

OFFICE OF EDUCATION PERFORMANCE AUDITS



SECOND FOLLOW-UP EDUCATION PERFORMANCE AUDIT REPORT

FOR

DODDRIDGE COUNTY SCHOOLS

November 2004

WEST VIRGINIA BOARD OF EDUCATION

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INTRODUCTION

The West Virginia Office of Education Performance Audits conducted an Education Performance Audit of the Doddridge County School System May 20 – 21, 2003.

A Follow-up Education Performance Audit Team returned to Doddridge County Schools on May 12 – 13, 2004 to conduct a Follow-up Education Performance Audit. The purpose of the follow-up visit was to verify the correction of the noncompliances identified during the original Education Performance Audit. Additionally, the Team reviewed the recommendations to determine if they had been addressed. A Second Follow-up Education Performance Audit Team returned to Doddridge County October 6, 2004.

The following report presents the final ratings and comments on the noncompliances and recommendations in Doddridge County Schools that remained after the follow-up visit.

SECTION I

School Performance

The following schools were reviewed by the Second Follow-up Education Performance Audit Team.

Elementary School

18-211 Doddridge County Elementary

Middle School

18-301 Doddridge County Middle

High School

18-501 Doddridge County High

18-211 DODDRIDGE COUNTY ELEMENTARY SCHOOL

EDUCATION PERFORMANCE AUDIT

RECOMMENDATION

5.3.2. Accounting practices. The Team made the following individual school accounting procedure recommendations.

1. The Child Nutrition account had not been swept to transfer monies collected to the central office. The Team recommended that the balance in the Food Service Account be swept to the central office monthly.
2. The Child Nutrition Fund was a separate fund after centralized billing was implemented, and therefore, must be in a separate bank account. Upkeep of this additional bank account was time-consuming for the small amounts that were collected at the school level. The Team recommended that the local board of education consider making Child Nutrition a sub-account of the General Fund.
3. Many purchase orders were dated the same day as the invoice. It appeared that it was a school practice to do the purchase order when the invoice was received. Purchase orders must be completed and approved before funds are obligated.

FOLLOW-UP REVIEW

RECOMMENDATIONS #1 and #3 FOLLOWED.

RECOMMENDATION #2 NOT FOLLOWED.

When asked, the principal indicated that the county office chose not to make Child Nutrition as sub-account of the General Fund.

SECOND FOLLOW-UP REVIEW

RECOMMENDATION #2 FOLLOWED.

18-301 DODDRIDGE COUNTY MIDDLE SCHOOL

EDUCATION PERFORMANCE AUDIT

RECOMMENDATION

5.3.2. Accounting practices. The Team made the following accounting procedures recommendations.

1. The Food Service account had not been swept to transfer monies collected to the central office. The Team recommended that the balance in the Food Service Account be swept to the central office monthly.
2. The Child Nutrition Fund was a separate fund after centralized billing was implemented, and therefore, must be in a separate bank account. Upkeep of this additional bank account was time-consuming for the small amounts that were collected at the school level. The Team recommended that the local board of education consider making Child Nutrition a sub-account of the General Fund.
3. Profit/loss statements from the *Accounting Procedures Manual for the Public Schools in the State of West Virginia* were not being used. In its place, the school accounting software provided a profit/loss statement by sub-account. The Team recommended that when more than one fund raiser is conducted in a sub-account during the year, that the school use the profit/loss statements from the *Accounting Procedures Manual for the Public Schools in the State of West Virginia*. If only one fund-raiser is conducted, current practice is sufficient.

FOLLOW-UP REVIEW

RECOMMENDATIONS #1 and #3 FOLLOWED.

RECOMMENDATION #2 NOT FOLLOWED.

When asked, the principal indicated that the county office chose not to make Child Nutrition as sub-account of the General Fund.

SECOND FOLLOW-UP REVIEW

RECOMMENDATION #2 FOLLOWED.

18-501 DODDRIDGE COUNTY HIGH SCHOOL

EDUCATION PERFORMANCE AUDIT

NONCOMPLIANCE

5.7 Administrative Practices and School-Community Relations

- 5.7.6. Local school improvement council, faculty senate, and curriculum team.** The Local School Improvement Council (LSIC) did not meet prior to October as required by W.Va. Code §18-5A-2. The Faculty Senate minutes did not reflect that a budget had been approved or when LSIC members were elected. Curriculum Team minutes were not available to verify a team was functioning to develop curriculum.

FOLLOW-UP REVIEW

NONCOMPLIANCE. The Faculty Senate had prepared a budget; however, the members did not approve it until April 12, 2004. Agendas and minutes were not available to show that the Curriculum Team was functioning.

SECOND FOLLOW-UP REVIEW

COMPLIANCE.

RECOMMENDATION

- 5.3.2. Accounting practices.** The Team made the following accounting procedures recommendations.
1. The Child Nutrition account had not been swept to transfer monies collected to the central office. The Team recommended that the balance in the Food Service Account be swept to the central office monthly.
 2. The Child Nutrition Fund was a separate fund after centralized billing was implemented, and therefore, must be in a separate bank account. Upkeep of this additional bank account was time-consuming for the small amounts that were collected at the school level. The Team recommended that the local board of education consider making Child Nutrition a sub-account of the General Fund.
 3. The West Virginia Secondary Schools Activities Commission (WVSSAC) provided pre-numbered tickets to the schools to use for events; however, tickets were not in roll form and were very difficult to use in sequence and had to be hand-counted to determine how many were sold. The Team recommended that tickets used for events where admission is charged be pre-numbered and in roll form to assure completeness of tickets used in each event.
 4. Canceled checks were not filed in numerical order. To ensure the checks returned by the bank are complete and have not been altered when cashed, the Team recommended that they be filed numerically, either by placing them in a file in order or by attaching them to the corresponding check stub in the checkbook.

FOLLOW-UP REVIEW

RECOMMENDATIONS #1, #3, and #4 FOLLOWED.

RECOMMENDATION #2 NOT FOLLOWED.

When asked, the principal indicated that the county office chose not to make Child Nutrition as sub-account of the General Fund.

SECOND FOLLOW-UP REVIEW

RECOMMENDATION #2 FOLLOWED.

SECTION II

Doddridge County School District

This section presents the county school district high quality standards identified by the Education Performance Audit Team as being out of compliance with state policies and regulations. It also presents, recommendations, commendations, and building capacity to correct deficiencies.

EDUCATION PERFORMANCE AUDIT

Noncompliances

5.3 Finance

5.3.2. Accounting practices. The following accounting practices were not in compliance with the West Virginia Board of Education Policy 2241, *Accounting Procedures Manual for the Public Schools in the State of West Virginia*.

1. County policies had not been adopted to provide specific guidance to the individual schools as required by the *Accounting Procedures Manual for the Public Schools in the State of West Virginia*. The Doddridge County Board allowed the schools to implement anything permitted in the *Accounting Procedures Manual for the Public Schools in the State of West Virginia* at their own discretion.
2. The schools did not submit monthly financial statements to the central office on a regular basis as required by the *Accounting Procedures Manual for the Public Schools in the State of West Virginia*.
3. A monthly financial statement had not been presented to the Board since March 2003.

FOLLOW-UP REVIEW

NONCOMPLIANCE #1 and #2.

The Team reviewed the Doddridge County Policy Manual and local board of education minutes and determined that policies had not been adopted to provide specific guidance to schools for school accounting procedures as required by the *Accounting Procedures Manual for the Public Schools in the State of West Virginia*. In addition, the Team determined through interviews with the county staff that all schools were not submitting monthly financial statements to the central office.

COMPLIANCE #3.

SECOND FOLLOW-UP REVIEW

COMPLIANCE #1 and #2.

5.7 Administrative Practices and School-Community Relations

5.7.6. Local school improvement council, faculty senate, and curriculum team. The Local School Improvement Council (LSIC) and Curriculum Team at each Doddridge County school were not functioning according to West Virginia Code.

FOLLOW-UP REVIEW

NONCOMPLIANCE.

Agendas and minutes were not available at Doddridge County High to determine if the Curriculum Team was functioning. The county had not developed a monitoring process to determine if all schools had functioning Local School Improvement Councils and Curriculum Teams. In addition, the Faculty Senate at Doddridge County High did not approve the Faculty Senate budget until April 12, 2004.

SECOND FOLLOW-UP REVIEW

COMPLIANCE.

5.10 Professional Development and Evaluation

5.10.4. Teacher and principal internship. A policy for the Beginning Teacher and/or Beginning Principal Internship program had not been adopted by the Doddridge County Board of Education. Interviews with newly hired teachers and principals indicated that the requirements of West Virginia Board of Education Policy 5900, *Beginning Educator Internship Program*, were not being implemented.

FOLLOW-UP REVIEW

NONCOMPLIANCE.

The county had not adopted a policy for the Beginning Teacher and/or Beginning Principal Internship program.

SECOND FOLLOW-UP REVIEW

COMPLIANCE.

5.11 Safe, Drug Free, Violence Free, and Disciplined Schools

5.11.3. Policy implementation. Current county policies for all areas addressed in this standard, with the exception of a Student Code of Conduct policy, were not in place. The county and school staffs were knowledgeable of the Student Code of Conduct and had distributed it to students and parents; however, most policies were outdated with many approved in 1982. Other county policies were incomplete or inappropriate.

A section of the discipline policy provided for corporal punishment. Included in the county's discipline procedures, a corporal punishment policy, JGA, approved 8-24-82, needed to be deleted. It states, "Corporal Punishment ... use of open hand, shall be administered only in extreme cases."

The "Sexual Harassment" policy did not address Racial, Sexual, Religious/Ethnic Harassment and Violence as required by the West Virginia Board of Education Policy 2421. In addition, a policy on bullying had not been adopted.

Although not addressed in this standard, a county policy on maternity leave needed to be deleted. It requires employees to obtain a statement from their physician as soon as the physician determines the employee is pregnant which lists the anticipated delivery date. According to the policy, if the immediate supervisor finds that the employee is not performing appropriately due to "the condition" and the employee, after counseling,

does not take a leave of absence, the superintendent can ask the local board of education to place the employee on a leave of absence.

The evaluation policy had not been updated to reflect the current West Virginia Board of Education Policy 5310. The superintendent and one principal interviewed indicated that they used the State policy.

A policy for the evaluation of service personnel or employees who hold extracurricular contracts other than coaches was not available.

The Substance Abuse (JFCH/FJCI) and Drug Abuse county policies were written in 1982 and needed to be updated and combined.

All county policies need to be reviewed by the county superintendent, staff, and principals. Outdated policies need to be revised or deleted if inappropriate.

Outdated graduation requirements needed to be deleted.

The following policies were written in 1982. JGA/JGB: Behavior and Discipline; FGD, Suspension of Students; JGD/JFA, Suspension: Due Process Procedures, and Expulsion and needed to be updated.

FOLLOW-UP REVIEW

NONCOMPLIANCE.

The Team reviewed the Doddridge County Policy Manual and local board of education minutes and determined that a grading policy and a discipline policy had been adopted; however, other required policies had not been adopted and outdated and inappropriate policies had not been amended or rescinded. In addition, the Team determined that the Uniform Grading Policy, adopted September 18, 2003, and the Student Discipline Policy, adopted October 16, 2003, were not included in the official policy manual at the county office or in the schools. The policy manual needs to be reviewed, updated, and copies provided to each school.

SECOND FOLLOW-UP REVIEW

COMPLIANCE. The Team determined that the policies indicated in this noncompliance had been updated or deleted and that the superintendent and the County Board of Education were in the process of reviewing and updating the entire policy manual.

RECOMMENDATION

5.10.1. Evaluation. The Team recommended that principals be provided staff development for the evaluation of personnel. In addition, the Team recommended that an assigned county office staff member monitor personnel evaluations. Principals should maintain an up-to-date evaluation portfolio based upon their established evaluation goals. The portfolio should become a part of the evaluation documentation as required by West Virginia Board of Education Policy 5310.

FOLLOW-UP REVIEW

RECOMMENDATION NOT FOLLOWED.

The Team could not determine that staff development for the evaluation of personnel had been provided for principals.

SECOND FOLLOW-UP REVIEW

RECOMMENDATION FOLLOWED.

SECTION II

School System Approval & School Accreditation Status

The Office of Education Performance Audits recommends that the West Virginia Board of Education upgrade the status of the Doddridge County School System to Full Approval and the schools be issued the accreditation status listed in the chart.

School	Accreditation Status	Education Performance Audit	Annual Performance Measures	Date Certain
18-211 Doddridge County Elementary	Full Accreditation			
18-301 Doddridge County Middle	Temporary Accreditation		5.1.1 (SE)	
18-501 Doddridge County High	Full Accreditation			

OFFICE OF EDUCATION PERFORMANCE AUDITS RECOMMENDATION

Doddridge County School System had not corrected four district level findings from the May 20 – 21, 2003 Education Performance Audit by the designated February 29, 2004 Date Certain. The number and degree of findings result in conditions that constitute major impediments to the provision of education programs and services for students. Therefore, the Office of Education Performance Audits recommends that the West Virginia Board of Education direct the Doddridge County Board of Education to correct the four areas of noncompliance by October 1, 2004. In the event Doddridge County fails to correct the noncompliances by the October 1, 2004 Date Certain, the Office of Education Performance Audits further recommends that the West Virginia Board of Education determine extraordinary circumstances exist in accordance with W.Va. Code §18-2E-5 and §126-13-14 of Policy 2320 and issue the county Nonapproval status and proceed with the procedures set forth in W.Va. Code and West Virginia Board of Education policies. (Policy 2320, Policy 1340, W.Va. Code §18-2E-5)

SECOND FOLLOW-UP REVIEW

The Team reported that the Doddridge County School System had corrected all noncompliances and implemented the recommendations.