

OFFICE OF EDUCATION PERFORMANCE AUDITS



SECOND FOLLOW-UP EDUCATION PERFORMANCE AUDIT REPORT

FOR

ATENVILLE ELEMENTARY SCHOOL

LINCOLN COUNTY SCHOOL SYSTEM

JANUARY 2005

WEST VIRGINIA BOARD OF EDUCATION

INTRODUCTION

An on-site review of Atenville Elementary School in Lincoln County was conducted in the fall of 1999. The Education Performance Audit Team reviewed the Unified School Improvement Plan, interviewed school personnel and school system administrators, observed classrooms, and examined school records. The review was limited in scope and concentrated on the following standards: Curriculum and Instruction; Student and School Performance; Administrative Practices and School-Community Relations; Personnel Qualifications; Professional Development and Evaluation; Facilities; Leadership; and Resource Evaluation.

A Follow-up Review of Atenville Elementary School was conducted in November 2003. The purpose of the follow-up was to verify correction of the findings identified during the original Education Performance School Audit. As a result of continued noncompliances, the West Virginia Board of Education declared that extraordinary existed at Atenville Elementary School and determined the school to be seriously impaired.

A Second Follow-up Education Performance Audit Team returned to Atenville Elementary School December 8, 2004 to check if the remaining noncompliances had been corrected.

SCHOOL PERFORMANCE

This section presents the Annual Performance Measures for Accountability and the Education Performance Audit Team’s findings.

43-201 ATENVILLE ELEMENTARY SCHOOL - Needs Improvement

LINCOLN COUNTY
 Deborah Dingess, Principal
 Grades K - 06
 Enrollment 189

Group	Number Enrolled for FAY	Number Enrolled on April 20	Number Tested	Participation Rate	Percent Proficient	Met Part. Rate Standard	Met Assessment Standard	Met Subgroup Standard
Mathematics								
All	91	93	93	100.00	42.85	Yes	Yes	X
White	91	93	93	100.00	42.85	Yes	Yes	X
Black	*	*	*	*	*	*	*	*
Hispanic	*	*	*	*	*	*	*	*
Indian	*	*	*	*	*	*	*	*
Asian	*	*	*	*	*	*	*	*
Low SES	72	74	74	100.00	38.88	Yes	No	X
Spec. Ed.	24	24	24	100.00	12.50	NA	NA	NA
LEP	*	*	*	*	*	*	*	*
Reading/Language Arts								
All	91	93	93	100.00	69.23	Yes	Yes	✓
White	91	93	93	100.00	69.23	Yes	Yes	✓
Black	*	*	*	*	*	*	*	*
Hispanic	*	*	*	*	*	*	*	*
Indian	*	*	*	*	*	*	*	*
Asian	*	*	*	*	*	*	*	*
Low SES	72	74	74	100.00	68.05	Yes	Confidence Interval	✓
Spec. Ed.	24	24	24	100.00	25.00	NA	NA	NA
LEP	*	*	*	*	*	*	*	*

FAY -- Full Academic Year
 * -- 0 students in subgroup
 ** -- Less than 10 students in subgroup

Passed
Attendance Rate = 93.7%

Adequate Yearly Progress (AYP) Information by Class

Mathematics											
Class	Tested Enr.	FAY Enr.	Tested	FAY Tested	Part. Rate	Novice	Below Mastery	Mastery	Above Mastery	Distinguished	Proficient
03	20	19	20	19	100.00	5.26	21.05	42.11	26.32	5.26	73.68
04	23	23	23	23	100.00	8.70	65.22	13.04	8.70	4.35	26.09
05	26	26	26	26	100.00	15.38	34.62	38.46	11.54	0.00	50.00
06	24	23	24	23	100.00	13.04	60.87	17.39	8.70	0.00	26.09

Reading											
Class	Tested Enr.	FAY Enr.	Tested	FAY Tested	Part. Rate	Novice	Below Mastery	Mastery	Above Mastery	Distinguished	Proficient
03	20	19	20	19	100.00	0.00	10.53	63.16	15.79	10.53	89.47
04	23	23	23	23	100.00	8.70	39.13	34.78	13.04	4.35	52.17
05	26	26	26	26	100.00	11.54	30.77	53.85	3.85	0.00	57.69
06	24	23	24	23	100.00	4.35	13.04	60.87	13.04	8.70	82.61

Enr. - Enrollment
 FAY - Full Academic Year
 Part. - Participation

Other Relevant Performance Data

Statewide Writing Assessment Student Frequency and Percentage by Score

Grade 4

4.0		3.5		3.0		2.5		2.0		1.5		1.0		N		Total Freq.
Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	
1	4%	1	4%	0	0%	7	29%	5	21%	7	29%	2	8%	1	4%	24

Note: Fifty-eight percent (58%) of the students scored at or above 2.0 on the Statewide Writing Assessment.

Frequency - Number of students
 % - Percentage of students

**Physical Assessment – Presidential Physical Fitness Test
Passage Rate**

Percentage of Students	School Year
64.50%	2003-04
57.89%	2002-03
62.111%	2001-02

5.1.1. Achievement.

This is the 1st year that Atenville Elementary School did not attain adequate yearly progress (AYP) in one or more subgroups designated in 5.1.1. Achievement. Three subgroups designated in 5.1.1. Achievement, included: All students (AS), white students (W), and economically disadvantaged students (SES) in mathematics. In accordance with Section 9.5 of West Virginia Board of Education Policy 2320, *A Process for Improving Education: Performance Based Accreditation System*, the school was notified of any subgroup that initially did not make AYP in one year on any indicator. Atenville Elementary School and Lincoln County were encouraged to revise the school and county Unified Improvement Plans when a subgroup is identified in any one year.

The Team determined that the Unified School Improvement Plan (USIP) had been revised to address Achievement.

EDUCATION PERFORMANCE AUDIT

NONCOMPLIANCES

5.2 Finance

5.2.4. Individual school accounting practices are consistent with state policies and procedures. (Policy 1224.1; Policy 8100)

The review of school accounting practices disclosed the following issues:

1. Deposits were not being made in a timely manner. A deposit was made on September 7, 1999 and the next deposit was made ten days later, on September 17, 1999. Deposits must be made at least weekly or when the amount totals \$500.
2. Two of the five receipts tested did not indicate the sub-account the monies were received under for posting purposes. It was noted that several entries in the transaction were posted incorrectly. Soft drink machine commission checks were incorrectly posted to the Faculty Senate sub-account and several expenditures were also posted incorrectly to this sub-account.
3. One purchase order was issued to a parent for reimbursement for a purchase from Wal-Mart. Purchase orders should list the vendor name and the purchase order and a check should be issued to the vendor, not to a pass-through agent.
4. For two of the five purchase orders tested, the supporting invoices were not marked paid when payment was made. Four of the five purchase orders tested were dated after the supporting invoices. Purchase orders must be issued prior to the purchases being made. None of the five purchase orders tested listed a sub-account for posting.

PROGRESS EVALUATION (May 2000)

The Progress Evaluation Team found that:

1. One deposit tested was not deposited when the total reached \$500. The deposit reached \$500 on February 22, 2000 but was not deposited until February 24, 2000.
2. For one receipt tested, the date in the system did not agree to the date on the original receipt.
3. One receipt was posted to the system incorrectly. The receipt is for badge sales but the description in the system is meals and it is coded to the food service sub-account.
4. Checks appear to be written to third-party vendors, however, it came to the attention of the Team that many checks were signed without an amount or payee specified on the check. Three checks were completed by the check-writing machine at Wal-Mart whereby the payee and amount were printed on the face of the check by the machine. Checks should be completed when signed by the two authorized individuals.
5. One purchase order, number 261, was dated after the supporting invoice. In addition, purchase order number 301 did not have sufficient supporting documentation. The supporting documentation for the meals paid from a restaurant was simply a waitress's listing of the items ordered with no dollars amount listed, vendor name or date served.

In addition to the follow-up findings noted, it came to the attention of the Team that: A travel reconciliation was performed and excess monies returned on January 6, 2000, while the trip occurred November 10-11, 1999. The travel reconciliation and return of excess monies should be done in a timely manner.

NOVEMBER 2003

NONCOMPLIANCE.

1. It was noted during this progress evaluation review conducted on November 7, 2003 that, although some improvements had been made in the financial management of the school, several findings still existed that needed to be resolved. These included:
 - a. The student yearbooks for the 2002-03 school year were purchased without a purchase order being issued. The invoice from the vender in the amount of \$1,431.83 was dated October 29, 2003, but a purchase order could not be located. According to West Virginia Board of Education Policy 1224.1, *Accounting Procedures Manual for the Public Schools in the State of West Virginia*, a pre-numbered purchase order approved by the principal must be issued before a purchase is made.
 - b. In several other instances, purchase orders were on file and dated prior to the invoice date, but it was evident from the information presented on the invoice and purchase order that the purchase orders were completed after the related invoices were received. According to West Virginia Board of Education Policy 1224.1, *Accounting Procedures Manual for the Public Schools in the State of West Virginia*, a pre-numbered purchase order approved by the principal must be issued before a purchase is made.

- c. In several instances, teachers turned over funds to the school secretary that had been collected from the students in their classes without submitting a Teachers Cash Receipts Summary report showing from whom the funds had been collected. Whenever funds are collected from a group of students or parents, a copy of the Teachers Cash Receipts Summary report must be completed and turned in with the funds to show from whom the funds were collected.
 - d. In one instance, the collections for a field trip by various teachers were turned over to the teacher in charge of the field trip who, in turn, deposited the total funds collected with the school secretary. The school secretary then issued only one receipt to the teacher who turned the monies over to the school. For proper accountability of all funds collected, each teacher who collects funds must turn the funds in to the school office and receive a receipt for the funds collected. When funds are collected from a group of students or parents, a Teachers Cash Collection Summary form must to be completed and turned in with the funds to show from whom the funds were collected.
 - e. In one instance, payment was made from a summarized statement rather than from an itemized invoice. According to West Virginia Code §12-3-18, it is unlawful for a school board or any other body charged with the administration of fiscal affairs of a governmental entity to pay any claim for services rendered or materials furnished without an itemized invoice being filed by the claimant.
 - f. In several instances, profit and loss statements were completed for fund-raisers each time funds were turned over to the school secretary for deposit showing just the amount of the collection. For fund-raisers, a profit and loss statement needs to be completed only at the conclusion of the fund-raising project to show the total amount of funds collected, the cost of the project, and the net proceeds.
2. The Team noted while reviewing the audit report of the individual schools in Lincoln County for the fiscal year that ended June 30, 2002, issued by the Chief Inspector's Division of the State Auditor's Office, that the school did not have receipt books, deposit slips, bank statements, invoices, purchase orders, or other accounting documents available for examination. According to Section 1-36 of West Virginia Board of Education Policy 1224.1, *Accounting Procedures Manual for the Public Schools in the State of West Virginia*, all financial records of the school belong to the county board of education and must be delivered or handed over to the superintendent or designee upon request. The books and records of the school are to be kept at the school and safeguarded at all times, unless directed to do otherwise by the superintendent or designee. The county board must file a police report with the appropriate police agency and have that agency investigate what happened to the accounting records of the school.

SECOND FOLLOW UP REVIEW

COMPLIANCE.

5.5 FACILITIES

5.5.1. Facilities provide an environment conducive to learning. (Policy 2510; Policy 6200)

The following facility issues were identified:

1. The cleanliness and maintenance of the building were inadequate.
2. The adequacy of fresh air intake needed to be examined and action initiated to correct the problem.
3. The amount of storage space in the facility was inadequate.

PROGRESS EVALUATION (May 2000)

The custodial schedule had been revised. The maintenance department had provided additional supplies and staff development. The principal completed daily monitoring charts. Additional janitorial services were provided during Christmas and Spring breaks. Additional paper towel dispensers had been installed in the bathrooms. School storage space issues had been addressed through the addition of cabinets, and purchased plastic containers. Larger storage issues, fresh air intake issues and maintenance of the existing facility were all addressed in the Comprehensive Educational Facilities Plan (CEFP). The adequacy of fresh air intake remained a problem.

Note: A memorandum dated May 23, 2000, from Dr. David Stewart, State Superintendent of Schools, to Lincoln County Superintendent, Peggy Adkins, stated, "The most recent Comprehensive Educational Facilities Plan (CEFP) is not acceptable as it does not comply with West Virginia Board of Education Policy 6200, Handbook on Planning School Facilities."

NOVEMBER 2003

NONCOMPLIANCE. Lincoln County has taken action to maintain the facility; however, the storage issues and adequacy of fresh air intake remained problems. The school is scheduled for closure and scarce county resources were being directed to schools that will remain open.

SECOND FOLLOW UP REVIEW

PARTIAL COMPLIANCE. The Team observed that the building was clean, neat, and orderly. Classrooms were free of clutter and student work was displayed throughout the school and classrooms.

5.9 PROFESSIONAL DEVELOPMENT AND EVALUATION

5.9.2. The school personnel evaluation process provides for the improvement of job performance, promotes professional growth and development and serves as a basis for employment decisions. (Policy 5310; Policy 5314)

The time lines for evaluations were not met according to county policy.

PROGRESS EVALUATION (May 2000)

A review of 5 randomly selected professional evaluations indicated that time lines for evaluations were met according to county policy.

NOVEMBER 2003

NONCOMPLIANCE. A review of personnel files at the central office and Atenville Elementary School indicated several noncompliances. Evaluations were not completed as required for several employees. Many of the staff members, including the new school principal, had little understanding of the evaluation administrative procedures.

The principal had completed four or five evaluations for this school year (2003-04). She had one observation, which was completed on one day and an evaluation which was completed on the next day. The principal said that only one observation was required for an evaluation.

The principal said she was told by the former principal to evaluate specific individuals. Although these were teachers who had more than five years experience, the principal thought she had to do a second evaluation of these teachers next semester.

The principal had one teacher, who she was told to evaluate, but the teacher had not been evaluated to date. The principal said the teacher was thinking about doing Goals (Professional Growth and Development Plan). The principal did not appear to know those were to be written on or before November 1.

The principal, along with some teachers, knew about evaluating every three years for teachers with more than five years experience, but did not seem to know how to implement that process.

The principal had only last year's (2002-03) file for personnel evaluations. The principal had no way of knowing if teachers had been evaluated in previous years; however, the principal did say the files were probably somewhere in her office. Atenville Elementary observations were not attached to the evaluations in the county office nor were they available to review at the school.

The principal was confused about the evaluation of service personnel and thought they were evaluated every three years. The principal did not plan to evaluate all of them this year.

There was no county policy or administrative procedures for evaluating service personnel; however, the superintendent and the assistant superintendent said the practice was that service personnel be evaluated annually.

The principal had a substitute secretary.

The principal said that she had given teachers a copy of the county procedures concerning evaluations. No teacher had a copy, but said they probably had received it. When the reviewer asked for a copy, after searching for a long time, the principal gave the reviewer a copy of the Lincoln County policy, which appeared to be a copy of the State policy of 5310. It was not the county administrative procedures document concerning evaluation.

The principal was an experienced teacher; however, a new principal. It was evident that the principal needed additional training in personnel evaluation.

SECOND FOLLOW UP REVIEW

COMPLIANCE.

Team Analysis November 2003

- 7.1.2. Curriculum based on content standards and objectives.** The teachers at Atenville Elementary School were not correlating the Content Standards and Objectives (CSOs) with their curriculum, with the exception of a third grade teacher.

SECOND FOLLOW UP REVIEW

COMPLIANCE. The Team observed teachers correlating the Content Standards and Objectives (CSOs) with their curriculum. All teachers posted the instructional activities on chart paper for each class. The instructional activities were correlated with the county curriculum map and the CSOs. A review of lesson plans showed that the curriculum map was being followed.

- 7.1.4 Learning environment.** The Team reported that the overall school failed to demonstrate a nurturing, professional, and learning oriented environment.

Examples included:

1. In a Grade 2 classroom with a small pupil-teacher ratio (10:1) students were working on a worksheet and the teacher was seated at the desk doing nothing. A small class size could and should be used to apply reteaching and/or enrichment activities.
2. One student was in a class for Profoundly Impaired students. This student was asleep and the teacher and aide were doing nothing. Staff indicated that the student received medication and slept the entire afternoon. The Team felt that the teacher's aide could be better used during this time.

Staff reported an autistic child was in the class, but could do academic work. The Team recommended that the Special Education Department of the West Virginia Department of Education and Director, Special Education, Lincoln County Schools review this program and student placement to assess effectiveness.

3. During interviews, a teacher answered all questions with "yeah".
4. Several teachers presented attitudes that failed to demonstrate professionalism.
5. The new principal was not enthusiastic about pursuing training from the Center for Professional Development regarding the evaluation procedure.

SECOND FOLLOW UP REVIEW

The Team observed teachers and students focused on teaching and learning. Students were actively engaged in all classes. An atmosphere of professionalism and caring was observed throughout the school. The attitudes

of all teachers, the principal and staff were positive, friendly, and cooperative. When asked during interviews, teachers indicated that morale was much improved and gave much of the credit to the principal.

7.7.6 Local school improvement council, faculty senate, and curriculum team. Faculty Senate and Curriculum Team minutes were not available for review. However, handwritten notes were given for the specific agendas. These site-based decision-making groups needed to function more effectively.

SECOND FOLLOW UP REVIEW

The Team determined that the Faculty Senate and Curriculum Team were active and instrumental in the school improvement process.

Note: This standard was eliminated by House Bill 4001 during the 2004 legislative session.

7.9.2 Licensure. A teacher in a kindergarten class was absent. The preschool teacher was covering the class until her students arrived at 10:00 a.m. Therefore, no substitute teacher was available for this kindergarten class after this time.

SECOND FOLLOW UP REVIEW

COMPLIANCE. The Team observed that all teachers were licensed for their assignment.

SCHOOL DISTRICT APPROVAL & SCHOOL ACCREDITATION STATUS

Atenville Elementary School is under the leadership of a new principal and has demonstrated commendable progress by correcting the noncompliances remaining from the Follow-up On-site Review. WESTEST results indicate low performance for the subgroups: All students (AS), white students (W), and economically disadvantaged students (SES). This is the first year in which Atenville Elementary School did not achieve adequate yearly progress (AYP). The Office of Education Performance Audits feels that the school needs another year to accomplish its goals for achieving AYP and realizing improved student achievement.

Performance data will be the determination of school success. Therefore, the Office of Education Performance Audits recommends that the West Virginia Board of Education continue the **Nonapproval** status of the Lincoln County School District and upgrade Atenville Elementary School's status from Seriously Impaired to **Conditional Accreditation**.