sell, Sussex Technical School District
- Calendar Year 2014 – Lea Wainwright, Appoquinimink School District

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STATE OF DELAWARE  
**OFFICE OF AUDITOR OF ACCOUNTS**

**R. THOMAS WAGNER, JR., CFE, CGFM, CICA**  
**AUDITOR OF ACCOUNTS**

**Independent Accountant's Report**

The Honorable Mark Murphy  
Secretary  
Department of Education  
401 Federal Street, Suite 2  
Dover, DE 19901

All School District Superintendents

We have examined the Department of Education's (DOE) Teacher of the Year Award Program (the Program) and the accompanying *Schedule of Expenditures by School District* for Fiscal Years Ended June 30, 2012, 2013, and 2014. Management of DOE and each school district is responsible for the Program and for compliance with state laws and procedures related to the Program. Our responsibility is to express an opinion based on our examination.

Our examination was performed in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards* (GAGAS), issued by the Comptroller General of the United States; the attestation standards established by the American Institute of Certified Public Accountants that have been incorporated by GAGAS; and *Quality Standards for Investigations* issued by the Council of the Inspectors General on Integrity and Efficiency (CIGIE). Our procedures included examining, on a test basis, evidence supporting (a) the State Teacher of the Year Award was determined in accordance with 14 Del. C. c. 89 and Title 14 Del. Admin. Code 235 and (b) appropriated amounts for the Program were spent in accordance with 14 Del C. c. 89 for Fiscal Years Ended June 30, 2012, 2013, and 2014. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the Program and the accompanying *Schedule of Expenditures by School District*, referred to above, present fairly, in all material respects, (a) the State Teacher of the Year Award was determined in accordance with guidelines and criteria set forth in 14 Del. C. c. 89 and Title 14 Del. Admin. Code 235 and (b) appropriated amounts for the Program were spent in accordance with 14 Del C. c. 89 for Fiscal Years Ended June 30, 2012, 2013, and 2014.

In accordance with GAGAS, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Program and the accompanying *Schedule of Expenditures by School District*; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Program and the accompanying *Schedule of Expenditures by School District* are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Program and the accompanying *Schedule of Expenditures by School District* or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under GAGAS. Those findings, along with the views of responsible officials, are described in the attached Schedule of Findings.

This report is intended solely for the information and use of DOE and the management of the school districts. It is not intended to be, and should not be, used by anyone other than these specified parties. However, under 29 Del. C., §10002(1), this report is public record and its distribution is not limited. This report, as required by statute, was provided to the Office of the Governor, Office of the Controller General, Office of the Attorney General, and Office of Management and Budget.

R. Thomas Wagner, Jr., CFE, CGFM, CICA  
Auditor of Accounts

January 28, 2015

### *Schedule of Expenditures by School District*

Each of the State Teachers of the Year for 2012, 2013, and 2014 opted to use the \$5,000 educational benefit award monies to bring technology into the classroom. These purchases accounted for 89% of the spending and included items such as Apple iPads and MacBook Airs, Amazon Kindles, a SMART Board, and the necessary accessories and data access to operate these devices. See Table 1 below for a breakdown of how the funds were used.

**Table 1: Schedule of Expenditures by School District**

<b>Award Year</b>	<b>Receiving School District</b>	<b>Technology-Related Expenses</b> (devices, data, installation, etc. )	<b>Learning Materials</b> (Books, DVDs, etc.)	<b>Miscellaneous</b> (Shipping and allowable personal expenses) <sup>5</sup>	<b>Total Expenditures</b>
2012	Smyrna	\$4,936.89		\$63.11	\$5,000.00
2013	Sussex Tech	\$4,733.46		\$266.54	\$5,000.00
2014	Appoquinimink	\$3,408.00	\$1,254.85		\$4,662.85 <sup>6</sup>
	<b>Totals</b>	<b>\$13,078.35</b>	<b>\$1,254.85</b>	<b>\$329.65</b>	<b>\$14,662.85</b>
	<b>Percentage</b>	<b>89%</b>	<b>9%</b>	<b>2%</b>	<b>100%</b>

<sup>5</sup> All reimbursements of personal expenses were within the \$500.00 threshold provided for in 14 Del.C. §8905(c)(5).

<sup>6</sup> A remaining balance of \$337.15 at June 30, 2014, is available for expenditure during the Fiscal Year Ending June 30, 2015.

## *Schedule of Findings*

### Finding 1

During the engagement, DOE personnel stated that DOE only serves in an advisory role at the District level. This position taken by DOE conflicts with the provisions of 14 Del. C. §8902, which states, “The [school] selection process will follow the guidelines developed by the Department of Education.... After the [schools] make their individual selections, the district-wide teacher of the year shall be selected from each district, following the current guidelines.” In addition, the *Delaware Department of Education Teacher of the Year Program Guides* for 2012, 2013, and 2014 state, “Ongoing change to improve the selection process is expected and recommended. It is the desire of the State Teacher of the Year program to promote and encourage a consistent selection process in every school district and ultimately in every school building.”

We reviewed the policies and procedures used by each district for the 2012, 2013, and 2014 Teacher of the Year selection process to determine that each district included the following:

1. Qualifications for nominees that are in accordance with Title 14 Del. Admin. Code §235:
  - Taught for at least three (3) years in a Delaware public school
  - Be actively teaching in the district or charter school at the time of nomination
  - Continue to actively teach in the nominating district or charter school during the year of nomination
  - Possess a Delaware Standard Certificate for teaching
  - Be a skillful and dedicated teacher<sup>7</sup> teaching in a class from pre-kindergarten through grade 12
2. Additional requirements included in the *Delaware Department of Education Teacher of the Year Program Guides*:
  - Additional qualifications for nominees:
    - o Not previously recognized as State Teacher of the Year
    - o Not recognized as District Teacher of the Year in the previous three (3) years
  - Selection of the District Teacher of the Year is completed by a broad-based committee
3. Criteria used for selection process
4. Sources of documentation used for determining if nominee meets criteria (e.g. performance evaluations, educational certificates, etc.)

We found that only three school districts, Brandywine, Caesar Rodney, and Delmar, met all of the minimum requirements in Title 14 Del. Admin. Code §235 and the *Delaware Department of Education Teacher of the Year Program Guides*, stated the criteria used in the selection process, and stated the sources of documentation used. Exceptions for the remaining Districts are described in Table 2 below. The inconsistencies within the districts’ policies can be resolved if DOE takes an authoritative role, instead of an advisory role, for the Program as provided in 14 Del. C. §8902.

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<sup>7</sup> Administrative personnel such as principals and guidance counselors are not eligible.

We also found that, according to the *Secretary of Education’s Agency Specific Records Retention Schedule for the Department of Education*, DOE must retain the Program’s records for five years and then transfer them to Delaware Public Archives for permanent preservation.<sup>8</sup> However, DOE was only able to provide the most recent version of the districts’ policies and procedures. DOE personnel communicated that they do not request the documents every year, contrary to what is stated in the 2012, 2013, and 2014 *Delaware Department of Education Teacher of the Year Program Guides*.

Furthermore, the *School District General Records Retention Schedule* states the school districts must retain special awards files for ten years before being destroyed.<sup>9</sup> We requested the policies and procedures for all 20 organizations (19 school districts and the charter schools) but only Caesar Rodney, Delmar, Milford, New Castle County Vo-Tech, and Seaford School Districts and the charter schools<sup>10</sup> were able to provide records for each year.

Table 2: Matrix of Exceptions by School District

School District	14 Del Admin Code Qualifications	Additional DOE Requirements	States Criteria Used	States Sources of Documentation Used	Record Retention		
					2012	2013	2014
Appoquinimink	X	X	Yes	Yes	*	*	*
Brandywine	Yes	Yes	Yes	Yes	*	*	*
Caesar Rodney	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Cape Henlopen	X	X	X	X	*	*	*
Capital	X	X	X	X	X	Yes	Yes
Christina	X	X	Yes	Yes	*	*	*
Colonial	X	X	X	X	X	X	Yes
Delmar	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Indian River	X	X	X	X	X	X	Yes
Lake Forest	X	X	X	Yes	*	*	*
Laurel	X	X	Yes	Yes	*	*	*
Milford	X	X	Yes	Yes	Yes	Yes	Yes
New Castle Co. Vo-Tech	X	Yes	Yes	Yes	Yes	Yes	Yes
Polytech	X	X	Yes	Yes	*	*	*
Red Clay	X	X	X	X	Yes	X	X
Seaford	Yes	X	Yes	Yes	Yes	Yes	Yes
Smyrna	X	X	Yes	Yes	*	*	*
Sussex Tech	X	X	Yes	X	*	*	*
Woodbridge	X	X	Yes	Yes	*	*	*
Charter Schools	X	X	X	X	Yes	N/A	N/A

X - Criteria not met. An exception was identified in at least one of the three years of the engagement.

\* - District submitted one document which was a template to be used each year; however, the template contained specific dates and, therefore, was only applicable to a specific year.

N/A - Charter Schools did not participate in the Teacher of the Year Award program in fiscal years 2013 or 2014.

<sup>8</sup> *Secretary of Education’s Agency Specific Records Retention Schedule for the Department of Education*, Record Group 8005, Department of Education, Secretary of Education, Series # SOE-002 obtained from the Delaware Public Archives.

<sup>9</sup> *School District General Records Retention Schedule*, Administrative Files, Series # GSA-063 Special Awards Files obtained from the Delaware Public Archives.

<sup>10</sup> The charter schools only participated in the program in 2012.

DOE Response

On March 12, 2015, DOE provided the following guidance to the school districts and charter school network in response to the above finding:

**Teacher of the Year Coordinators**

As you know, the Teacher of the Year Program was recently audited. As a result of the identified findings, and to ensure consistency statewide, the Department is requiring that each district include the following guidelines into each district's Teacher of the Year policy. *(Please note - you may cut and paste this information into your documents if that is helpful.)*

**Selection Criteria**

To be considered for Teacher of the Year, a person shall:

- Have taught, continuously or intermittently, for an accumulative period of three years or more in a Delaware public school prior to the date of such person's nomination.
- Have been formally nominated.
- Be actively teaching in their district or charter school in this state at the time of their nomination.
- Continue to actively teach in the nominating district or charter school for the duration of the school year of their nomination. If the nominee chooses to leave the district or charter school during the selection period the district or charter school shall submit another nominee.

**Eligibility Criteria/Guidelines**

- Nominees must meet all requirements for a Standard Certificate for the position held and hold a valid and current license, as approved by the Professional Standards Board, Department of Education and State Board of Education.
- Teachers who have received recognition as a Delaware State Teacher of the Year are not eligible for nomination.
- Those who have been recognized as a District Teacher of the Year in the previous three years are not eligible for nomination.

**Selection Committee**

- The selection of the District Teacher of the Year is to be completed by a broad-based committee. Please note - district policies must include the criteria for selection.

**Teacher of the Year Documentation**

- Sources of documentation used for determining if nominees meet the criteria (e.g. performance evaluations, educational certificates, etc.) must be provided.
- School Districts must retain special awards files for 10 years before being destroyed. The Teacher of the Year records will be retained according to this schedule.

Once you have incorporated the above into your district process, please forward a copy of the updated Teacher of Year District Process for the Department's files.

AOA would like to thank DOE for their timely response and action to the finding.