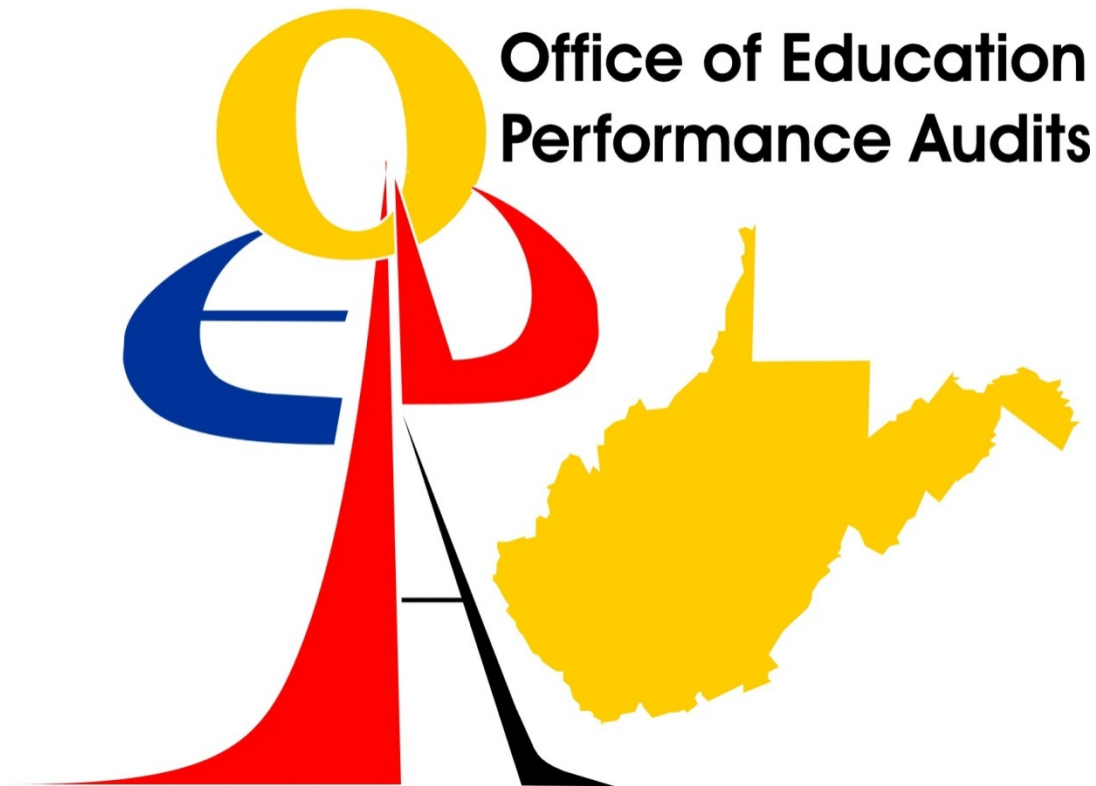


Final
July 2009



FINAL EDUCATION PERFORMANCE AUDIT REPORT

FOR

WEBSTER COUNTY SCHOOL SYSTEM

JULY 2009

WEST VIRGINIA BOARD OF EDUCATION

INTRODUCTION

The West Virginia Office of Education Performance Audits conducted an Education Performance Audit of Webster County School District in Webster County on December 12-13, 2007.

A Follow-up Education Performance Audit of Webster County School District in Webster County was conducted April 27, 2009. The purpose of the follow-up was to verify correction of the findings identified during the original Education Performance Audit. The review was in accordance with West Virginia Code §18-2E-5 and West Virginia Board of Education Policy 2320 which specify that a school that meets or exceeds the performance and progress standards but has other deficiencies shall remain on full accreditation status and a county school district shall remain on full approval status for the remainder of the accreditation period and shall have an opportunity to correct those deficiencies. The Code and policy include the provision that a school “. . . does not have any deficiencies which would endanger student health or safety or other extraordinary circumstances as defined by the West Virginia Board of Education.”

COUNTY PERFORMANCE

ANNUAL PERFORMANCE MEASURES FOR ACCOUNTABILITY

This section presents the Annual Performance Measures for Accountability and related student performance data. It also presents the Education Performance Audit Team's findings.

5.1. ACCOUNTABILITY

5.1.1. Achievement

Adequate Yearly Progress

The No Child Left Behind (NCLB) data for the 2006-2007 school year identified that Webster County did not make adequate yearly progress (AYP). Webster County failed to achieve AYP for the last four consecutive years. Chart 1 shows the grade span/assessment and subgroup(s) that did not make AYP for the 2006-2007 school year. It also shows the percent proficient for each grade span/assessment and subgroup.

Chart 1

WESTEST 2006-2007

GRADE SPAN/ASSESSMENT	SUBGROUP	PERCENT PROFICIENT
Middle School Mathematics	SE	36.2%
Middle School Reading	SES	70.1%

The Team noted that when the performance of the subgroups listed in Chart 1 was compared with the 2005-2006 No Child Left Behind (NCLB) data, the special education (SE) subgroup identified declined in academic performance in middle school mathematics from 42.6 percent in 2005-2006 to 36.2 percent in 2006-2007. The economically disadvantaged (SES) subgroup showed a modest increase in middle school reading from 68.1 percent in 2005-2006 to 70.1 percent in 2006-2007.

Webster County Schools failed to achieve AYP in Middle School Mathematics in the SE subgroup and Middle School Reading in the SES subgroup. Through data analysis of the achievement deficiencies, Webster County Schools initiated the following activities:

Glade Middle School

1. The county hired a consultant to provide direct technical assistance and professional development to all staff in the following areas: In-depth WESTEST analysis, benchmark assessments, instructional strategies, co-teaching, schedule adjustment for common planning time between general and special education teachers, and principal leadership and guidance.

2. The county hired an academic coach to assist teachers in data analysis, model and demonstrate instructional strategies, and conduct student conferences to discuss their progress. Webster County also hired a mathematics coach to work with teachers on improving student achievement in mathematics.
3. Special education teachers' roles were strengthened in the following areas: Co-planning and co-teaching in the general education classroom, collaboration/consultation with general education teachers to monitor student performance, providing direct instruction in the Resource Room according to students' needs, and analyzing data and using weaknesses for specific instruction.
4. School and county staff were working with students to take ownership of their own learning.
5. The county initiated the Respect and Protect pilot project.
6. The county implemented Odyssey Technology training.
7. The county continued to build standards-based mathematics in Grades 5-8.

All Other Middle Schools

In 2007-2008, the Webster County School District expanded professional development and technical assistance in data analysis to Webster Springs Elementary School, specifically in Grades 5 through 8, to build capacity. The following activities occurred:

1. The county hired a consultant to provide similar professional development and on-site technical assistance for all teachers as provided Glade Middle School.
2. The county added an after-school program in reading and mathematics to provide additional instruction and support.
3. The mathematics coach was assisting teachers.
4. Odyssey Technology training will be expanded to Webster Springs in January 2008.
5. The county continued to build standards-based mathematics in Grades 5-8.

PreK – 4

1. The Webster County School District implemented the Reading First model throughout all K-4 schools.
2. The county hired a West Virginia Reading Cadre member to introduce tiered instruction and provide professional development and on-site technical assistance for successful implementation of tiered instruction.

3. Webster County Schools implemented the Early Reading First grant for the past three years to establish a strong PreK program.

Webster County's schools identified for not achieving adequate yearly progress (AYP) in the last three years are listed in Chart 2.

Chart 2

SCHOOLS NOT ACHIEVING AYP	
Year	School/Assessment
2004-2005	Glade Middle School
2005-2006	Glade Middle School
2006-2007	Webster Springs Elementary School

An examination of the achievement gap between subgroups for the 2006-2007 assessment school year revealed an achievement gap between the economically disadvantaged (SES) subgroup when compared to the academic performance of the all students (AS) subgroup especially at the high school level in both mathematics and reading/language arts (Charts 3-8).

Charts three through five indicated that the 2006-2007 Webster County School District student performance in mathematics was below the State percent proficient. The middle school special education (SE) subgroup percent proficient (36.2 percent) was comparable to the State (37.0 percent). Student assessment performance in reading/language arts (Charts 6, 7, and 8) was also substantially lower than the 2006-2007 State percent proficient.

Chart 3

ELEMENTARY MATHEMATICS		
Subgroup	District Percent Proficient	State Percent Proficient
AS	70.7%	79.7%
W	72.2%	80.2%
SES	64.4%	72.7%

Chart 4

MIDDLE MATHEMATICS		
Subgroup	District Percent Proficient	State Percent Proficient
AS	70.5%	75.4%
W	70.6%	75.9%
SE	36.2%	37.0%
SES	64.3%	66.7%

Chart 5

HIGH SCHOOL MATHEMATICS		
Subgroup	District Percent Proficient	State Percent Proficient
AS	60.2%	68.5%
W	60.2%	69.2%
SES	45.6%	58.6%

Chart 6

ELEMENTARY READING/LANGUAGE ARTS		
Subgroup	District Percent Proficient	State Percent Proficient
AS	68.7%	81.3%
W	70.1%	81.7%
SES	61.6%	74.4%

Chart 7

MIDDLE READING/LANGUAGE ARTS		
Subgroup	District Percent Proficient	State Percent Proficient
AS	75.8%	81.4%
W	76.0%	81.7%
SE	33.3%	39.9%
SES	70.1%	73.9%

Chart 8

HIGH SCHOOL READING/LANGUAGE ARTS		
Subgroup	District Percent Proficient	State Percent Proficient
AS	67.3%	75.1%
W	67.3%	75.7%
SES	53.4%	66.0%

Writing Assessment

Webster County School District's Statewide Writing Assessment performance depicted in Chart 9 was below the State percent of students scoring at or above mastery at all tested grade levels, most notably at Grade 4.

Chart 9

WRITING ASSESSMENT RESULTS			
	2005	2006	2007
WV Grade 4	74%	75%	70%
Webster Grade 4	51%	50%	43%
WV Grade 7	73%	75%	76%
Webster Grade 7	67%	62%	72%
WV Grade 10	86%	79%	87%
Webster Grade 10	87%	81%	81%

SAT/ACT Assessment Results

Chart 10 shows the Scholastic Aptitude Test (SAT)/American College Testing (ACT) results. The SAT trend data showed an increase in the percent of test takers, a decline in the Math Mean Score, and an up and down trend in the SAT Verbal Mean Score. The ACT trend data showed a decline in the percent of ACT takers and an up and down trend in the composite.

Chart 10

SCHOLASTIC APTITUDE TEST (SAT)

County	2002-2003	2003-2004	2004-2005	2005-2006
SAT Takers (%)	4.3	1.7	2.9	5.6
SAT Math Mean Score	540	0	503	472
SAT Verbal Mean Score	500	0	563	470

AMERICAN COLLEGE TESTING (ACT)

ACT Takers (%)	55.6	57.5	60.2	43.9
ACT Composite	20.3	19.6	19.9	19.5

ACT Assessment Results Five Year Trend data (Chart 11) shows up and down results in Webster County's composite. In 2003, the ACT composite for Webster County at 21.7 was higher than the West Virginia composite of 20.3.

Chart 11

ACT ASSESSMENT RESULTS (FIVE-YEAR TREND)					
	2002	2003	2004	2005	2006
English WV	20.3	20.3	20.6	20.5	20.8
English Webster	18.6	19.6	19.5	19.8	19.6
Mathematics WV	19.1	19.2	19.4	19.3	19.6
Mathematics Webster	18.1	18.8	18.8	18.6	18.3
Reading WV	21.0	20.9	21.1	20.9	21.2
Reading Webster	19.6	21.5	19.3	20.7	19.8
Science WV	20.4	20.3	20.3	20.4	20.5
Science Webster	19.9	20.5	20.1	19.7	19.7
Composite WV	20.3	20.3	20.5	20.4	20.6
Composite Webster	19.2	21.7	19.6	19.9	19.5

ACT EXPLORE Assessment Results

According to the 2006 Grade 8 ACT EXPLORE results in Chart 12, Webster County students showed a slight decline in the composite score as compared to the 2005 results. Four years of trend data showed a decreasing trend in English and science and a modest increase in mathematics and reading.

Chart 12

ACT EXPLORE RESULTS				
	2003	2004	2005	2006
English	13.8	13.2	13.2	12.8
Mathematics	13.8	14.2	14.2	13.9
Reading	13.0	13.1	13.0	13.2
Science	15.7	15.5	15.3	14.9
Composite	14.2	14.2	14.0	13.9

ACT PLAN Assessment Results

Based on the 2006 Grade 10 ACT PLAN results in Chart 13, Webster County test takers showed an increase (14.2 to 16.5) in the composite score. Four years of trend data showed an increase in English, mathematics, reading, and science results.

Chart 13

ACT PLAN RESULTS				
	2003	2004	2005	2006
English	13.2	15.7	15.8	16.0
Mathematics	14.2	15.6	16.0	16.7
Reading	13.1	15.5	15.5	15.7
Science	15.5	17.1	17.0	17.1
Composite	14.2	16.1	16.3	16.5

FOLLOW-UP REVIEW

5.1.1. Achievement.

Webster County Schools failed to achieve adequate yearly progress (AYP) during the 2008 school year in the following: the middle school level special education (SE) subgroup scored 38.8 percent proficient in mathematics and 26.6 percent proficient in reading/language arts and the middle level economically disadvantaged (SES) subgroup scored 72.0 percent proficient in reading/language arts.

The American College Testing (ACT) program showed an increase in the composite scores from 20.6 in 2004 to 20.7 in 2008.

The Grade 8 ACT EXPLORE test results improved in the 2007-2008 year: English improved from 12.8 to 14.3, mathematics improved from 13.9 to 15.4, reading improved from 13.2 to 14.3, science improved from 14.9 to 16.3, and the composite improved from 13.9 to 15.2.

The Grade 10 ACT PLAN test results decreased from the 2006-2007 year to the 2007-08 year. English decreased from 16.0 to 15.3, mathematics decreased from 16.7 to 16.0, reading decreased from 15.7 to 15.5, science decreased from 17.1 to 16.5, and the composite score decreased from 16.5 to 15.9.

5.1.2 Participation rate. A minimum of 95 percent in the current or a two or three year average of all students enrolled in a public school/county school district/state at the time of testing, including students in each subgroup as required by NCLB must participate in the statewide assessment WESTEST or the West Virginia Alternate Performance Task Assessment (APTA) in reading/language arts and mathematics. Students with a significant medical emergency may be exempt by appeal from the calculation of participation rate for AYP provided that the county superintendent has proper documentation. (Policy 2340; Policy 2419; Policy 2510)

Webster County met the participation rate for all subgroups.

FOLLOW-UP REVIEW

Webster County did not meet the participation rate for the secondary level economic disadvantaged (SES) subgroup in mathematics on the 2008 WESTEST.

5.1.3 Attendance rate (Elementary/Middle). The student attendance rate for elementary and middle schools is at or above 90 percent or the percentage of students meeting the attendance rate show improvement from the preceding year. The student attendance rate will be adjusted for students excluded as a result of the Productive and Safe Schools Act (W.Va. Code §18A-5-1a) and school bus transportation interruptions (W.Va. 126CSR81), West Virginia Board of Education Policy 4110, *Attendance Policy*, (hereinafter Policy 4110). Additional exclusions include excused student absences, students not in attendance due to disciplinary measures, and absent students for whom the attendance director has pursued judicial remedies to compel attendance to the extent of his or her authority. For the AYP determination, the attendance rate calculation will be used for accountability at the public school/LEA/SEA levels, but will not be calculated for each subgroup. However, for schools/LEAs that use the safe harbor provision to meet AYP for the achievement indicators, the attendance rate standard must be met by the subgroup/s not meeting AYP.

Chart 14 indicated the Webster County School District attendance rate has remained above the State requirement of 90 percent for the last four reporting years. The Team noted, however, that the attendance rate had declined in the last four years.

Chart 14

ATTENDANCE RATE	
Year	Attendance Rate
2003-2004	98.4%
2004-2005	96.6%
2005-2006	97.0%
2006-2007	95.0%

FOLLOW-UP REVIEW

Webster County School District's attendance rate at 95.69 percent for the 2007-2008 year increased from the previous year and exceeded the state 90 percent requirement.

5.1.4 Graduation rate. The student graduation rate is 80 percent or the percentage of students meeting the student graduation rate shows improvement. The graduation rate is calculated according to the high school completer formula recommended by the NCES with the additional condition that graduates include only those students who receive a regular diploma in the standard number of years and does not include students receiving the GED. For the AYP determination, the graduation rate calculation will be used for accountability at the public school/LEA/SEA levels, but will not be calculated for each subgroup. However, for schools/LEAs that use the safe harbor provision to meet AYP for the achievement indicators, the graduation rate standard must be met by the subgroup/s not meeting AYP.

Chart 15 showed that the Webster County School District graduation rate met the State requirement of 80 percent for the last four reporting years. However, the graduation rate declined from 90 percent in 2004-2005 to 85.48 percent in 2006-2007.

Chart 15

GRADUATION RATE	
Year	Graduation Rate
2003-2004	89%
2004-2005	90%
2005-2006	88.43%
2006-2007	85.48%

FOLLOW-UP REVIEW

The Webster County School District graduation rate for the 2007-2008 school year was 87.41 percent and increased from the 2006-2007 school year.

SECTION II
HIGH QUALITY STANDARDS

7.1. CURRICULUM

7.1.9 Programs of study. Programs of study are provided in Grades K-12 as listed in Policy 2510 for elementary, middle, and high school levels, including career clusters and majors and an opportunity to examine a system of career clusters in grades 5-8 and to select a career cluster to explore in Grades 9 and 10. (Policy 2510; Policy 2520)

Chart 16 shows the number of Advanced Placement (AP) courses, honors courses, and college credit courses offered in Webster County's high schools. Chart 17 shows that the percent of AP test takers declined in both Grades 11 and 12 from 2003-2004. The percent of Grade 11 test takers with a score of three or higher decreased from 66.7 percent in 2003-2004 to 0 percent in 2004-2005. Grade 12 test takers with a score of three or higher increased from 50.0 percent in 2002-2003 to 100 percent in 2005-2006.

Chart 16

NUMBER OF ADVANCED PLACEMENT (AP), HONORS, AND COLLEGE COURSES OFFERED			
High School	Number of AP Courses Offered	Number of Honors Courses Offered	Number of College Credit Courses Offered
Webster County High School	1	5	6

Chart 17

ADVANCED PLACEMENT (AP) TEST TAKERS (COLLEGE BOARD)				
Webster County	2002-2003	2003-2004	2004-2005	2005-2006
10 th Grade Test Takers (%)	0.0	0.0	0.0	0.0
11 th Grade Test Takers (%)	6.3	5.4	5.4	0.0
12 th Grade Test Takers (%)	20.0	17.4	8.7	1.8
10 th Grade Test Takers (%) with a score of 3 or higher	0.0	0.0	0.0	0.0
11 th Grade Test Takers (%) with a score of 3 or higher	0.0	66.7	0.0	0.0
12 th Grade Test Takers (%) with a score of 3 or higher	50.0	30.0	30.0	100.0

The high school graduate overall college going rate for Webster County was 38.3 percent compared to the State's overall college going rate of 58.3 percent as presented in Chart 18. Webster County also had a higher percent of students enrolled in developmental courses than the State (Chart 19).

Chart 18

ESTIMATED COLLEGE GOING RATE FALL 2006		
	Number of High School Graduates 2005-06	Overall College Going Rate (%)
State	17,441	58.3
Webster	107	38.3

Source: West Virginia College Going Rates By County and High School, Fall 2006. West Virginia Higher Education Policy Commission.

Chart 19

HIGH SCHOOL GRADUATES ENROLLED IN DEVELOPMENTAL COURSES FALL 2005			
	% in Developmental Mathematics	% in Development English	% in Any Developmental Course(s)
State	30.3	16.0	34.1
Webster	34.4	28.1	40.6

Source: Performance of High School Graduates Enrolled in Public Colleges and Universities, Fall 2005. (December 2006) West Virginia Higher Education Policy Commission.

HIGH SCHOOL GRADUATES ENROLLED IN DEVELOPMENTAL COURSES FALL 2008					
	1 st Time WV Freshmen Total #	English Total #	% in Developmental English	Mathematics Total #	% in Developmental Mathematics
State	8,073	1,275	15.79%	2,224	27.55%
Webster	42	9	21.43%	11	26.19%

Source: First-Time Freshmen, Previous Year WV High School Graduates in Developmental Courses by Type of Course Fall 2008 (census).

Findings

1. Webster County only offered one Advanced Placement (AP) course and the Grades 11 and 12 test takers decreased substantially.

Recommendation

The Team recommended that Webster County offer four AP classes beginning with the 2008-2009 school year as required by West Virginia Board of Education Policy 2510. The Team further recommended that Webster County High School increase the rigor of the AP class currently being taught to prepare students to achieve a score of three or higher on the AP examination.

FOLLOW-UP REVIEW

The course offerings for Webster County High School for the 2008-2009 school year indicated four Advanced Placement (AP) courses were offered – AP English, AP Calculus, AP Art, and AP American History. However, sufficient interest and student enrollment only allowed AP Calculus to be taught. The school has been working to align the West Virginia 21st Century Content Standards and Objectives (CSOs) for calculus with the college requirements to increase expectations and the rigor of the AP class.

Webster County curricular staff and the Webster County High School staff need to foster student interest in other AP courses and actually teach the required four AP courses. Another option is to provide low incidence AP classes through the Virtual School.

1. The overall college going rate for Webster County (38.3 percent) for Fall 2006 was 20 percent lower than the State's average (58.3 percent).

Recommendation

The Team recommended that the guidance counselors at Webster County High School increase the percent of time spent in direct student counseling.

FOLLOW-UP REVIEW

RECOMMENDATION FOLLOWED – Webster County implemented the Gear Up Program to interest more students in going to college. The county participated in the Glenville State College Hidden Promise Program which works with high school students in central West Virginia to counsel them about college life and expectations and provides students assistance for those who want to attend college.

2. The percent of Webster County's students (40.6 percent) enrolled in developmental courses in West Virginia public colleges in Fall of 2005 was higher than the State's percent (34.1 percent).

Recommendation

The Team recommended that the Webster County Central Office staff take an active role with Webster County High School in improving instructional strategies, strengthening the rigor of courses, compare and use ACT Explore and ACT PLAN data with the ACT college entrance examination results, and expand the guidance program to work with students and teachers.

RECOMMENDATION FOLLOWED – The percent of Webster County first time freshmen enrolled in Developmental English in Fall 2008 at 21.43 percent was lower than in Fall 2005 (28.1 percent). The percent enrolled in Developmental Mathematics in Fall 2008 at 26.19 percent also showed a significant decrease from Fall 2005 (40.6 percent).

Assistance was provided to the staff at Webster County High School to improve instructional strategies; improve course rigor; and use results from the ACT EXPLORE, ACT PLAN data, and ACT college entrance examination results. The following list illustrates some of the technical support that was provided to the county and school.

1. Training in using Acuity for benchmarking student achievement.
2. Training in using Project Based Learning to improve instructional relevancy and rigor.
3. Implementing the "Math Program Improvement Review" which involved math teachers in analyzing the math program and developing strategies to improve student achievement.
4. Employing a Mathematics Coach to work with high school teachers in analyzing ACT EXPLORE, ACT PLAN, and ACT college entrance results and designing instructional strategies for improving student academic weaknesses.
5. Forming learning communities for mathematics teachers and participating in book studies.
6. Participating in the Glenville State College Hidden Promise program.
7. Implementing the GEAR UP program.
8. Teach 21 staff development.
9. Implementing the new West Virginia 21st Century Content Standards and Objectives (CSOs).

7.2.1. County and School electronic strategic improvement plans. An electronic county strategic improvement plan and an electronic school strategic improvement plan are established, implemented, and reviewed annually. Each respective plan shall be a five-year plan that includes the mission and goals of the school or school system to improve student or school system performance or progress. The plan shall be revised annually in each area in which the school or system is below the standard on the annual performance measures.

The county plan did an adequate job of identifying areas of need. Webster County scored below the state level in the special education (SE) subgroup in middle school mathematics and in the economically disadvantaged (SES) subgroup in reading.

Findings

1. The Webster County Strategic Plan needed specific benchmarks, monitoring strategies, and activities for improvement.

Recommendation

The Team recommended that the West Virginia Department of Education, Office of School Improvement assist Webster County in revising their Five-Year Strategic Plan.

FOLLOW-UP REVIEW

RECOMMENDATION FOLLOWED – A staff member from the West Virginia Department of Education assisted the Webster County School System in revising the county Five-Year Strategic Plan. The County Teacher Leadership Team was also involved in revising the plan.

2. Numerous professional development sessions at the middle school level were provided for county educators; however, a system to monitor the effectiveness of the professional development was not specified, except “Walkthrough” in one objective.

Recommendation

The Team recommended that the county planning team develop specific and measurable ways to determine the effectiveness of professional development.

FOLLOW-UP REVIEW

RECOMMENDATION PARTIALLY FOLLOWED – The county has tried to find effective ways to measure the effectiveness of professional development. An attempt was being made to measure improvement in teacher lesson plans following specific staff development on effective instructional strategies. Webster County was engaging a consultant to track the number of research based staff developments that have been provided by Title I.

7.4.1 Regulatory agency reviews. Determine during on-site reviews and include in reports whether required reviews and inspections have been conducted by the appropriate agencies, including, but not limited to, the State Fire Marshal, the Health Department, the School Building Authority of West Virginia, and the responsible divisions within the West Virginia Department of Education, and whether noted deficiencies have been or are in the process of being corrected. The Office of Education Performance Audits may not conduct a duplicate review or inspection nor mandate more stringent compliance measures. (W.Va. Code §§18-9B-9, 10, 11, 18-4-10, and 18-5A-5; Policy 1224.1; Policy 8100; W.Va. Code §18-5-9; Policy 6200; Section 504, Rehabilitation Act of 1973 §104.22 and §104.23; Policy 4334; Policy 4336)

1. Finance

In the annual audit of Webster County Schools, the auditors noted the following conditions:

Independent Audit

Year Audited: 6/30/2006
Date of Audit Report: 6/26/2007

Audit Findings:

Type of Report: Qualified Opinion – Fixed Assets

Schedule of Findings and Questioned Costs:

Material noncompliance to financial statements noted:

06-01 Credit Cards – adequate policies not in place to assure proper use of Board Credit Cards. Credit card utilized for unallowable expenditures.

Not Allowable: Rubber trees --	\$ 796.80
Not Allowable: Chuck-E-Cheeses (nonemployee) --	\$ 63.17
Not Allowable: Undocumented costs --	\$ 7,332.89
Not Allowable: Unable to verify proper Board purpose –	\$10,858.71
<u>Questioned</u> : Written contract could not be located with vendor --	\$ 3,557.40
<u>Disallowed Costs</u> : New River Community & Technical College, not Board of Education business --	\$ 2,252.81
<u>Other problems noted</u> --	\$ 8,485.05

Meal Charges: Charges exceeded Webster County Board of Education policy, excessive tipping, no itemization, not identified as Board of Education business, etc.

Lodging: Not identified as Board of Education business, rates differing among travelers for same day same trip, no itemization, travelers not identified, charges exceed Webster County Board of Education policy, potential personal charges (i.e., room service, movies, and videos).

Gasoline: Not identified as Board of Education business, no itemized receipts, purchases on Friday and throughout weekend (questioned personal use), expense code inconsistent, and receipts included food and gasoline purchases.

Contracted Vendors: Webster County Board of Education credit card utilized by contracted vendor, costs not reported on 1099-MISC.

Sales Tax: Paid consumer sales tax on purchases.

Non-Board Related Expenses: Travel expenses for superintendent including meals, lodging, and gasoline which coincide with meetings of the Board of Governors of Community & Technical College are not allowable costs to the Webster County Board of Education.

CAUSE: Webster County Board of Education failed to have policies and procedures to restrict the use of credit cards and to prevent or detect any improper use of credit cards.

OEPA – December 2007
CORRECTIVE ACTION

Restitution has been received. What could be identified as truly not Webster County Board of Education costs were billed to the former superintendent.

\$ 177.78 (R#9787)
\$1,914.56 (R#9820)

Beginning 7/1/07 access to the Board's credit card is only by the Treasurer and Superintendent. The Treasurer makes all travel arrangements and the card is issued by signing out with the Treasurer/Superintendent.

Webster County Board of Education Policy, Bank Issued Purchasing Card Policy, was adopted May 9, 2005. A procedure was adopted in which a log is being maintained that indicates who received the card, when it was received, and when it is returned. The procedure is now being followed and monthly reconciliations are performed.

Recommendation

The Team recommended that Webster County revise their policy to reflect the current practice of requiring proper receipts/invoices being submitted.

FOLLOW-UP REVIEW

RECOMMENDATION FOLLOWED – The county policy had been revised and required itemized receipts/invoices before payment is made.

06-02 West Virginia School Building Authority (WVSBA) Project – Interviews, selection process, and contracts for architectural firms were not maintained by the Webster County Board of Education for the construction of Hacker Valley PreK through 8 construction project.

The superintendent signed the agreement with WVSBA without prior authorization of the Webster County Board of Education.

OEPA – December 2007
CORRECTIVE ACTION

State policy was to be followed; however, the former superintendent had usurped the State requirements. The superintendent was no longer employed by the Webster County Board of Education.

06-03 Travel expenses were incurred without adequate controls and procedures to assure that the expenses were allowable expenses of the Webster County Board of Education.

Travel costs (gasoline, lodging, meals, registrations and related costs) could not be verified as being authorized by the Webster County Board of Education to ensure compliance with policies and to confirm all travelers were Board of Education employees. Itemized documentation was not available. Tips were as high as 95 percent of the meal charge.

OEPA – December 2007
CORRECTIVE ACTION

Travel policies and procedures. "Employee Travel Policy".

Board Approved: 7-25-07.

Addresses: limits of lodging, meals, and tips to be reimbursed. State policy on mileage reimbursement is included.

Contracted vendors. Contracted vendors are only paid reimbursement if it is included in their signed contract.

06-04 The Webster County Board of Education did not execute proper contracts for all personnel, work experience ledgers were not properly maintained and supporting documentation for payroll and deductions were not always available. Payroll calculations could not be reconciled to actual payroll remitted. Payroll function was maintained outside of WVEIS and did not utilize proper codes and payroll classification.

- 19 of 30 tested – undocumented extra miscellaneous pay – purpose or authorization lacking.
- Salaries paid did not coincide with work experience ledgers – 9 of 30 were paid either greater or less than years of service reported on ledgers.
- 2 of 30 tested – no employee contract.
- 2 of 30 tested – nonemployee vendors paid through payroll without personnel file and no employee or vendor contract.
- 5 of 30 tested – paid for days worked which were either in excess or less than the days they were contracted to work.
- One teacher tested had no degree.
- Two teachers tested lacked documentation of certification – provided after the fact.

OEPA – December 2007
CORRECTIVE ACTION

- The Webster County Board of Education adopted procedures requiring the use of forms/contracts as prescribed by the West Virginia Department of Education. The Team reviewed the procedures and indicated that State policy was being followed.
- Experience ledgers are being maintained and updated on a regular basis. The Team reviewed and indicated that State policy was being followed.
- Payroll and related remittances were supported by documentation. All stipends must be coded and authorized by the program director prior to payment.
- Payroll coded to comply with the Chart of Accounts (COA) prescribed by the West Virginia Department of Education. Everything was entered as miscellaneous pay instead of overtime, stipend, or supplemental. This has now been corrected and pay is being entered into the proper object codes. (Verified per review of General Ledger Year to Date (GLYTD) costs)

06-05 Webster County Board of Education did not have adequate documentation to verify that faithful performance bonds were active and properly recorded with the Webster County Clerk.

OEPA – December 2007
CORRECTIVE ACTION

The official bond for the Treasurer, Board President, and Superintendent were recorded at the Webster County Clerk's Office for FY06-07.

06-06 Organizations not controlled by Webster County Board of Education utilizing the Board's Federal Employers Identification Number (FEIN). (2003/2004/2005).

- Webster County High School Band Boosters.
- Webster County School Personnel.
- Two other accounts which could not be identified by the Board totaling \$2,534. (These were since found to have been scholarship funds that are not controlled by Board).

OEPA – December 2007
CORRECTIVE ACTION

The Board's FEIN number had been removed from unauthorized accounts.

06-07 The Webster County Board of Education did not maintain a proper inventory system and schedule of fixed assets at historical cost.

OEPA – December 2007
CORRECTIVE ACTION

Industrial Appraisals, a commercial real estate appraisal company, has appraised and will provide a detailed listing of all assets exceeding estimated historical cost as follows:

- Equipment -- \$ 5,000 or more.
- Buildings -- \$100,000 or more.
- Land will be lumped into one category – These costs were obtained from the courthouse records and submitted to Industrial Appraisals.

06-08 The superintendent had use of the Board’s vehicle without proper treatment of commute or other personal use of the vehicle as a fringe benefit.

OEPA – December 2007
CORRECTIVE ACTION

The Treasurer will correct W-2s issued to the former superintendent along with filing corrected 941s for the years in question (2005, 2006) and will ensure compliance for 2007. The Treasurer has contacted the Internal Revenue Service (IRS) and received the informational packet on how to report vehicles provided by employers.

Recommendation

The Team recommended that the county adopt a policy prohibiting personal use of Webster County Board of Education equipment, including vehicles for personal benefit.

FOLLOW-UP REVIEW

RECOMMENDATION PARTIALLY FOLLOWED – The Webster County Board of Education adopted a policy prohibiting use of county owned vehicles for personal use. A policy to prohibit the use of all county equipment for personal use was being prepared for board adoption.

06-09 The Webster County Board of Education incurred expenditures and/or obligations in excess of the amount allocated for in the approved budget. (2003/2004/2005).

- General Current Expense Fund – Transfers exceeded budget by \$21,905.
- Special Revenue Fund – Transfers exceeded budget by \$27,131.

OEPA – December 2007
CORRECTIVE ACTION

The Treasurer reviews the budget at least monthly and submits budget transfers to the Webster County Board of Education for approval on a quarterly basis as needed.

06-10 Purchasing procedures are not adequate.

- No supporting documentation
- Purchase orders not properly signed
- Confirming purchase order
- No purchase order issued
- No invoice

OEPA – December 2007

CORRECTIVE ACTION

If a requisition has not been received and a purchase order issued, then the person originating the purchase is held personally responsible for payment. A memorandum regarding such was distributed in an employee handbook at the beginning of the FY2008 school year.

06-11 The Webster County Board of Education has a policy for overtime/compensatory time for non-exempt employees; however, the policy does not address the Fair Laborers and Standards Act (FLSA) issues with bus drivers. The Board did not have a policy related to the calculation of time that is invoiced to the individual schools for extracurricular bus trips.

OEPA – December 2007

CORRECTIVE ACTION

FLSA: “Service Personnel Overtime/Compensatory Time for Non-Exempt Employees” policy was adopted by the Board 11/13/07. An additional policy has been adopted 8/13/07 regarding wait time.

INVOICING SCHOOLS: Drivers complete a log which documents time and mileage. Schools are invoiced for the driver’s time plus fixed costs as well as mileage at 25 cents per mile.

06-12 Purchasing procedures are not adequate over federal funds.

- Child Nutrition – \$15,894 purchase without documentation related to bids.
- Title I – 14 of 60 expenditures of money without an itemized invoice.
- Title I vendor – Payment to vendor for registration fees not included in contract.
- Early Reading First – 13 of 60 – no evidence to verify approval of invoices by program director.
- 3 of 60 – No contract on file for vendor contracted services.
- 16 of 60 – No itemized invoice or receipt.
- 12 of 60 – Lacked purchase order.

- 2 of 60 – Confirming purchase order.
- 1 of 60 – Vendor reimbursed for expenses without providing documentation.
- 1 of 60– Credit card invoice could not be located.
- 1 of 60 – Vendor signed for items using Wal-Mart credit card.
- 1 of 60– Conference fees paid for contracted vendors using Board of Education card.
- 1 of 60 – Contracted vendor was reimbursed for travel expenses.
- No 1099-MISC was issued and no evidence that travel was included in the contract. Coded as travel instead of contracted services.

Special Education

- No evidence was available to verify approval of all invoices by the program director.
- 2 of 60 – Expenditures were not available for review.
- 8 of 60 – Expenditures did not have an itemized invoice and/or receipts.
- 2 of 60 – Confirming purchase orders were issued.
- 5 of 60 – Incorrect account coding (conference registrations coded to travel and supplies coded to contracted services).

CAUSE: Adequate internal controls were not in place to ensure that expenditures were properly authorized, coded, and supported prior to payment.

OEPA – December 2007 **CORRECTIVE ACTION**

New procedures have been implemented that included:

- Requisitions are required on all purchases.
- Approved requisitions become purchase orders.
- Purchase orders provide the authority to obtain goods/services.
- Invoices are matched with purchase orders.
- Program director must sign the invoice authorizing payment of such.
- Checks are prepared – a listing of such is provided to the Webster County Board of Education for approval. After Board approval, the checks are released.

Annual Financial Statements -- 2007

Completed and filed with West Virginia Department of Education.

As of 12/12/07 the financial statements had not been submitted to the West Virginia Department of Education. Every year the Office of School Finance publishes instructions for the completion and submission of the school boards annual financial statements. For the year ended June 30, 2007, the Executive Director, Office of School Finance, transmitted instructions via email on 7/18/07.

OEPA – December 2007
CORRECTIVE ACTION

An independent certified public accountant (CPA) firm was contracted to assist with the GASB 34 conversion. It is anticipated that the firm will have the conversion process completed by 2/28/08 with submittal to the State upon completion. This may not be a unique problem confined to Webster County.

Date Governmental FS Published in the newspaper.

November 28, 2007 the Webster County Board of Education published the fund basis statements. The districtwide and reconciliation schedules and fiduciary fund statements were not included in that publication.

OEPA – December 2007
CORRECTIVE ACTION

2004 and 2005 were timely published and 2006 was published on 10/4/2006 (permitted by the Executive Director – Information was timely taken to newspaper but the paper did not publish it until the following week.)

OEPA – December 2007
FINANCE SUMMARY

Current Financial Processes and Procedures

State purchasing policies and procedures are being followed. The Webster County Board of Education has implemented a stringent Purchase Order system. It appears that the internal control weaknesses surrounding the Purchase Order system noted in the FY06 audit have been appropriately addressed. The notation on finding 06-12 provides the detailed procedure.

Cash Management

From a review of the government financial statements, it was revealed that federal funds are not being drawn down as expeditiously as possible. The Team discussed the process recommended by the Office of School Finance. The Treasurer indicated the process of utilizing the special projects worksheet to draw down federal funds will be implemented and should dramatically increase the time frame for making the federal requests.

Recommendation: The Team recommended that the special projects worksheet be utilized to request federal funds.

The bank of record is United National Bank. The account has been set up utilizing a sweep account whereby the majority of the Webster County Board of Education's money stays in a high yield account to maximize interest earnings throughout the year. This is a very desirable practice.

Findings

The current level of personnel exceeds the amount of state and federal aid allocated for such positions as follows:

Professional Personnel (excluding federally funded positions)

• Total number of personnel on the payroll as of 12/11/07	\$ 125.00
• State aid – through funding formula	\$ <u>116.88</u>
• Total Excess Professional Personnel	\$ 8.12
• Estimated annual cost of one professional	\$ <u>37,000.00</u>
• Estimated costs for the current year that the Board will have to absorb by 6/30/08	\$ <u>300,440.00</u>

Service Personnel (excluding federally funded positions)

• Total number of personnel on the payroll as of 12/11/07	\$ 80.478
• State aid – through funding formula	\$ <u>71.153</u>
• Total Excess Service Personnel	\$ 9.32
• Estimated annual cost of one service personnel	\$ <u>25,000.00</u>
• Estimated costs for the current year that the Board will have to absorb by 6/30/08	\$ <u>233,125.00</u>

Combined costs that the Webster County Board of Education will need to provide to cover the current level of employees by 6/30/2008.

(However this estimate does not include the cost of providing health insurance to these employees) **\$ 533,565.00**

(NOTE: The Webster County Board of Education was notified in November 2006 of the number of personnel that the state could fund. This information should have been utilized to reduce the number of personnel during the 2007 personnel season.)

Webster County Board of Education will have to come up with \$500,000 to match the School Building Authority (SBA) grant mentioned in finding 06-02 during the current fiscal year. **\$ 500,000.00**

Total estimated outstanding unfunded obligations to be met by 6/30/08. \$1,033,565.00

FOLLOW-UP REVIEW

RECOMMENDATION FOLLOWED – The treasurer was using the special projects worksheet as a guide for requesting federal funds.

The county reduced the number of personnel to save money and try to keep the number of employees within the numbers funded in the State Aid Formula. This involved reducing the central office staff to 2.5 professionals (including the superintendent) and reducing the number of professional staff and service personnel close to the numbers allowed. The carryover amount for the 2008 fiscal year was \$627,730.00. The carryover was after the payment of the estimated unfunded obligations of \$1,033,565.00. (\$350,000.00 of the \$500,000.00 SBA grant was funded with a QZAB loan from the SBA that will be paid over a 10 year period). The remainder of the obligations was paid through conservative management of the budget.

2. Facilities

The Education Performance Audit Team reviewed the Webster County Comprehensive Educational Facilities Plan (CEFP), interviewed the Director of School Facilities, the county superintendent, and visited all schools in the county.

A narrative of the Team's observations follows:

Countywide

The energy efficiency of all schools would be greatly increased by lighting retrofits. The Team recommended that the incandescent lamps be upgraded to compact fluorescent lamps, T-12 fluorescent lamps to T-8 fluorescent lamps, and all exit lights to LED fixtures. The heating, ventilating, air conditioning (HVAC) controls at all schools except the high school have little to no energy conservation logic. Replacing the HVAC controls with control systems that are capable of energy conservation strategies such as daily and holiday scheduling, night set back, and optimum start logic would greatly increase the energy efficiencies of the HVAC systems. Heating, ventilating, air conditioning units that are more than 12-15 years of age should be replaced with new units to maximize energy efficiency. A performance contract would provide the most cost effective means to achieve these changes. The West Virginia Department of Education, Office of School Facilities, can assist with questions and procedures relating to performance contracting.

Webster County High School

Webster County High School consists of the main academic wing and a vocational wing. The vocational wing is accessed through a glass-enclosed corridor off the

cafeteria. The carbon dioxide levels throughout the building remained within acceptable limits. Several classrooms had the original carpet that was worn and ripped in places, thereby, posing possible tripping hazards. The carpet in these areas should be replaced with suitable flooring. Most of the classrooms throughout the academic wing did not have visible room numbers and, in a few cases, rooms were only accessible through other rooms, not from the hall.

- Handicap sinks were provided in one set of restrooms but not available in all restrooms.
- The Home Science Room, A-32, had six stoves, only one had an exhaust hood. The Team recommended that all stoves in use have operational exhaust hoods.
- At the time of the visit, only two food service workers were employed in the cafeteria. The two workers handled the preparation and service of approximately 300 meals a day for lunch. It takes approximately 45 minutes to move all interested students through the line, which means some students have very little time remaining in their lunch break to sit down and eat.
- The space allotted for the kitchen is also inadequate for the demands of food preparation. The area of the auditorium stage is 570 sq. ft. and did not meet the size requirements of 1400 to 1600 sq. ft.
- A lighting retrofit would greatly enhance energy efficiency of this facility.

Glade Elementary/Middle School

Glade Elementary/Middle School consists of two buildings. The main building houses Grades K-8, the gymnasium, and the cafeteria. The PreK classroom is located in a modular building accessible via a sidewalk around the gymnasium. The students are required to walk more than 100 feet on an uncovered and cracked sidewalk when entering or exiting the main facility. This modular building is in very poor repair. The principal indicated that this is the last year the building would be in use.

The ventilation is not adequate for the building. The original structure was built with an open concept plan with dividing walls added later. Most classrooms have only one diffuser and most showed very elevated levels of carbon dioxide. The roof top units for this building are original and exceed the expected life cycle. The Team recommended that these units be replaced to improve ventilation and energy efficiency.

Several classrooms are accessible from both sides of the hall and have different class numbers on each door. Some teachers use both doors, while others have blocked use of one door. This makes it confusing for visitors to know which door to use or even how to find the rooms. Classrooms with an exterior wall have an exterior exit door. These doors are original to the structure and have warped with time, making them difficult for students and teachers to open. The current emergency exit routes mark these exterior doors as the route, but teachers repeatedly stated that if they had not opened the door that day, they would exit through the hall to an exit door. The hall emergency exit in the Grade 2 area will not automatically latch when the door is opened. The Team

recommended that this door be replaced for proper fire safety and to prevent outside access through this door.

Many of the classrooms had multiple lights out. Many of the teachers did not recognize that the lights contain four bulbs and only view the light as out if they are down to one or two bulbs. Many classrooms were at half-light at best. The Team recommended that the Facilities personnel or appropriate staff train the teachers so that work orders are placed and lights are replaced more quickly. Exit lights were not clearly illuminated, including those in many classrooms with exterior exit doors. Teachers were repeatedly propping open the classrooms' doors.

The restroom doors in the elementary wing were tied open, providing a direct visual from the hall to the stall area of the restrooms. The handicap sink at the communal wash area is located in such a way to make it difficult for access to anyone in a wheelchair. Also, soap was not accessible at the handicap sinks. It is questionable if the handicap stalls in the restrooms meet requirements. There is a large crack in the wall outside the restrooms in the middle school wing. The middle school restrooms also have exterior doors inside the restrooms allowing students to exit the building without being seen. There are no alarms or locks on these doors; however, there are no outside handles either.

There appears to be an ongoing roof leak where the new gymnasium was added to the building. This leak has caused damage to the floor and ceiling tiles. The thermostats in the new gymnasium do not have any type of cover to prevent damage if struck. The Team strongly recommended that these thermostats be covered with a wire or similar cover. The railing along the handicap ramp into the new gymnasium is very loose. A work order has been issued to repair this railing. The old gymnasium has two exhaust vents in the ceiling. One of these vents did not close fully. The Team recommended that this vent be repaired or replaced to operate correctly.

A lighting retrofit, HVAC replacement, and HVAC controls upgrade would greatly enhance the indoor air quality and energy efficiency of this facility.

Diana Elementary School (Grades K-8)

Diana Elementary School (Grades K–8) consists of three buildings and two portable structures. The original two-story structure has been closed. The 1986 classroom addition houses the five regular classrooms. The kindergarten has a separate classroom while each of the other classrooms is comprised of two grade levels: Grades 1-2, 3-4, 5-6, and 7-8.

PreK students use a portable structure located approximately 200 yards away from the gymnasium building. This portable structure is located behind the original main building and cannot be seen from the 1986 classroom addition. The terrain of this site is very steep in most places and only 5 of the 16 acres are usable. This site is not accessible by Americans with Disabilities Act (ADA) standards.

The HVAC systems in these facilities consist of 21-year old incremental units and electric cabinet heaters. These systems cannot meet ventilation requirements for classroom areas and carbon dioxide levels were elevated in most classrooms confirming this. The HVAC controls have no energy conservation capabilities.

A lighting retrofit, HVAC replacement, and HVAC controls upgrade would greatly enhance the indoor air quality and energy efficiency of this facility.

The originally installed carpet is badly worn, presenting a potential safety issue. Ceiling tiles with mold growth were present throughout the facility. Lighting levels were poor in classrooms due to numerous burned out fluorescent lamps.

The site did not meet the following requirements as stated on the facility evaluation checklist:

School Location and Site

- 1E. Topography is varied enough to provide desirable appearance but without steep inclines.** – This site is not accessible to handicapped students.
- 1J. Sufficient on-site, solid surface parking for staff, visitors, and handicapped.**
– Parking is very limited.
- 1L. Playgrounds/recreational areas are well equipped and appropriate for the age level.** – The playground equipment does not meet current safety standards.

Counselor's Office

- 4A. Counselors office has adequate space. (100–125 sq. ft.).** – Space was not dedicated for a counselor's office. Available classrooms were used for this purpose.
- 4B. Counselors office insures privacy.** – Classrooms do not provide privacy.

Specialized Instructional Areas

- 10A. Art facility area is adequate in size. – 45-50 sq. ft./student.** – Space was not dedicated for an art classroom. Regular classrooms were used for this purpose.
- 10C. Storage is adequate** – Storage space did not exist.
- 10D. Art Equipment and Supplies.** – Equipment and supplies were not adequate. Most of the materials listed on the evaluation checklist were not present.
- 10E. Music facilities areas are adequate.** – A regular classroom was used for this purpose.
- 10F. Music facilities are located away from quiet areas of building.** – The music room was located adjacent to other classrooms.
- 10H7. Music equipment and materials are adequate.** – Folding chairs and acoustical treatment were not available.
- 10K. Physical education equipment and materials are adequate.** – The gymnasium did not have forced ventilation, a drinking fountain, provisions for two teachers, or bulletin boards. The gymnasium also served as the cafeteria.

Food Service

- 14E. A teachers' dining area is provided that is of adequate size. (250-300 sq. ft.)**
– There was no dedicated space for this purpose.

Health Services Units

- 15A. A health service unit is available with adequate size. (250-400 sq. ft.)** – There was no dedicated space for this purpose.
- 15B. Health service equipment and furnishings are adequate.** – Most of the materials listed on the evaluation checklist were not present. A locked medication box was available.

Administrative and Service Facilities

- 2A. Administrative office area includes adequate reception/waiting area.** – The area was not adequate for this purpose.
- 2B. Administrative personnel are provided sufficient workspace and privacy.** – The area was not adequate for this purpose.

Hacker Valley Elementary School (Grades K-8)

Hacker Valley Elementary School (Grades K-8) consists of four buildings. The main building houses Grades K-6, a metal building contains the gymnasium and classrooms for Grades 7-8, building 3 contains the cafeteria and kitchen, and the fourth building is a mobile home that previously served as a library. A new school facility is currently under construction and scheduled for completion during the summer of 2009. The overall condition of the existing structures is poor.

There were no intercom systems, provisions for handicapped students, and the library trailer has been abandoned and was no longer used due to mold. The HVAC systems in these facilities consist of baseboard heaters and window air conditioners. These systems cannot meet ventilation requirements for classroom areas and elevated carbon dioxide levels in most classrooms confirmed this. The HVAC controls did not have energy conservation capabilities. This site was listed as below the 100-year flood plain.

The site does not meet the following requirements as stated on the facility evaluation checklist:

School Location and Site

- 1A. Site 5 acres + 1 acre for each 100 students.** – The site has only four acres with an enrollment of 54 students. Note: The new school facility will not add any additional acreage to this site.

Counselor's Office

- 4A. **Counselors office has adequate space. (100–125 sq. ft.)** – Space was not dedicated for a counselor's office; available classrooms were used for this purpose.
- 4B. **Counselors office insures privacy.** – Classrooms did not provide privacy.

Specialized Instructional Areas

- 10A. **Art facility area is adequate in size. – 45-50 sq. ft. /student.** – There were no dedicated spaces for an art classroom. Regular classrooms were used for this purpose.
- 10C. **Storage is adequate** – Storage space did not exist
- 10D. **Art Equipment and Supplies.** – Equipment and supplies were not adequate. Most of the materials listed on the evaluation checklist were not present.
- 10E. **Music facilities areas are adequate.** – A regular classroom was used for this purpose.
- 10F. **Music facilities are located away from quiet areas of building.** – The music room was located adjacent to other classrooms.
- 10H7. **Equipment and Materials are adequate.** – Folding chairs and acoustical treatment were not available.
- 10J. **Physical education facilities are located away from quiet areas of the building.** – Classrooms were adjacent to the gymnasium.
- 10K. **Physical education equipment and materials are adequate.** – The gymnasium did not have forced ventilation, a drinking fountain, provisions for two teachers, or bulletin boards.

Food Service

- 14E. **A teachers' dining area is provided that is of adequate size. (250-300 sq. ft.)**
- There was no dedicated space for this purpose.

Health Services Units

- 15A. **A health service unit is available with adequate size. (250-400 sq. ft.)** -
There was no dedicated space for this purpose.
- 15B. **Health service equipment and furnishings are adequate.** – Most of the materials listed on the evaluation checklist were not present. A locked medication box was available.

Administrative and Service Facilities

- 2A. **Administrative office area includes adequate reception/waiting area.** – The area was not adequate for this purpose.
- 2B. **Administrative personnel are provided sufficient workspace and privacy.** –
The area was not adequate for this purpose.

Library, Media and Technology Centers

- 5A. Library/Resource/Media Center provides appropriate space.** There was no space dedicated for this purpose.
- 5B. Library Equipment** – No equipment existed.
- 5C. Space for technology, including computer laboratories, is provided and utilized.** - There was no space dedicated for this purpose.

Webster Springs Elementary School (Grades K-8)

Webster Springs Elementary School (Grades K-8) consists of one two-story building. The HVAC system in this facility consisted of a geothermal heat pump system and incremental units. These systems meet ventilation requirements for classroom areas; however, 85 percent of the spaces had elevated carbon dioxide levels. The elevated levels are a result of improper operation of the HVAC units and/or calibration issues of the units' carbon dioxide sensors. The HVAC controls have limited energy conservation capabilities.

A lighting retrofit and HVAC controls upgrade would greatly enhance the energy efficiency of this facility. The originally installed carpet was in use and was badly worn and cut, posing a potential safety issue. The Team observed several stained ceiling tiles throughout the facility.

The site does not meet the following requirements as stated on the facility evaluation checklist:

School Location and Site

- 1A. Site 5 acres + 1 acre for each 100 students** – The site had only four acres with an enrollment of 505 students.
- 1C. Site is large enough for future expansion.** – The site was bordered by private residential property. Expansion of this site would require the use of the playground area.
- 1J. Sufficient on-site, solid surface parking for staff, visitors, and handicapped.** – Parking was very limited.
- 1L. Playgrounds/recreational areas are well equipped and appropriate for the age level.** – The playground equipment did not meet current safety standards.

Specialized Instructional Areas

- 10A. Art facility area is adequate in size – 1000 sq. ft.** – The art room is 864 sq. ft.
- 10D. Art Equipment and Supplies** – Display facilities, mechanical ventilation, ceramic kiln and blackout areas were not available.

6-12 Science Facilities

- 11B. Science facilities are located with easy access to outdoor activities and isolated to keep odors from remainder of building.** – The science rooms were not isolated.
- 11C. Science Equipment and Supplies** – Gas, fume hoods, blankets, and emergency showers were among the equipment and supplies that were not present in all science rooms for the Grades 6 – 8 students.

Food Service

- 14F. Kitchen is adequate in size. (2 sq. ft./meal)** - The kitchen was not of adequate size. The area of the kitchen is 264 sq. ft. and served 280 – 310 meals per day resulting in .95 sq. ft. /meal served.

The current hot water heater serving the kitchen fails frequently. The fuse holder on the water heater is damaged and needed to be replaced.

The following chart shows each school's capacity, second month student enrollment, and the utilization of the facility.

2007-2008 Enrollment & Utilization Data			
School Name	Capacity	2nd Month Enrollment	Utilization
Diana Elementary School	245	104	42.45%
Glade Elementary/Middle School	705	576	81.70%
Hacker Valley Elementary	120	54	45.00%
Webster Springs Elementary	505	376	74.46%
Webster County High School	785	505	64.33%

FOLLOW-UP REVIEW

The county received a SBA Needs Project to retrofit Glade Elementary/Middle School with T8 fluorescent lamps.

Some of the old carpet had been removed and replaced with floor tile in Webster County High School and Webster Springs Elementary School.

Approximately 80 percent of the interior and exterior doors and locks had been replaced and the video surveillance systems had been upgraded in all schools through funds received from the School Access Grant.

Funds had been received from the School Building Authority (SBA) to completely renovate Glade Elementary/Middle School which should correct the problems identified at this school.

The badly worn carpet, ceiling tiles with mold growth, and the burned out light bulbs had been replaced at Diana Elementary School.

All the facility problems cited at Hacker Valley Elementary School, except the size of the school site, will be corrected with the opening of the new \$8,000,000.00 Hacker Valley Elementary School building on May 1, 2009.

7.6 PERSONNEL.

7.6.1 Hiring. County boards follow hiring practices set forth in W.Va. Code. (W.Va. Code §§18A-4-7a, 18A-4-8, and 18-2E-3a)

The county audit for the fiscal year ending June 30, 2006 stated that contracts were not properly executed. A process is now in place to make sure that this does not occur. The personnel director and payroll supervisor collaborate to ensure that proper payment is made for each contract. The payroll supervisor now gets immediate lists of all new contracts.

All jobs are posted on the county website. Professional jobs were also being posted on the State website. Postings were being emailed to principals and they also receive a hard copy to be posted at all work sites. Postings remain for five days during the school term and 10 days during the summer months.

Applicants can apply for jobs via email, fax, or in person at the Webster County Board of Education office. The personnel director marks the date received. The county did not have formal bid sheets, just applications on paper stating the specific job and worksite.

7.6.3 Evaluation. The county board adopts and implements an evaluation policy for professional and service personnel that is in accordance with W.Va. Code, West Virginia Board of Education policy, and county policy. (W.Va. Code §18A-2-12; Policy 5310; Policy 5314)

The county audit for the fiscal year ending June 30, 2006 reported that work experience ledgers were not properly maintained. The county had addressed this by maintaining specific notebooks for service and professional employees independent of their personnel files.

After checking personnel evaluations from all areas of employment, the Team concluded that all evaluations were up to date and met all required guidelines.

FOLLOW-UP REVIEW

The work experience ledgers for service and professional employees were maintained in specific notebooks for that purpose.

The personnel policies continued being implemented in accordance with the requirements of state laws and policies.

7.7 SAFE, DRUG FREE, VIOLENCE FREE, AND DISCIPLINED SCHOOLS.

7.7.2 Policy implementation. The county and schools implement: a policy governing disciplinary procedures; a policy for grading consistent with student confidentiality; policies governing student due process rights and nondiscrimination; the Student Code of Conduct policy; the Racial, Sexual, Religious/Ethnic Harassment, and Violence policy; an approved policy on tobacco use; an approved policy on substance abuse; and an approved policy on AIDS Education. (W.Va. Code §18A-5-1 and §18-8-8; Policy 2421; Policy 2422.4; Policy 2422.5; Policy 4373; Policy 2515)

W.Va. Code §18A-1-12a (17) states, "All official and enforceable personnel policies of a county board must be written and made available to its employees."

1. A personnel handbook had been given to all employees. The old one had not been updated since 1998. The revised handbook was thorough and comprehensive. Pertinent policies had been added to the handbook, such as travel, Employee Code of Conduct, grievance procedures, personal leave, professional conferences, trips, purchasing, substitute teachers, and child abuse.
2. Since the new superintendent had been hired on July 1, 2007, he had updated seven policies. Many of these updates were intended to deal with financial issues that were problematic under the past administration.
3. The county had a policy on sexual harassment; however, racial, religious/ethnic harassment needed to be incorporated into the existing policy.
4. An AIDS Education policy needed to be written.

FOLLOW-UP REVIEW

The superintendent and board of education members continue to review and update the county policies. The Team reviewed several revised policies, including revised policies on sexual harassment, racial, religious/ethnic harassment, and a new policy on AIDS Education.

7.8 LEADERSHIP.

7.8.1 Leadership. Leadership at the school district, school, and classroom levels is demonstrated by vision, school culture and instruction, management and environment, community, and professionalism. (Policy 5500.03)

W.Va. Code §18A-2-12a (1) provides “The effective and efficient operation of the public schools depends upon the development of harmonious and cooperative relationships between county boards and school personnel.”

Finding

The Team interviewed the Webster County Board of Education President and the Webster County Superintendent. Both were forthright in responding to the strained county office environment and findings in the Financial Audit conducted by the State Auditor’s office. The local board of education requested that the financial audit be conducted. This followed by the Board’s institution of financial policies and procedures is indicative that the Webster County Board of Education was responsive to serious breaches regarding expenditure of public funds.

According to interviews with the board president, superintendent, and county office staff, Superintendent Rogers, hired 7/1/07 has been working in a cooperative relationship with the local board of education. The Superintendent has demonstrated county level leadership in implementing the Webster County Board of Education policies and procedures regarding finance.

The Education Performance Audit Team found that the Superintendent had steps in place to move the county forward. Central office staff expressed confidence in his abilities to lead the system.

FOLLOW-UP CONCLUSION

With the implementation of several key operational policies and cooperative efforts by the superintendent and staff members, team trust has been developed which removed most or all of the strained relations in the county office environment.

The cooperative relationship between the superintendent and the board continued, and the superintendent has been awarded a new two year contract. The superintendent continued to provide leadership to resolve the county school system’s challenges.

CAPACITY BUILDING

18.1. Capacity building is a process for targeting resources strategically to improve the teaching and learning process. School and County Five-Year Strategic Plan development is intended, in part, to provide mechanisms to target resources strategically to the teaching and learning process to improve student, school, and school system performance.

Webster County has a major capacity issue in resolving unfunded financial obligations. This is the result of the number of personnel that exceeds the amount of State and federal aid and a matching School Building Authority grant. The county will have to pursue funds to meet these obligations.

FOLLOW-UP CONCLUSION

The Webster County Board of Education, superintendent, and staff throughout the school system carefully watched the budget expenditures to save funds to pay the unfunded financial obligations. The personnel positions that were not funded within the State Aid Formula have been reduced. These efforts produced enough funds by the end of the 2008 fiscal year to pay off the general fund unfunded financial obligations and \$150,000.00 of the unfunded obligation to the West Virginia School Building Authority. The remaining \$350,000.00 of the unfunded obligations for the SBA grant is being paid with a QZAB loan from the SBA which will be paid over the next ten years. In addition to paying off the unfunded obligations, the county school system finished the 2008 fiscal year with a carryover of \$627,000.00.

INDICATORS OF EFFICIENCY

Indicators of efficiency for student and school system performance and processes were reviewed in the following areas: Curriculum delivery, including but not limited to, the use of distance learning; facilities; administrative practices; personnel; utilization of regional education service agency, or other regional services that may be established by their assigned regional education service agency. This section contains indicators of efficiency that the Education Performance Audit Team assessed as requiring more efficient and effective application.

The indicators of efficiency listed are intended to guide Webster County Schools in providing a thorough and efficient system of education. Webster County is obligated to follow the Indicators of Efficiency noted by the Team. Indicators of Efficiency shall not be used to affect the approval status of Webster County or the accreditation status of the schools.

9.1.3. Facilities. Schools are operated efficiently, economically, and without waste or duplication, and the number and location of schools efficiently serves the student population. (W.Va. Code §18-9D-15 and §18-9D-16d)

The School Building Authority provided funding to replace Hacker Valley Elementary School, enrollment 55. It would have been a more effective and efficient use of fiscal resources, both county and state, if Diana Elementary had been included in this construction. This school also has facility problems comparable to Hacker Valley Elementary and is located 11.4 miles from the Hacker Valley site. Diana Elementary has undergone some renovation, but remains substandard.

The other schools in Webster County have serious facility issues that impact teaching and learning. The Team offered suggestions for improving facility effectiveness and efficiency. However, the facilities are severely limited in providing the infrastructure and structure for 21st Century education.

FOLLOW-UP CONCLUSION

The new Hacker Valley Elementary School is complete and the students and staff will be occupying the building Friday, May 1, 2009. Some of the other facilities issues have been addressed with a \$4,000,000.00 SBA Needs Grant to renovate Glade Elementary/Middle School and a School Access Grant to replace interior and exterior doors and locks throughout the school system.

WEBSTER COUNTY SUMMARY

Current Webster County School District practices were found to be conducted according to State Code, West Virginia Board of Education policies, and county policies.

It is the recommendation of the Office of Education Performance Audits that the West Virginia Board of Education continue the Full Approval status of the Webster County School District.

FOLLOW-UP CONCLUSION

Webster County Schools continues to operate in accordance to the requirements of State Code, West Virginia Board of Education policies, and renewed and revised county policies.

SCHOOL SYSTEM APPROVAL

The Office of Education Performance Audits recommends that the West Virginia Board of Education issue the Webster County School System Full Approval Status.