

Andy Beshear
Governor



Jamie Link
Secretary, Education and
Labor Cabinet

Jason E. Glass, Ed.D.
Commissioner of Education and Chief Learner

KENTUCKY DEPARTMENT OF EDUCATION
300 Sower Boulevard · Frankfort, Kentucky 40601
Phone: (502) 564-3141 · www.education.ky.gov

February 1, 2023

Ms. Ruschelle Hamilton, Chair
Breathitt County Board of Education
420 Court Street
Jackson, KY 41339

RE: Management Audit of Breathitt County

Dear Chair Hamilton:

The Kentucky Board of Education (KBE) designated Breathitt County Schools as a state managed district in December 2012. In September 2018, the KDE voted to approve Breathitt County Schools to continue to be a state managed district. Thereafter, the KBE subsequently voted in December 2019 to designate Breathitt County Schools as a state assisted district. For the entirety of the management period, Breathitt County Schools has received ongoing support from the Kentucky Department of Education (KDE).

Pursuant to KRS 158.785(8), “[a] school district shall continue to be designated as a ‘state managed district’ until the Kentucky Board of Education determines that the pattern of ineffective and inefficient governance or administration and the specific deficiencies determined by the management audit have been corrected.” Further, the statute prohibits a designation as “state managed district” for longer than three consecutive years unless the KBE extends the timeframe after a complete review of a new management audit. In turn, pursuant to KRS 158.785, KRS 158.780 and 703 KAR 3:205, KDE began conducting a new management audit of Breathitt County Schools in September 2022. The management audit is now complete, and the Management Audit Report is attached for your reference.

Based upon the findings outlined in the Management Audit Report, I have determined that there is not a pattern of a significant lack of efficiency and effectiveness in the governance and administration of Breathitt County Schools. Further, the evidence collected during the management audit establishes that state assistance is no longer necessary within Breathitt County Schools. Accordingly, in my official capacity as the chief state school officer, it is my recommendation to the KBE that Breathitt County Schools exit state assistance.

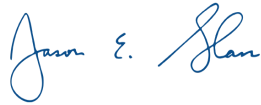
Chair Hamilton
February 1, 2023
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By copy of this letter, I am notifying the KBE of my recommendation that Breathitt County schools exit state assistance. At the KBE's next regularly scheduled meeting, the Breathitt Management Audit Report will be included as an action item.

I look forward to continuing to work together to ensure that every child in Breathitt County Schools has the opportunity to receive a high-quality education in a safe and nurturing school environment.

If you have any questions, please feel free to contact Dr. Kelly Foster, Associate Commissioner, by phone at (502) 564-5130 or by email at kelly.foster@education.ky.gov.

Sincerely,

A handwritten signature in blue ink that reads "Jason E. Glass". The signature is written in a cursive style.

Jason E. Glass Ed.D.
Commissioner of Education and Chief Learner

Enclosures

cc: Members of the Breathitt County Board of Education
Members of the Kentucky Board of Education
Members of the Kentucky Department of Education Leadership

Executive Summary: Management Audit of Breathitt County Schools

On December 5, 2012, the Kentucky Board of Education (KBE) designated Breathitt County Schools as a state-managed district. On September 5, 2018, the KBE approved Breathitt County Schools continue to be designated a state-managed district. On December 4, 2019, the KBE designated Breathitt County Schools as a state assisted district.

In September 2022, an Audit Review Team conducted another management audit of Breathitt County Schools. The purpose of the audit was to provide information and make recommendations to the commissioner and, ultimately, the KBE on whether state assistance should be extended in accordance with KRS 158.785. The Audit Review Team was comprised of 27 staff from the Kentucky Department of Education and, over the course of five days, met with 180 interviewees, including but not limited to the district superintendent, all board members, central office staff, principals, and school-based decision-making council members.

Management Audit Pursuant to KRS 158.780, 158.785, and 703 KAR 3:205

In compliance with 703 KAR 3:205, Section 2(2), the comprehensive audit included an investigation of the district's compliance with state and federal statutes and administrative regulations as well as local board policies. The comprehensive management audit included an on-site review, investigation, and analysis of the governance and administration of Breathitt County Schools and determined that a significant lack of efficiency and effectiveness in the no longer exists in the district. However, the following findings were identified for the district to address moving forward:

Regulation – 703 KAR 3:205, Section 2	Audit Findings
(a) Planning	There is no evidence to indicate the district has a system in place to review and update all job descriptions. There is no evidence to indicate the district SBDM Coordinator has a system in place to support each SBDM in the review and revision of existing by-laws and policies.
(b) Operational Support	Due to the flood in August, vehicle records were lost. There were no work orders attached to September inspections. Buses were not clean both inside and out. New records must be established as buses are inspected.
(c) Fiscal Management	No Findings

(d) Personnel Administration	No Findings
(e) Instructional Management	<p>Breathitt County meeting structures are in place that allow for departmental share-outs, but the linkage and connecting of job roles and responsibilities is still not clear.</p> <p>Professional Learning Community (PLC) agendas reflect continuous improvement efforts (i.e., sharing data, looking at standards); however, PLC structures and their impact on classrooms across the district are not consistent.</p> <p>The strategic planning for the creation and evolution of the Comprehensive District Improvement Plan and the Comprehensive School Improvement Plans was not clearly communicated by stakeholders across levels. Additionally, the inclusion of actions to move the district toward district-wide system effectiveness was not evident.</p>

Career and Technical Education

Some concerns were discovered during the management audit with regard to Career and Technical Education (CTE), including:

- District leaders must ensure that processes are developed and implemented to address data collection and analysis.
- District and school leadership must develop and implement a plan for school level CTE staff to attend relevant CTE Professional Development.

Conclusions

As a result of analysis of all reviewed Kentucky Department of Education data, Breathitt County Schools' data, information gathered during the comprehensive management audit which occurred September 19-23, 2022, and ongoing oversight of the district while under state assistance it is the recommendation of the Commissioner that Breathitt County Schools to exit state assistance, pursuant to KRS 158.780, 158.785, and 703 KAR 3:205.

Breathitt County Management Audit Report

Per KRS 158.785

Prepared for

Kentucky Commissioner Jason E. Glass.

Kentucky Department of Education

February 2023

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February 2023

Executive Summary

School District	Breathitt County	
Superintendent	Phillip Watts	
Board Chair	Ruschelle Hamilton	
Date of On Site Visit	September 19-23, 2022	Number of interviews: 180
Management Audit Team	Kelly Foster, Leesa Moman, Sam Watkins, Charlotte Jones, Shannon Gullett, Felicia Bond, Susan Greer, Tom Stewart, Wanetta Morrow, Kevin Gay, Kay Kennedy, Karla Tipton, Crystal Whitaker, Kay Kennedy, April Pieper, Erma White, Kathie Anderson, Jessica Jones, Steve Lyles, Marshall Smith, Roger Kerns, Allison Johnson, Faith Corbin, Gail Cox, John Gilbert, Kathryn Embree, Taysha Oglesby	
Area of Review	Recommendation	Evidence
Planning	<p>It is recommended that the district develop a process to regularly review and update all existing job descriptions.</p> <p>It is recommended that the district develop and implement a process to support each SBDM in the review and revision of existing by-laws and policies.</p>	<p>Persons Interviewed: Superintendent, All Board Members, All Principals, SBDM Council Members (Parents and Teachers at All Schools), District Assessment/Curriculum/Instruction Coordinator, Administrative Secretary to the Superintendent/Public Relations/Board Secretary, Facilities Director/Technology Coordinator, Special Education Coordinator, Federal Programs Coordinator, Literacy Specialist</p> <p>Documents Reviewed: Board Policies and Procedures, Board Meeting Meetings, Board Meeting Agendas, 30-60-90 Plans, Comprehensive District Improvement Plan (CDIP), Comprehensive School Improvement Plans (CSIPs), School Based Decision Making (SBDM) Agendas, SBDM Minutes, SBDM By-laws and Policies, Certified Job Descriptions, Classified Job Descriptions Breathitt County School District Organizational Chart, Central Office Leadership Team (COLT) Documents, Curriculum Instruction and Assessment Team Meetings Agendas and Minutes, School Schedules, District and School Websites, Principal Professional Learning Community (PLC) Meeting Agenda and Minutes, Employee Handbook, Emerging Leaders Application, School Calendar, School Master Schedules, Academic Benchmark Data, IMPACT KY Survey Results, KSBA Policy Audit, Social Media, District Non-Negotiables and High Expectations for</p>

		<p>Academics, 5 Year Financial Strategic Goals, 5 Year Academic Strategic Goals, District Big Rocks, District Vision, Mission, Core Beliefs, Commitments</p>
<p>Operational Support: Food Services, Transportation, Facilities</p>	<p>Recommendations for improvement in Food Services:</p> <p>It is recommended that excess funds (defined as funds that exceed three-months operating balance) from the non-profit school food service account be utilized to update existing equipment and adding equipment with updated technology to the school kitchens.</p> <p>As recommended in the 2019 Management Audit, but not implemented fully due to the public health emergency caused by Covid-19, it is recommended that a student evaluation system of menu items be implemented.</p> <p>It is recommended that the food service director ensure that cafeteria cook staff receive training on the use of kitchen equipment, training on recipe preparation and food display to ensure a consistent appetizing product is produced each time.</p>	<p>Persons Interviewed for Food Services: Food Service Director, Finance Officer, all building principals, all school cafeteria managers.</p> <p>Documents Reviewed: Production Records from all feeding sites; Program meal counting and claiming daily records for all sites Program meal counting and claiming edit check records for all sites; Daily meal counting and claiming records (and edit checks) for all sites; Food Safety Plan (District or Site Level); Child Nutrition Procurement Plan; Fund 51 financial statement; Paid Vendor Summary Report</p>
	<p>Recommendations for improvement in Transportation:</p> <p>It is recommended that the Kentucky Department of Education, Pupil Transportation Branch to complete a follow up in about 2-3 months to see if progress is being made.</p> <p>It is recommended that the district review the staffing at the bus garage</p>	<p>Persons Interviewed for Transportation: Transportation Director; All building principals; Three bus mechanics, and the Driver Trainer.</p> <p>Documents Reviewed: Driver training records, bus maintenance records.</p>

	<p>and evaluate the roles of each employee.</p> <p>It is recommended the district name who is in charge in case the transportation director is absent.</p>	
	<p>Recommendations for improvement in Facilities:</p> <p>It is recommended the district work closer with each school to balance maintenance and operation budgets for each school on a year-to-year basis.</p> <p>It is recommended the district reconcile and close out capital construction projects as they are completed and update approval records and operation and maintenance manuals for each school for staff, records, and public reference.</p> <p>It is recommended that the district establish a process to periodically review operational permits and inspections to ensure current copies are on file and public notices are properly displayed.</p>	<p>Persons Interviewed for Facilities: Superintendent, Facility Director, all building principals, building custodians, school bookkeepers.</p> <p>Documents Reviewed: Facilities Budget Requests (capital construction and maintenance), board approved Facilities Budget, current Maintenance Plan – FY2022, Work order/Building Mod requests for all schools – 2020-22, district wide Plant Operator and Custodial staff assignments per facility, facilities/property insurance policy with specific coverage details – current year.</p>
<p>Operational Support: Financial Management</p>	<p>Recommendations for improvement at the district level:</p> <p>It is recommended the district place on its finance website the current and last 12 months of financial information that is presented to the board at their monthly meetings.</p>	<p>Persons Interviewed at District Level: Finance Officer, Superintendent, Payroll Clerk, Accounting Supervisor, Finance Office Administrative Assistant, Board Members, Facilities Director, Director of Pupil Personnel, Administrative Assistant Food Service/Facilities, Transportation Director, Health Services Director</p> <p>Documents Reviewed: Purchasing policies and guidelines, Certified and classified staff allocation guidelines, District staffing formula, District staffing allocation by schools, board minutes for the past year, Orders of</p>

		<p>the Treasurer (OT) – FY22 by month, signed warrant proof report – FY22 by month, Check Register for June 2022 to pull sample of transactions, AP disbursement journal – Jun 2022, model procurement policy, insured values report, certificates of insurance, documentation of purchasing policies and procedures (Fund 1 and Fund 2), Bank Reconciliations – July 2021 – June 2022, Salary Schedules including extra duty and extended days, Investment policy and depository bid document, training hours documentation for finance officer, written process for general journals, including backup documentation and approval process, Budget Amendment process, Audit Checklists and Templates for internal audits, YTD Budget Report for Fund 1, object code 043*, to include vendor name and amount; Working Budget FY22, Travel Reimbursement Policy and Procedures, Employee Reimbursement Policy and Procedures, written procedures relating to assignment and usage of district vehicles, written procedures for cellular telephone guidelines section in Digital Technology Procedures, policy on investigating, monitoring, and reporting hotline complaints, Disaster Recovery Plan and Business Continuity Plan, District Security Policy, Password Policy and MUNIS Password Policy, Procedures on obtaining, testing, and implementing MUNIS upgrades, a sampling of grants and contracts, IDEA funded inventory and disposal, most recent Budget Completion Journal with Account Warnings, proof of running monthly Tables Validation in Munis, Project Budget Report for 335A, 335B showing Project/Unit/Object with Totals Only for FY21, FY22, Project Budget Report for 310X, 410X showing Project/Unit/Object with Totals Only for FY21, FY22, report showing the Determination of Allocation of Title I funds by School for FY21, FY22, Needs List submittal for all schools; copy of Section 7 Allocations FY22, written credit card policy</p>
	<p>Recommendations for improvement at the school level:</p>	<p>Persons Interviewed at School Level: All school principals, bookkeepers, and Teachers</p>

	<p>It is recommended that school-level administrators continue to be vigilant and routinely evaluate their processes to ensure a single employee does not have too much control, access, or opportunity to engage in fraudulent activities.</p>	<p>Documents reviewed: School level policies and procedures for Purchasing/Contracts; School level – monthly financial reports – FY22; School level - Bank reconciliations for fiscal year; outstanding checks; account transfers; etc. FY22; School level – Monthly SBDM financial report – FY22; School level – Annual SBDM Budget, linked to SBDM minutes – FY22; School level – Monthly Redbook reports – FY22 including: Form F-SA-15B AR/AP listing; Form F-SA-1 Ticket Sales; F-SA-5 Inventory, F-SA-4A Activity Budget worksheet, F-SA-3 Principals Combining Budget, F-SA2A Fundraisers, and F-SA-2B Fundraisers; List of checks by check number with supporting documentation (purchase orders and invoices); List of receipts by receipt number with supporting documentation (multiple receipt forms and pre-numbered receipts; School level – Monthly Activity Budget – FY22; Section 6 allocation – FY22 and two years prior; Section 7 unmet needs list – FY22 and two years prior; All documents relating to booster organizations- list of officers, annual financial report, proof of insurance, employer identification numbers, and F-SA-4BB Booster Budget FY22; schedules of athletic team events – FY22</p>
<p>Operational Support: Personnel Administration</p>	<p>Recommendations for improvement:</p> <p>It is recommended that board members sign off on each new hire report that no board member influenced the hiring of any employees.</p> <p>It is recommended that the district establish a regular internal audit cycle to ensure that the folders are complete and orderly. The audit should be conducted by someone other than the person who regularly maintains the files.</p>	<p>Persons Interviewed: Superintendent, Finance Officer/Personnel Manager, Secretary to the Superintendent, board members, Payroll Clerk, Finance Office Administrative Assistant</p> <p>Documents Reviewed: Current workflows or operating procedures for on-boarding new employees and for terminations; board approved job descriptions, Employee handbook, including discipline handbook for 2021-22 and 2022-23, Monthly Vacancy reports - FY22, Monthly Federal New Hire Reporting – August 2021, January 2022, June 2022; Personnel files – a sampling of 11 certified staff and 9 classified staff.</p>
<p>Instructional Management</p>	<p>Recommendations for Improvement:</p>	<p>Persons Interviewed: School Curriculum Specialist, School Principal, School Assistant</p>

It is recommended that the district continue to refine meeting structures that require dissemination of current departmental work share-outs, but with a focus on the linkage between roles and actionable steps to promote organizational effectiveness.

It is recommended that the district refine current mechanisms and protocols to ensure reflective feedback that elevates instructional practice, addresses how people learn, and improves curriculum that is congruent to Kentucky Academic Standards (KAS). Additionally, these structures should require evidence of the adjustment of lessons and instruction to ensure continuous improvement.

It is recommended that the district utilize systematic, collaborative processes to refine district and school improvement plans (e.g., CDIP and CSIP) to move from monitoring for compliance to evaluating all curriculum and improvement systems for effectiveness.

Principal, Family Resource Youth Service Center Coordinator, Director of Special Education, Superintendent, Literacy Coach, Guidance Counselor, Media Specialists, Certified Teaching Staff, Classified Staff, Parents

Documents Reviewed: Breathitt County 2021-2022 Curriculum, Instruction, and Assessment (CIA) Team agendas, 2020-21 Assessment Calendar, 2021-22 Assessment Calendar, 2022-23 Assessment Calendar, CIA Organizational Chart, Board and District Policies, Certified Evaluation Plans 2021-22 and 2022-23, 2022 Comprehensive District Improvement Plan and 2022 Comprehensive School Improvement plans, Teacher Clarity District Tights, Lesson Planning Expectations, Version 5 BCS Lesson Plan Template, 2021-22 Elementary Pacing Guides, High School Pacing Guides/Lesson Plans, 2022-23 Essential Standards, Learning Intentions, and Success Criteria Documents, 2021-22 Academic Benchmark Data, Updated Board Meeting 2021-22 Academic Benchmark Data Report, Central Office Leadership Team (COLT) Agendas and Minutes 2020-21 and 2021-22, 2019-20 Implementation Rubrics, Accountability to Superintendent and Supports CIA Action Plans, Spring 2022 Implementation Rubrics from all schools, Math Standards and Eureka (6-12) Implementation Rubric, Math Standards and Eureka (K-5) Implementation Rubric, Reading and Writing and Wit and Wisdom Implementation Rubric, Science Standards and Amplify Science Implementation Rubric, Social Studies and TCI Implementation Rubric, Internal and External Communication Plan, Breathitt County Schools District Organizational Chart, Breathitt County High School MTSS 2021-22 Agendas and supporting documents, District 2021-22 MTSS agendas, Highland Turner 2021-22 MTSS agendas, Sebastian Elementary School (SES) Monthly MTSS Agendas, SES MTSS Team membership document, Final Breathitt County MTSS Plan, PLC Agendas (Breathitt County High School 2021-22, Highland Turner 2021-22, Marie Roberts Caney, and Sebastian Elementary), 2022-23 A Year at a Glance-Principals, Principal Meeting Agendas (2019-20, 2020-21, 2021-22, 2022-23), Principal PLC

<p>Learning Plan 2021-22, Professional Learning Agendas and supporting documents (2020-21, 2021-22, 2022-23), Emerging Leaders Support System document 2021-22 and agendas, Curriculum Work Days Agenda 2022, PD Implementation Rubric, Teacher Clarity Playbook Learning Plan 2021-22, 2020-2025 5 Year Academic Strategic Goals, 2020-25 5 Year Financial Strategic Goals, Agenda Strategic Planning Meeting for Vision and Mission 2020, March 2020 Strategic Planning Meeting agenda, 2021-22 Feedback and Support visit documents and data for Breathitt County High School, Highland Turner, Marie Roberts Caney, and Sebastian Elementary, Sample eWalk monitoring reports, 2021-22 Teacher Walkthroughs with Principal Tracking list, 2022-23 school calendar, Breathitt County Schools Board policies, and schools' master schedules.</p>
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Conclusions: As a result of analysis of all reviewed Kentucky Department of Education data, Breathitt County Schools' data, information gathered during the onsite management audit which occurred September 19-23, 2022, and ongoing oversight of the district while under state assistance, it is the recommendation of the Commissioner that Breathitt County Schools exit state assistance, pursuant to KRS 158.780, 158.785, and 703 KAR 3:205.

Pursuant to 703 KAR 3:205 (2) (2), the comprehensive audit included an investigation of the district's compliance with state and federal statutes and administrative regulations and local advisory board policies. Deficiencies identified and established may constitute a pattern of a significant lack of effectiveness and efficiency in the governance and administration of the school district.

Summary of Findings

Regulation 703 KAR 3:205, Section 2 (2) (a)	Findings
<p>(a) Planning – failure to develop, adopt and implement planning processes that allow for public review and timely action by the advisory board and administration regarding management of the administrative and business activities of the school district and of the management of the instructional program</p>	<p>There is no evidence to indicate the district has a system in place to review and update all job descriptions.</p> <p>There is no evidence to indicate the district SBDM Coordinator has a system in place to support each SBDM in the review and revision of existing by-laws and policies.</p>
<p>(b) Operational support - failure to provide the operational support services required to operate an efficient and effective school system including:</p>	
<p>1. Maintenance and operation of the physical plants - failure of the district to maintain school building cleanliness and safety including:</p>	
Regulation 703 KAR 3:205, Section 2 (2) (b)	Findings
Failure to develop and maintain an accurate record of the maintenance needs and expenditures	No Finding
Failure to budget and expend funds necessary to maintain the physical plant	No Finding
Failure to employ maintenance and operation staff who provide clean and safe school buildings.	No Finding
Failure to make efficient use of personnel as indicated by excessive staffing when compared to school districts of similar size and funding.	No Finding
Failure to ensure that existing facilities are adequately insured	Not Assessed
<p>2. Facility construction - failure to manage a school facility construction program that is in compliance with 702 KAR Chapter 4 and is planned, executed, and completed to ensure that public funds are expended in a responsible manner including a failure to:</p>	
Regulation 703 KAR 3:205, Section 2 (2) (b)	Findings
Develop and implement a planning	No Finding

process for identifying the need for new or improved facilities	
Maintain an up-to-date facility survey or ensure that regulatory approvals are secured.	No Finding
Develop and implement plans to receive the allowable benefit from School Facilities Construction Commission.	No Finding
Follow proper bidding requirements and develop and maintain accurate records of expenditures and authorization of expenditures on school construction projects	No Finding
Institute an administrative oversight process to ensure that facility construction activities are efficient and accountable for both local and state funds.	No Finding

3. Maintenance and operation of the transportation system to provide and maintain an efficient transportation system, including a failure to:

Regulation 703 KAR 3:205, Section 2 (2) (b)	Findings
Provide training for personnel responsible for the safe transportation of children in accordance with Kentucky Advisory Board of Education administrative regulations	No Finding
Develop and implement policies and procedures regarding the use of district-owned vehicles	No Finding
Purchase and maintain equipment to safely and efficiently transport children to school	Due to the flood in August, vehicle records were lost. There were no work orders attached to September inspections. Buses were not clean both inside and out. New records must be established as buses are inspected.
Establish transportation routes that minimize public expenditure and time children spend in route to school.	No Finding
Follow bidding requirements for the purchase of equipment and materials necessary to conduct the school's transportation program.	No Finding

4. School food services - failure to develop an efficient system of school food services including a failure to:

Regulation 703 KAR 3:205, Section 2 (2) (b)	Findings
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Develop and maintain an accurate record of school expenditures.	No Finding
Utilize federal and local resources to operate a nutritious program in a cost effective manner.	No Finding
Employ school food service staff who provide meals in accordance With federal and state guidelines.	No Finding
Make efficient use of personnel as indicate by excessive staffing when compared to school districts of similar size and funding	No Finding

(c) Fiscal Management – District Level failure to perform the appropriate planning, budgeting, fund management, and accounting responsibilities required for the fiscal management of the school district including a failure to:

Regulation 703 KAR 3:205, Section 2 (2) (c)	Findings
Assess the need for expenditures. Recommend use of available funds according to an established set of priorities.	No Finding.
Maintain accurate records of expenditures and authorization of expenditures as required for auditing purposes	No Finding.
Comply with purchasing requirements applicable to school districts.	No Finding.
Implement investment policies to ensure that all public funds are invested safely and productively.	No Finding.

(c) Fiscal Management –School Level- failure to perform the appropriate planning, budgeting, fund management, and accounting responsibilities required for the fiscal management of the school including a failure to:

Regulation 703 KAR 3:205, Section 2 (2) (c)	Findings
Assess the need for expenditures.	No Finding
Recommend use of available funds according to an established set of priorities.	No Finding
Maintain accurate records of expenditures and authorization of expenditures as required for auditing purposes	No Finding
Comply with purchasing requirements applicable to school districts.	No Finding

Implement investment policies to ensure that all public funds are invested safely and productively.	No Finding
(d) Personnel administration - failure to ensure school district staff are prepared to perform the required professional and staff responsibilities in an effective and efficient manner, including a failure to:	
Regulation 703 KAR 3:205, Section 2 (2) (d)	Findings
Develop and implement employment practices and procedures that ensure the selection and placement of the most qualified personnel.	No Finding.
Train and evaluate the professional staff of the district as required by applicable laws.	No Finding.
(e) Instructional management - failure to develop and maintain district-level instructional policy including a failure to:	
Regulation 703 KAR 3:205, Section 2 (2) (e)	Findings
Maintain a curriculum consistent with 703 KAR 4:060 and applicable laws.	No Finding
Provide the resources necessary to support the instructional program.	<p>Breathitt County meeting structures are in place that allow for departmental share-outs, but the linkage and connecting of job roles and responsibilities is still not clear.</p> <p>Professional Learning Community (PLC) agendas reflect continuous improvement efforts (i.e., sharing data, looking at standards); however, PLC structures and their impact on classrooms across the district are not consistent.</p> <p>The strategic planning for the creation and evolution of the Comprehensive District Improvement Plan and the Comprehensive School Improvement Plans was not clearly communicated by stakeholders across levels. Additionally, the inclusion of actions to move the district toward district-wide system effectiveness was not evident.</p>

Management Audit Methodology

The management audit team utilizes both qualitative and quantitative data collected from the district both onsite and offsite in the analysis of district and school planning, governance, operations (e.g. financial, transportation, facilities, personnel) and instructional management. The audit team uses the following guideposts in review of the data:

- **APPROACH:** addresses the methods the organization uses to accomplish the work; the appropriateness of the methods to intended outcomes; effectiveness of the methods, the degree to which the activity is repeatable and based on reliable data and information
- **DEPLOYMENT:** how the approach is applied in addressing values relevant and important to the organization (performance goals); if the approach is applied consistently and is it executed by all the appropriate work units (offices, departments)
- **LEARNING:** how the organization refines the approach through cycles of evaluation and improvement (over time and several data points); encourages breakthrough change to approach through innovation; shares refinements and innovations with other work units and processes in the organization
- **INTEGRATION:** The approach is aligned with the organizational needs identified in the CDIP or CSIP or KBE goals and other departments; the measures, information and improvement systems are complementary across processes and work units; the plans processes, results, analyses, learning and actions are harmonized across processes and work units to support organization-wide goals

Audit Report

I. PLANNING

- a. **Team Members:** Kelly Foster, Leesa Moman,
- b. **Persons Interviewed:** Superintendent, All Board Members, All Principals, SBDM Council Members (Parents and Teachers at All Schools), District Assessment/Curriculum/Instruction Coordinator, Administrative Secretary to the Superintendent/Public Relations/Board Secretary, Facilities Director/Technology Coordinator, Special Education Coordinator, Federal Programs Coordinator, Literacy Specialist

APPROACH:

Who is the leader of the governance and management system?

The Board of Education is made up of 4 members with one current vacancy. The range of membership at the time of the audit spans from 4 to 10 years. The superintendent served as interim from June 2017 until May 2018 when he was named superintendent of the district. There is a clear understanding among the Board members and Central office staff that the Superintendent is the leader of the Governance and Management System. The Superintendent works in collaboration with Board members to ensure all decisions are student focused. Interviews indicated the Board members understand their roles (e.g., develop and approve policies, manage the budget, hire and evaluate the job performance of the superintendent and hire a board attorney).

What documents, policies, procedures indicate how the schools are governed?

The Board of Education has adopted the Kentucky School Board Association (KSBA) model policies for administration and school governance. The Central Office Leadership Team (COLT) meets at least bi-weekly and there is evidence of agendas and minutes. The district has a mission and vision statement in place as well as core beliefs and district commitments. There is still an intentional focus around the three big rocks (e.g., communication, ABRI/PBIS, curriculum) as part of the improvement process. Furthermore, the district has established a 5 Year Financial Strategic Goal, 5 Year Academic Strategic Goal and Non-Negotiables and High Expectations for Academics. The district submits and updates 30-60-90 day plans to the Kentucky Department of Education (KDE) before each state board meeting. School-Based Decision Making Councils (SBDM) have bylaws, meeting agendas and minutes posted on the individual school sites.

What are the organizational structure and job descriptions of the central office?

The district has developed an organizational chart that includes all employees of the district (e.g., superintendent, principals, teachers, central office staff, bus drivers, trainers, aides, health assistant, etc.). There are 7 Central Office staff members and 4 principals that report directly to the Superintendent who reports to the Board of Education. Job descriptions are in place.

What are the communication structures in the school district?

Interviews indicated that the district has developed a clear and consistent internal and external communication plan. Board members could clearly articulate how information is communicated to schools, parents, and the community (e.g., webpage, flyers, newsletters, social media, one call). Interviews indicated that the principals receive information from the superintendent and the central office staff in principal meetings, emails, and Professional Learning Communities (PLCs).

What is the relationship between the central office and the Board of Education?

Interviews indicated there is a positive relationship between the Board of Education and the Superintendent as well as the central office staff. Board members reported that they receive board meeting materials in a timely manner and that central office staff are available to answer any questions they may have. Interviews indicate that the Superintendent meets with Board members individually before Board meetings to review the agenda.

DEPLOYMENT:

How far into the organization is the understanding of how the district is governed?

Interviews indicated that the Board of Education and the employees of the school district have a clear and consistent understanding on how the district is governed. Interviews indicated that SBDM Council members have an understanding of their role and its relationship to the Board of Education.

How do you know?

Interviews with central office staff demonstrate there is a clear understanding as to who is responsible for each initiative at the central office. Interviews with principals indicate that the Board of Education, Superintendent and central office staff support the work that is occurring in each school. SBDM Council members are able to discuss their role in developing school level policies, data analysis, hiring, and elections.

LEARNING:

How are changes in policy and administrative tasks communicated in the organization?

Interviews indicated policy changes are communicated in COLT meetings as well as Principal PLC meetings. Principals then share policy changes with school staff during PLCs and via email. SBDM minutes are posted on each school's website and in eMeetings. Changes in policy and administrative tasks are also communicated via District and school webpages.

How do they know that the policies and procedures are working?

Interviews indicated that the COLT meetings allow for Central office staff to discuss the implementation of the policies and procedures of the district. Interviews indicated that various types of data (e.g., MAP data,

plus/delta, attendance data) are being reviewed in Principal PLC meetings to determine the effectiveness of the policies and procedures.

What are the processes in place to change the policies and procedures?

Board members indicated that they rely on KSBA policy updates. Interviews indicated there is a process to change policies and procedures. New or amended policies are reviewed during COLT meetings and Principal PLC meetings. Board members indicated that each new or amended policy receives two readings before being approved. The Board recently requested the District to contract with KSBA to conduct a policy audit. The district has received the results of the audit and plans to take action at an upcoming board meeting.

INTEGRATION:

What evidence is there that the policies and procedures work together for the goals of the school district/student achievement?

The COLT meetings have established a collaborative culture with an intentional focus on the goals of the district. Interviews indicated Principal PLC meetings, CIA meetings, and school level PLC meetings provide an opportunity for data (e.g., MAP, behavior, social and emotional, attendance) analysis and the review of policies and procedures. However, the data has not been used to make systemic changes in policies and procedures that result in achieving district goals and increased student achievement.

Planning Recommendation:

- Develop and implement a process to review and revise all job descriptions.
- Develop and implement a process to support each school SBDM in reviewing and revising bylaws, and policies.

II. OPERATIONAL SUPPORT- Food Services

a. Team Members: Katie Embree, Faith Corbin

b. Persons Interviewed: Food Service Director, Finance Officer, All Principals, All Managers

APPROACH

Who is the leader of the operational systems in the district?

Tabitha Napier is the Food Service Director for Breathitt County Schools. She is responsible for the direct oversight of all food service program operations. The food service director works with various other members

of the school administration, such as the finance officer, to ensure that all aspects of the food service program are communicated openly and supported by the administration.

The district has four schools that participate in food service programs. The district is in the process of closing one school and opening a new school. There will be minimal impact to food service as the district will continue to have four schools participating in the program however there will be administrative tasks that are necessary to complete in advance such as setting up the point-of-sale system, food ordering and commodity systems. Each school has a food service manager who is responsible for day-to-day operations and recordkeeping requirements. Each manager reports to the food service director and school cafeteria staff report to the manager. Food service has direct oversight of all staffing and hiring.

What processes are in place to ensure they operate appropriately?

The food service department has strong internal processes and procedures in place to ensure that the program operates efficiently and effectively. Since the previous Management Audit in 2019, food service operations faced multiple hurdles as it was forced to pivot and transition program operations to meet the needs of the public health emergency caused by Covid-19. Throughout these transitions, the food service director continued to update the policy and procedure manual with current information. During interviews, all food service managers indicated that they used the policy and procedure manual located on a shared Google drive. Managers also indicated that policy and procedure updates were also communicated via email and then the director followed up with verbal contact and a written hard copy to ensure understanding of the update. There was strong evidence during interviews that all staff understood and followed procedures in a consistent manner.

What documents and policies are in place to support operations?

In prior management audits in 2014 and 2017, it was noted that a deficiency existed with production records being completed improperly or even being available. This issue was corrected as stated in the Management Audit of 2019. Currently, staff are still using production records accurately and appropriately. The production records are provided in a partially completed format by the food service director to each school manager. The manager is responsible for completing the production record during the time of meal service and providing the final completed production record to the director. The practice of providing preliminary information on the production record by the director is a best practice and helps to ensure consistency and understanding. The director should continue to monitor production records at all sites on a regular basis to ensure understanding and consistency in completion continues.

DEPLOYMENT

How are operational processes deployed and how do you know they are working?

Operational processes are created by the food service director and when necessary, also in collaboration with appropriate district leadership. There continues to be evidence of open communication between the food service

director and district leadership as well as clear evidence of communication between the food service director, school principals, and school food service managers.

Evidence of open communication and standard procedures was demonstrated when all staff were asked about accommodations for students with disabilities during interviews. During interviews, staff members shared procedures used to discuss and share information regarding student meal accommodations. The procedures involved communication with building principals, parents, teachers, school nurses, cafeteria manager and the food service director. Similar open communication and coordination was evident when staff were asked about procedures for school field trips.

There is evidence through interviews with school building principals and cafeteria managers that the food service director is readily available when needed and is frequently in each school building. Building principals and cafeteria managers indicated that the food service director makes regular site visits to all schools. Also, program participation rates are calculated for both breakfast and lunch daily by cafeteria managers and monitored by the food service director as well as building principals. During interviews, most principals, managers, as well as the food service director could answer what the daily meal participation was for each meal service for the previous day and week. As a best practice, both Marie Roberts-Caney Elementary and Highland Turner Elementary allowed time in the daily schedule for all classes to participate in the School Breakfast Program (SBP) after the start of the school day by classroom. Sebastian Elementary does not offer breakfast as a class and therefore has lower breakfast participation rates. The building principal was aware of the lower participation and was looking at alternative methods of breakfast meals service to provide increased program access to students.

During the previous two Management Audits, addressing low participation at breakfast was a recommendation made for Breathitt County High School. At the beginning of SY 22-23, Breathitt County High School instituted a second chance breakfast opportunity. The building principal and food service director indicated that by offering a second chance opportunity for students to eat breakfast, the participation rate has significantly increased. The principal in the building as well as teaching staff in the building indicated that offering the second option was a positive change and was positively impacting students. With it being early in the school year, the building principal was still evaluating (in conjunction with the food service director) the logistics of the second chance meal service and is considering adding additional minutes to allow for additional student participation.

LEARNING

How do operational systems use data and information to improve?

The food service director has internal monitoring procedures in place to monitor for the accurate counting and claiming of program meals. All managers run end of day reports to ensure that daily cash is reconciled as well as meal counts do not exceed the number of students eligible to receive a meal in each building. Due to Pandemic operations being implemented for the previous two school years, the food service director should

review end of day reports to ensure that each school manager is following the same procedure for end of day reports. Breathitt County Schools participates in the Community Eligibility Program and claims all meals at the maximum free reimbursement rate. The program currently has an excess balance of program funds and an approved reduction plan in place.

The Breathitt County non-profit food service account also pays indirect costs to the general fund. Interviews revealed that although the food service director is aware of the monthly payment and communicates with the finance officer about the payment, there is not an established monitoring procedure in place to ensure that the indirect cost rate is correctly applied to the base each month and at the end of the year. It is important to monitor to ensure that the non-profit school food service account is not charged more than what the approved allowable rate allows each program year.

During the Management Audit of 2019, it was recommended that an evaluation system be created so that students would be given the opportunity to participate in taste testing and provide feedback and input on menu item choices. The district tried to implement taste testing opportunities however it was difficult to accomplish due to the ongoing national public health emergency. Current interviews yielded similar feedback from building principals with comments made indicating a desire to have access to varied menu items. Several building managers also shared a willingness to include semi-scratch cooking to help in diversifying the menu. As supply chain issues ease, the food service director should make efforts to attempt again to create an evaluation system for students that includes taste testing as well as student feedback and yields an increase in diversity of menu items provided to students.

Currently, the non-profit service fund continues to have more than a three-month operating balance. The food service director has placed emphasis on improving the student eating area environment and utilized excess funds to update school cafeteria tables and serving lines. Continued efforts to improve the student eating area can be made at Highland-Turner Elementary as the cafeteria has outdated nutrition education messages on the wall (MyPyramid was replaced with Myplate in 2011 by USDA). Also, efforts can be made to improve the kitchen area for staff and to equipment to improve meal quality. The district does not have updated equipment in kitchens such as combi ovens. Utilization of updated equipment will increase food quality for students by allowing for better preparation of products. It will also allow staff to better use their time as updated equipment cooks more efficiently.

INTEGRATION

What evidence is there that learning is shared throughout the organization?

Documentation reviewed shows that the food service program has policies and procedures in place to effectively manage the program. The food service director is knowledgeable regarding program requirements and meets USDA Professional Standards annual requirements for training. There is evidence that the food service director operates as part of the district administration team and is supported by district administration.

There is also evidence that the food service director communicates effectively and on a regular basis with school cafeteria managers to disseminate all necessary program information.

A key part of program operations is ensuring that staff at all levels of the program understand their role and responsibility. Through interviews, cafeteria managers indicated that training did occur at the beginning of the year and throughout the year as necessary if policies or procedures changed. However, the food service director should also train on use of equipment, recipe preparation (especially when new products are introduced) and food display on the serving line. Emphasis should be placed by staff on food preparation, taste and appearance on the serving line and plate.

Commendation

Breathitt County Food Service in coordination with the building principal and staff at Breathitt County High School should be applauded for their efforts in implementing an alternative breakfast service module. The second chance breakfast opportunity that is now in place at the high school is successfully allowing a significant number of students access to the School Breakfast Program (SBP) that previously did not have access due to their arrival time at school. Since the implementation of the second chance opportunity, SBP participation at the high school has increased.

Operational Support Recommendation:

- It is recommended that excess funds (defined as funds that exceed three-months operating balance) from the non-profit school food service account be utilized to update existing equipment and adding equipment with updated technology to the school kitchens. Updating of equipment combined with staff training on recipe preparation will yield to higher quality of food preparation and taste of food.
- As recommended in the 2019 Management Audit, but not implemented fully due to the public health emergency caused by Covid-19, it is recommended that a student evaluation system of menu items be implemented. Diversity of menu items, inclusion of local food sourcing when possible, and the use of semi-scratch cooking, combined with student feedback will ensure that program meals served to students are of good quality and are enjoyable for students.
- It is recommended that the food service director ensure that cafeteria cook staff receive training on the use of kitchen equipment with an emphasis placed on how to appropriately to prepare food products to ensure a high-quality taste. Cafeteria cook staff should also receive training on recipe preparation to ensure a consistent product is produced each time as well training on how to display food on the serving line.

II. OPERATIONAL SUPPORT- Facilities

- a. **Team Members:** John C. Gilbert, AIA, LEED AP

b. Persons Interviewed: Superintendent, Facility Director, Principals, Custodians, Bookkeepers

APPROACH

Who is the leader of the operational systems in the district?

Will Noble was hired as the Facility Director since the last audit performed in 2017. He is the primary leader of the day-to-day facility operations for maintenance and custodial needs of the district. Additional leadership for Will Noble includes district oversight of capital construction efforts, meeting Kentucky Facilities Inventory and Classification System (KFICS) requirements and providing support services for the District Facilities Plan process. Will Noble reports directly to the superintendent for all facilities and operational concerns. The superintendent will assist in taking on larger project responsibilities such as capital construction efforts and assist as needed. The district is/has taken on more than \$38,000,000 in capital construction work since 2017 with most projects still officially active. Recently amid flooding issues over the past two years, the district is exploring real property issues (702 KAR 4:050) and this is new territory for the administration. The District is in constant communication with the KDE concerning these matters showing a willingness to learn and accomplish transactions in accordance with regulatory and statutory requirements. The superintendent appears to be taking the lead on these issues initially as they move forward in dealing with property owners or potential buyers with the facility director assisting the superintendent. Overall leadership appears to have a teamwork approach with most of the leadership related to facilities administered by the Facility Director.

What processes are in place to ensure they operate appropriately?

Pursuant to KRS 158.162 The District has performed all their necessary School Risk Assessments with the Department of Criminal Justice Training (DOCJT) through the School Safety Marshal's office. The last assessment for each school was observed and illustrated to show compliance. For the record these forms are not subject to standard public records and open records requests for security reasons. Files were observed and left with the district. These approvals demonstrate the district implements process, procedures and facilities at the effective levels to meet approval from DOCJT set forth by statutes.

Pursuant to 702 KAR 3:030 the district employs an adequate number of custodial staff meeting or exceeding one custodial member for every 26,000sf of school area served. The district is a little deficient in maintenance crews with 4 schools and 3 maintenance members (1 maintenance personnel per school building). While this number is a little low, interviews with school building staff did not report any deficiencies in response time or accomplishment of work showing the District is managing staff at maximum levels. School Dude work order reports appear to support the District accomplishing tasks in a timely manner. Maintenance work orders and school supplies for cleaning (a purchase order process) affecting staffing illustrate improvements from 2017 by the actual implementation of protocols for both going through an approval process from user, to school administration, to central office. All schools reported an adherence to this process set forth by the central office and executed at all levels. A little room for improvement may be to better demonstrate the tracking of "verbal" commitments which do not initially get placed into the systems and possibly dropped between the work orders and the financial reporting. However, monthly meetings reviewing spending requests and executions concerning

facilities between the Finance Officer and the Facility Director appear to catch items “verbally” committed to where costs are incurred or reported as a failsafe with retroactive reporting occurring to account for the expenditures in the School Dude program and purchase order procedures in place.

Pursuant to 702 KAR 4:180, the district completed a District Facilities Plan (DFP) process in 2021 showing a need of over \$30,000,000. This is in stark contrast to the 2017 DFP reporting over \$66,000,000 in need. A combination of meeting needs outlined in the plan and illustrating further compliance with details meeting 702 KAR 4:180 requirements are a result of the District Need illustrated in the updated plan. A new elementary school under construction is a large part of this effort.

Pursuant to 702 KAR 4:160 and 4:170, review of data in Facility Planning and Construction Application (FACPAC) indicates up to 22 projects were reported to KDE since the 2017 audit reporting \$38,625,247 in capital construction costs on BG-1 forms. One (1) project had been canceled to make way for a different project concerning the construction of a new ATC. Eight (8) projects are listed that deal with a wide range of emergencies. Six (6) of these emergency projects deal with one (1) fire and two (2) subsequent, back-to-back floods in Spring of 2021 and Summer of 2022. Reporting of funds through the FACPAC system illustrate primary fund sources for these emergencies as insurance proceeds, HB 405 for the Spring 2021 flood and general fund dollars. Restricted funds (SFCC, FSPK, Building and Capital Outlay) do not appear to be evident as they relate to emergencies. Emergency projects report a total of \$15,913,836 through the eight (8) reported projects. Projects observed show compliance with procedure startup, design and proper procurement procedures were generally followed for all capital projects. Projects show a strong start and process through receiving bids. However, closing projects appears incomplete. It is important to close projects out to meet full compliance of regulations. Furthermore, the district will realize any residual funding availability on projects to consider for future projects where applicable.

What documents and policies are in place to support operations?

Pursuant to KRS 158.162 The District has performed all their necessary School Risk Assessments with the Department of Criminal Justice Training (DOCJT) through the School Safety Marshal’s office. For the record these forms are not subject to standard public records and open records requests for security reasons. Files were observed and left with the district. These approvals demonstrate the district implements process, policy and procedures concerning facilities at effective levels to meet approval from DOCJT set forth by statutes.

The District utilizes School Dude software and formal purchase order processes to implement and document work orders and material purchases for facilities.

Pursuant to 702 KAR 4:180, the district completed a District Facilities Plan (DFP) process in 2021 showing a need of over \$30,000,000. The plan is posted on the school website and the KDE website.

Pursuant to 702 KAR 4:160 and 4:170, review of data in Facility Planning and Construction Application (FACPAC) indicates up to 22 projects were reported to KDE since the 2017 audit reporting \$38,625,247 in

capital construction costs. Documents are turned in to KDE starting with an initial BG-1 to approve a project through construction contract submittals. It is recommended the district may need to consider more efforts in closing projects out with BG-4 and BG-5 forms to show completion of projects and the ability to document residual funds.

Pursuant to KRS 198 requirements (general comment) concerning building codes and occupancy requirements for district's facilities, the district is responsible for maintaining copies of any permits from field inspectors representing the Office of Housing Building and Construction and the State Fire Marshal's office. While the information was eventually retrieved, it was not readily available and should be better organized for access for future reference. This information is not a day-to-day management issue, but necessary documentation the district should keep better track of and institute a plan to periodically update quarterly or yearly as needed. It is recommended that the district establish a process to periodically review operational permits and inspections to ensure current copies are on file and public notices are properly displayed.

Annual inspections for the District's Asbestos Management Plan are posted on the district's website showing compliance with the Asbestos Hazard Emergency Response Act (AHERA-EPA 40 CFR Part 763).

Documents for public use of the facilities are posted on the district's website outlining requirements, procedures and the approval process.

DEPLOYMENT

How are operational processes deployed and how do you know they are working.

Schools generally appear adequately maintained. School work orders and the general appearance of facilities appear to support current processes are an improvement from past practices (or lack of). The Overall staff sizing is adequate at each school. Maintenance and repair are on an "as-needed" basis when issues occur and problems are addressed in a timely manner. Building administrators are given an annual budget for repairs and maintenance but there is no formal process to address budget discrepancies. It is recommended the district as a "next step" should consider strategies to get ahead, then stay ahead of maintenance problems through budget maintenance.

LEARNING

How do operational systems use data and information to improve?

The district is showing improvement from addressing issues noted in the previous audit management review showing the district has learned from the past and in review of the audit process. Items improved since 2017 include:

- The district has assigned the duties of a district Facility Director to someone other than the superintendent.
- The district has established a fiscal budget for maintenance and operation expenses by facility.
- The district has established a labor budget for maintenance and operation by facility to better support budgeting. The district does implement the School Dude program they have at all levels.
- The district has established procedures for work orders (School Dude) and equipment (procedures for purchase order approval as approved through the MUNIS system).

INTEGRATION

What evidence is there that learning is shared throughout the organization?

Consistency in responses from custodians to administrative staff at schools to the central office in processing of facility work and materials is evidence that learning is shared from top to bottom on how to address issues in a consistent way.

Operational Support Recommendation:

- It is recommended the district work closer with each school to realize balancing maintenance and operation budgets for each school on a year-to-year basis.
- It is recommended the district reconcile and close out capital construction projects as they are completed and update approval records and operation and maintenance manuals for each school for staff, records, and public reference.
- It is recommended that the district establish a process to periodically review operational permits and inspections to ensure current copies are on file and public notices are properly displayed.

II. OPERATIONAL SUPPORT- Transportation

a. Team Members: Roger Kerns

b. Persons Interviewed: Transportation Director; All Principals, Principal; Jalen Banks, Mechanics Driver Trainer

APPROACH

Who is the leader of the operational systems in the district?

The Transportation Director oversees the everyday operation of pupil transportation.

Principals and/or Assistant Principals oversee the discipline for the pupils who are transported by the school buses.

What processes are in place to ensure they operate appropriately?

Principals use Positive Behavioral Interventions and Supports (PBIS) and the student handbook for student discipline.

Transportation personnel adhere to the district's transportation procedures and Kentucky school bus driver training manual.

What documents and policies are in place to support operations?

The district uses the Pupil Transportation Management Manual, district transportation procedures, school bus driver training manuals, PBIS, and the district matrix to support operations.

DEPLOYMENT

How are operational processes deployed and how do you know they are working?

Principals continue to see effort by the bus drivers to handle discipline problems on the bus before bus referrals are needed. When a discipline referral is presented by the bus driver, the principal and/or assistant principals respond appropriately to ensure the behavior is addressed.

The first bus evacuation drill has not been completed. It was scheduled for the previous week; however, the transportation director was absent due to a family illness. The first bus evacuation is scheduled for Thursday September 22nd and Friday September 23rd. It is recommended that a KDE transportation consultant follow up to see if progress is being made.

The buses were very dirty inside and out. As with the lack of vehicle records, this may be attributable to the flood. It is recommended that a KDE transportation consultant schedule an on-site visit to ensure that the transportation processes have improved.

LEARNING

How do operational systems use data and information to improve?

The annual 8-hour update was completed and met all requirements. The driver report showed that all drivers did attend the 8-hour update. The district has enough drivers when everyone is available but there are few substitutes to call on when a regular driver is not available. At the time of this report, the district lists openings for bus drivers, bus monitors, and bus aides on district's employment web page. The salary for bus drivers in Breathitt County is slightly higher than surrounding counties and that has attracted a few candidates.

Loading and unloading continues to work very well and goes smoothly. Adequate supervision was present at all schools.

The transportation department has cleaned up the facility due to the recent flood. Regarding flood damage, Breathitt County managed to save all driver training records except one.

There were no previous maintenance records for the buses. All were lost due to the flood.

There appears to be an opportunity to increase productivity and efficiency at the bus garage. They currently have the transportation director, 3 full-time technicians, 1 full-time driver trainer who also is an inspector and a part-time driver trainer who drives a bus as well as prepares documents for the technicians. A district should have one dedicated inspector for 25 buses, currently Breathitt County has 35. There is not an abundance of training being done at Breathitt County therefore, the full-time driver trainer who is also an inspector could be used part time in the garage assisting other technicians and doing paperwork as well. It is recommended that the district review the staffing at the bus garage and evaluate the roles of each employee.

September bus inspections were reviewed and there were no work orders attached to any inspection sheets. A work order must be completed and signed by an inspector before a bus is returned to service. 3 buses were inspected and all 3 had deficiencies that placed the buses out of service. 2 of the 3 were repaired immediately and placed back in service. 2 of the buses that were placed out of service already were inspected for September. One bus was just inspected on the 15th of September. This lag could be a result of the flooding, therefore it is recommended that a KDE transportation consultant schedule an on-site visit with the district to ensure that the transportation processes have improved.

There was no record of the drivers reporting any deficiencies on their pre-trip form to the garage. It was observed on at least one occasion that a bus driver did not complete a required pre-trip before taking the bus out to pick up students.

The buses were very dirty inside and out. As with the lack of vehicle records, this may be attributable to the flood. It is recommended that a KDE transportation consultant schedule an on-site visit to ensure that the transportation processes have improved.

INTEGRATION

What evidence is there that learning is shared throughout the organization?

Staff members at all schools work together to ensure student safety during loading and unloading.

There appears to be no one at the garage to take the lead. There currently is not a head technician. If the transportation director is absent there is no one designated to be in charge and carry out the responsibilities of the director.

Breathitt County does have a bus purchasing plan thru 2026. For Breathitt County to keep the bus fleet within the 14-year depreciation they should be buying 2 buses each year for three years and the fourth year buy 3 buses. The district has the support of the board to budget for this purchasing plan.

Operational Support Recommendation:

- It is recommended that the Kentucky Department of Education, Pupil Transportation Branch to complete a follow up in about 2-3 months to see if progress is being made.
- It is recommended that the district review the staffing at the bus garage and evaluate the roles of each employee.
- It is recommended the district name who is in charge in case the transportation director is absent

III. FINANCIAL MANAGEMENT- Central Office

a. Team Members: Steve Lyles, Kay Kennedy

b. Persons Interviewed: Finance Officer, Superintendent, Payroll Clerk, Accounting Supervisor, Finance Office Administrative Assistant, Board Members, Facilities Director, Director of Pupil Personnel, Administrative Assistant Food Service/Facilities, Transportation Director

APPROACH

Who is the leader of the financial management system in the district?

Stacy McKnight is the Finance Officer of the district. She has been Finance Officer there since 2018. Ms. McKnight reports to the Superintendent. The Payroll Clerk, Accounting Supervisor, and Administrative Assistant of Finance report to the Finance Officer.

What internal controls are in place to ensure the fidelity, efficiency, and accuracy of the financial records of the district?

Budgets

The Finance Officer provides the school board a snapshot of the financial picture of the district each month. A comparison of budget to actual of all funds, for both revenues and expenditures, as well as a breakdown of cash by fund and a cash flow statement is part of each monthly presentation. A sample of board minutes and accompanying financial documentation was reviewed to see the entire flow of financial information. A link to board minutes is available on the district website. However, the financial documentation presented to the board is not contained therein. To provide financial transparency to the public, it is recommended the financial

packages presented to the board also be made available on the district website. Current and prior working budgets are available on the district website.

Policies/Procedures

Breathitt County Schools subscribes to the Kentucky School Board Association's Policy and Procedure Service. Per the Finance Officer, the district links their website to KSBA's website so as to keep the most current policies available to those viewing the district link.

Planning

The Finance Officer regularly convenes budget meetings with two members of the board and other central office administrators. Information gleaned from the budget meetings as well as information provided on the KDE website is used to construct the annual budget based upon statutorily required staffing allocations. She shared that information with the local board, and the budget was approved, per the board meeting minutes provided by the district.

What is the relationship between the Central Office finance staff, the Board of Education, other Central Office staff, and the schools?

Based on interviews with board members and central office staff, the flow of information is transparent between all parties. The board members trust the information provided by central office staff. Board members indicated they have confidence in the current staff to run each administrative role.

DEPLOYMENT

How are the finance internal controls deployed throughout the district?

Internal Controls

As previously mentioned, Breathitt County Schools subscribes to the Kentucky School Board Association's Policy and Procedure Service. Per the Finance Officer, the district links their website to KSBA's website so as to keep the most current policies available to those viewing the district link.

Grants

During the review, the 2020/2021 Breathitt County Schools annual financial audit and, in particular, the Schedule of Expenditures of Federal Awards (SEFA) were examined. From the SEFA, two grants (Title I Part A and the Elementary and Secondary Schools Emergency Relief Fund (ESSER)) were selected for analysis. The district spent the Title I-A monies as prescribed by KDE in FY21. As of the writing of this report, the district has utilized 100% of their ESSER I and II funds and approximately 11% of their ARP ESSER funds. Interviews with board members, the finance officer, and superintendent indicated that the district spent ESSER funds to provide programs to minimize education loss, upgrade HVAC in facilities, provide tutors to students, purchase buses, and purchase education devices and educational curriculum.

Purchasing/Payables

The Accounting Supervisor has been employed in the district for 14 years. She is very familiar with Munis and the workflow system it affords. Electronic requisitions are entered into Munis and the electronic workflow processes created in Munis provide the necessary approvals based on amounts, departments, and grants. Invoices and checks are also scanned and entered into Munis for easy retrieval.

Payroll

The district Payroll Clerk has been with Breathitt County Schools for 17 years. She also manages the Insurance and Benefits for district employees. Employees are paid on the 1st and 15th of each month via an electronic timekeeping system (Frontline). Based on interviews, separation of payroll duties appears intact between employee files, time entry/approval, and movement of funds to the bank for direct deposit.

Investments/Cash Management

Bank statements are reconciled to the Munis financial management system each month. Ms. McKnight provides the bank reconciliation as part of the board financial package during board meetings.

The district does not currently have assets invested in long-term investments.

Bank Bid

The district completed a bank bid in the spring of 2022. Ms. McKnight will likely issue a new solicitation for banking services this coming spring if interest rates continue to rise. If staying with the current bank, the awarded bank can be renewed for one additional year per KRS 160.570.

School Activity Funds/Other

The district utilizes EPES School Accounting software to manage school activity fund monies at the school level. The former finance officer routinely comes in to audit each school and their adherence to Redbook rules. Each year, schools employ the services of an outside contractor (Ron Flannery) to conduct training for school staff, coaches, and booster groups. They also subscribe to a service he provides to answer specific Redbook questions within a 24-hour period.

How do you know?

A sample of financial documents was reviewed for proper signatures, dates, and coding. In addition, a sample of files and reports within Munis were reviewed and indicate the internal control processes for financial controls are in place and working.

LEARNING

What data and information are used to improve the financial standing of the district?

The annual School Report Card published by KDE and the Annual Financial Audit which contains a descriptive Management’s Discussion and Analysis (MD&A) are good measures of how the district is doing from year to year in comparison to surrounding districts and to like “sized” districts. In addition, the district has access to financial indicators from other districts for comparison.

How do they know that the internal controls and other policies/procedures are working?

An annual independent financial audit is performed each year for the school district. During the 2020/2021 financial audit, the auditor noted two minor issues: one federal award finding related to food service and one management comment for the high school to address. However, for the financial statements as a whole, an unmodified (clean) opinion was issued for Breathitt County Schools for the 2020/2021 audit. An unmodified opinion is issued when the auditor reports no findings associated with the overall financial statements presented by the district.

How is the board informed of the financial status of the district and the impact of the budget on student performance?

The finance officer provides a snapshot of the financial picture of the district to the school board each month. A comparison of budget to actual of all funds, for both revenues and expenditures, as well as a breakdown of cash by fund and a cash flow statement is part of each presentation. The financial information provided to the board is well received based on interviews with each board member. If a board member has questions, Ms. McKnight can answer the inquiries. Some board members raised concerns about declining property values and population due to recent historic flooding but overall, board members see the district is on the right track financially.

INTEGRATION

What evidence is there that the policies and procedures work together for the goals of the school district/student achievement?

The district continues to move in a positive direction with an increasing General Fund Balance. FY21 General Fund Balance was \$3.4M as compared to FY20 General Fund Balance of \$2.7M. The finance office is run in an efficient manner and the board is kept apprised of matters that affect student achievement involving the expenditure of funds.

Financial Recommendations:

- It is recommended the district place on its finance website the current and last 12 months of financial information that is presented to the board at their monthly meetings. Transparency is a

vital measure of health in a school district's finances and providing monthly financials on the website will help provide that openness to the public.

III. FINANCIAL MANAGEMENT- School

a. **Team members:** Marshall Smith, Gail Cox

b. **Persons Interviewed: Principals, Bookkeepers, and Teachers**

APPROACH

Who is the leader of the financial management system in the schools?

While school personnel interviewed agreed the leader of the financial management system is the finance director, at the school level it is predominantly managed by the principal and finance staff. Each school maintains a Site Based Decision Making Committee (SBDM), which consists of five council members made up of teachers and parents, along with the school's principal. The SBDM is governed by state law (KRS 160.345), and meets monthly to discuss and approve financial matters, policies, and other school business. Copies of the SBDM minutes are posted on the schools' websites and/or the Kentucky School Boards Association (KSBA) website.

What internal controls are in place to ensure the fidelity, efficiency, and accuracy of the financial records of the schools?

The SBDMs meet monthly and appear to be comprehensively involved in the school budget and staffing allocation decisions per state law (KRS 160.345).

Accounting Procedures for Kentucky School Activity Funds ("Redbook") are mandated and referenced in 702 KAR 3:130, Section 2 and KRS 156.070. 702 KAR 3:130. The Redbook outlines the management of school activity funds for districts and each school ensures the principal, bookkeeper, teachers, and coaches attend annual Redbook training. Based upon interviews with the principals and bookkeeper, the district adheres to these trainings.

What is the relationship between the Central Office finance staff, the Board of Education, other Central Office staff, and the schools?

Interviews indicated there is a positive relationship between principals and central office staff. Internally, at the school level, all principals seemed to work well with their finance staff. All school finance staff mentioned they work together with central office through open discussions, and can obtain answers for any questions they have, or problems they encounter. From a financial assessment, there appears to be no hindrances to effectively managing school activity funds.

DEPLOYMENT

How are the finance internal controls deployed throughout the schools?

Annual Redbook training is provided to the principals, bookkeepers, and teachers by an external resource. Additional updates on Redbook topics are communicated by the finance staff to teachers. Schools use a timeclock system to record the working hours of all staff. The system utilizes the employee's fingerprint, and a timesheet is generated through the system's online portal at the end of the pay period. The finance staff is responsible for any corrections needed, in addition to monitoring the system for accuracy. The principal approves the time.

All schools observed had a designated staff member who performed the "bookkeeper" duties. Their job titles were either bookkeeper, finance clerk or secretary. Two of the schools noted the receptionist or the secretary opened the general mail, two noted the principal opened the mail and two noted the custodian retrieves the mail. The principal in each building opens bank statements for his respective school. The person performing financial duties is given incoming checks, etc., and is responsible for recording the checks in chronological order. Two schools photocopy checks and two schools do not, stating copies of the checks are on the bank statements. The bookkeeper records receipts on a deposit ticket and records revenue in the school accounting system to agree with the deposit tickets and performs reconciliations. Only one school noted the principal reconciled the receipts. Suggested segregation of duties includes having three separate personnel handling receipts and paying bills to protect school activity fund money from loss and limit the liability of persons handling the money. Routinely throughout Breathitt County Schools, one person was noted for administering the process of recording revenues and revenue reconciliation.

All schools confirmed deposits are made daily by either the school finance staff or the principal. Several stated they used the overnight deposit drop box. All schools maintain safes that are available to safeguard funds received.

No schools maintain a petty cash fund. None of the schools maintain a credit card at the school level. Each school's financial staff confirmed they maintain one bank account for the school activity funds and it is board approved.

Each school's financial staff confirmed that if a transfer took place between activity funds, the transfers were completed properly with a transfer form.

The two schools acknowledged they had PTOs, who maintained their own Federal Employer Identification Number (FEIN). The school's PTOs are required to submit names of the club officers and submit an annual financial statement itemizing revenues, expenditures, and beginning and ending balances. Both schools confirmed their PTOs were adhering to this requirement.

Invoices with accompanying purchase orders and supporting documentation for all school activity funds were reconciled properly and contained the proper approvals, signatures, and initials. Multiple receipt forms are completed with required signatures. In the sample reviewed, no issues were noted.

At all schools visited, finance staff stated they followed the district procurement policy regarding bidding and purchasing activities. No evidence was found that indicated otherwise. All school finance staff confirmed ticket sales were closely monitored according to internal control safeguards.

During interviews with district staff, it was confirmed that ticket sales were overseen according to the internal control provisions with payments to district employees such as coaches and sponsors, being paid through Arbiter Pay, and not from the school activity funds. Payments for services to persons who are not district employees, such as officials for athletic events, are paid by check from the school activity fund with a standard invoice, signed by the payee.

Grants are administered, processed, and maintained at the Central Office.

How do you know?

KDE's team conducted interviews with all school principals and bookkeepers to learn about processes such as segregation of duties, Redbook training, procurement policies, etc. The team reviewed the SBDM minutes for all schools and the management comments noted in the last external audit conducted at the school level for each school. The team also reviewed a sample of invoices with accompanying purchase orders and support documentation including receipts, check copies, or stubs for each school from the bookkeeper. The team reviewed the requisition and report of ticket sales, and confirmed first and last tickets were attached, and money reconciled. The team examined transfer forms, principal combining budget, inventory forms when available, multiple receipt forms, fundraiser documentation, etc. The team examined bank statements, deposit slips, voided and outstanding checks. The team inquired about grants, but all grant documentation was maintained at the central office. The team also inquired about travel reimbursements and were told all travel forms were maintained at the central office.

LEARNING

What data and information are used to improve the financial standing of the district?

Based upon interviews with principals, the SBDM Committee establishes the budget priorities and staffing allocations in addition to approving technology, bylaws, and policies. The Board meets monthly and reviews the working budget closely with the SBDM to ensure the budget is tailored to meet the needs of the students.

How do they know that the internal controls and other policies/procedures are working?

The annual audit report together with the auditor's notes, assists in the assurance of the adequacy of the internal controls and procedures within the district. Review of the FY 2020-2021 audit report indicated one comment relative to the school level and it was a repeat finding. The finding is related to a lapse in internal controls and the district's response to the finding is different each year indicating that they are making a good faith effort to resolve the issue.

How is the Board informed of the financial status of the school and the impact of the budget on student performance?

Each year, an independent annual audit is performed at the school level pertaining to school activity funds. On the date of the Management Audit, the latest audit available for inspection was for the FY 2020-2021 school year. If the school management letter comments within an audit are considered measurable, they are brought to the attention of the school board.

INTEGRATION

What evidence is there that the policies and procedures work together for the goals of the school district/student achievement?

Adherence to the Redbook policies and procedures as mandated by 702 KAR 3:130 and KRS 156.070, is crucial for districts' to correctly report finances through a method of uniform accounting to ensure school activity funds are utilized correctly.

The KDE team noted in their interviews the communication between the schools and central office, with respect to financial activities, was positive.

Financial Recommendation:

- Segregation of duties is both essential and challenging for small organizations. Each school handles some functions independently of central office operations. Without this separation in accounting duties, the risk of fraud and error increases. Although no findings were noted, it is recommended that school-level administrators continue to be vigilant and routinely evaluate their processes to ensure a single employee does not have too much control, access, or opportunity to engage in fraudulent activities.

IV. PERSONNEL ADMINISTRATION

a. Team Members: Kay Kennedy

b. Persons Interviewed: Superintendent, Finance Officer/Personnel Manager, Secretary to the Superintendent, four members of the Breathitt County Board of Education, Payroll Clerk, Finance Office Administrative Assistant

APPROACH

Who is the leader in hiring and staffing for the district?

The superintendent is the leader in hiring and staffing for the district. Interviews with board members indicated that they understand the role of the board with respect to staffing policies and procedures. The staffing formula is approved by the board and sets the number of positions at each location in the district. The principals and

department heads are responsible for hiring and terminations with respect to their areas of responsibility. The superintendent approves all personnel actions. At the regular monthly board meetings, the board is notified of new hires, terminations, non-renewals, suspensions, reductions, and leave as these occur.

What processes are in place to hire, train, and provide support for certified and classified staff?

Personnel administration is governed by the policies and procedures in Chapter 3 of the Policy Manual provided by the Kentucky School Board Association policy service.

Principals and department heads utilize the Job Vacancy form to request that an open position be filled. Upon approval of the Superintendent as noted on the Job Vacancy form, the position is posted on the district's website through the Frontline system by the Secretary to the Superintendent. The secretary also posts positions on the Kentucky Educator Placement System (KEPS) which is provided by the Kentucky Department of Education.

The district utilizes "Frontline" software to manage the employment process. The link to "Frontline" is easily accessible on the district website through the "Quick Links" section called "Employment". Open positions may be viewed by location or by job type. Potential employees complete the application online and submit directly to the district electronically.

Other employee resources such as the Employee Handbook, the Certified Evaluation Plan, the Workplace Safety Plan, the Substitute Teacher Handbook, Professional Development forms, and the Acceptable Usage Policy are also available on the "Quick Links" section of the district website.

On the district's Finance website, there are links to important forms for employees such as tax withholding forms W-4 and K-4, Leave of Absence form, sick day donation form, Workers Compensation reporting form, travel reimbursement forms, and life insurance forms. Employees can access these forms without any special authorization or access.

Employee files for both active and inactive employees are maintained in a secure location on the main floor of the central office. The door is kept locked with limited access to the Personnel Manager and the Secretary to the Superintendent. The file room is neat and orderly.

What processes are in place to ensure fairness in staffing?

All applications for open positions are entered into Frontline. The principals and department heads have access to the applications for the positions in their respective departments/schools. The Site Based Decision Making councils advise the principals on hiring for open positions in their schools.

Board members indicated during the interviews that they have no role in the hiring process although one member indicated she would inform the superintendent if she had any feedback for a potential candidate. It is recommended that board members signoff on each new hire report that there was no board influence of the hiring of any employees.

DEPLOYMENT

What evidence is there that the evidences mentioned in the approach are deployed in all staffing and hiring situations of the district?

The district provided documentation of the “Payroll Input/New Employee Check List” to indicate the standard tasks and information required for personnel administration. The checklist also provides evidence of the separation of duty between the Personnel Manager/Secretary to the Superintendent and the Payroll Clerk in setting up new employees.

Access to employment opportunities and informational documents for current employees are easily accessible on the district website.

Nineteen (19) employee personnel files were reviewed, 10 certified employees and 9 classified employees. The “Payroll Input/New Employee Check List” is included in the files of employees hired within the past couple of years and it ensures that the documentation in each employee file is complete. There were a few folders missing documents such as a high school diploma, annual evaluation, job description, and a continuing contract. There were fewer missing documents overall than in previous audits and the secretary was able to locate the missing documents within a week to complete those files.

In addition to the documents the district collects at the time of initial hiring, there are other documents, such as contracts, job descriptions, certifications, and evaluations that should be routinely added to each employee’s file. It is recommended that the district establish a regular internal audit cycle to ensure that the folders are complete and orderly. The audit should be conducted by someone other than the person who regularly maintains the files. Each employee file should contain a log of when and by whom the file was audited. The subset of files audited each year, and the audit results should be reported to the Superintendent by a specified date in the school year.

LEARNING

What measures of effectiveness are gathered to improve the hiring and staffing system especially in gap areas?

The SBDM councils use the staffing allocations to determine which positions are needed in each school. Each school has test data to help determine which positions are needed in a particular school.

INTEGRATION

What evidence is there that employees understand the hiring practices and that it is systematic?

Through interviews with the SBDM councils, it was evident that there is a good understanding of the hiring process. The teacher and parent representatives said that the hiring process was fair and consistent.

What evidence is there that the staffing works with the goals of the school district /student achievement?

Through the budget process, each school can request the positions needed to address the needs of that school. The board then funds positions based on available financial resources. It is then the responsibility of the principal, with recommendations from the SBDM council, to hire resources that will address those needs.

Personnel Management Recommendation:

- It is recommended that board members signoff on each new hire report that no board member influenced the hiring of any employees.
- It is recommended that the district establish a regular internal audit cycle to ensure that the folders are complete and orderly. The audit should be conducted by someone other than the person who regularly maintains the files.

V. INSTRUCTIONAL MANAGEMENT

a. Team Members: Susan Greer, Tom Stewart, Shannon Gullett, Charlotte Jones, Felicia Bond, Wanetta Morrow, Kevin Gay, Sam Watkins

b. Interviewed: School Curriculum Specialist, School Principal, School Assistant Principal, Family Resource Youth Service Center Coordinators, Director of Special Education, Superintendent, Literacy Coach, Guidance Counselor, Media Specialists, Certified Teaching Staff, Classified Staff, Parents

Document Reviewed: Breathitt County 2021-2022 Curriculum, Instruction, and Assessment (CIA) Team agendas, 2020-21 Assessment Calendar, 2021-22 Assessment Calendar, 2022-23 Assessment Calendar, CIA Organizational Chart, Board and District Policies, Certified Evaluation Plans 2021-22 and 2022-23, 2022 Comprehensive District Improvement Plan and 2022 Comprehensive School Improvement plans, Teacher Clarity District Tights, Lesson Planning Expectations, Version 5 BCS Lesson Plan Template, 2021-22 Elementary Pacing Guides, High School Pacing Guides/Lesson Plans, 2022-23 Essential Standards, Learning Intentions, and Success Criteria Documents, 2021-22 Academic Benchmark Data, Updated Board Meeting 2021-22 Academic Benchmark Data Report, Central Office Leadership Team (COLT) Agendas and Minutes 2020-21 and 2021-22, 2019-20 Implementation Rubrics, Accountability to Superintendent and Supports CIA Action Plans, Spring 2022 Implementation Rubrics from all schools, Math Standards and Eureka (6-12) Implementation Rubric, Math Standards and Eureka (K-5) Implementation Rubric, Reading and Writing and Wit and Wisdom Implementation Rubric, Science Standards and Amplify Science Implementation Rubric, Social Studies and TCI Implementation Rubric, Internal and External Communication Plan, Breathitt County Schools District Organizational Chart, Breathitt County High School MTSS 2021-22 Agendas and supporting

documents, District 2021-22 MTSS agendas, Highland Turner 2021-22 MTSS agendas, Sebastian Elementary School (SES) Monthly MTSS Agendas, SES MTSS Team membership document, Final Breathitt County MTSS Plan, PLC Agendas (Breathitt County High School 2021-22, Highland Turner 2021-22, Marie Roberts Caney, and Sebastian Elementary), 2022-23 A Year at a Glance- Principals, Principal Meeting Agendas (2019-20, 2020-21, 2021-22, 2022-23), Principal PLC Learning Plan 2021-22, Professional Learning Agendas and supporting documents (2020-21, 2021-22, 2022-23), Emerging Leaders Support System document 2021-22 and agendas, Curriculum Work Days Agenda 2022, PD Implementation Rubric, Teacher Clarity Playbook Learning Plan 2021-22, 2020-2025 5 Year Academic Strategic Goals, 2020-25 5 Year Financial Strategic Goals, Agenda Strategic Planning Meeting for Vision and Mission 2020, March 2020 Strategic Planning Meeting agenda, 2021-22 Feedback and Support visit documents and data for Breathitt County High School, Highland Turner, Marie Roberts Caney, and Sebastian Elementary, Sample eWalk monitoring reports, 2021-22 Teacher Walkthroughs with Principal Tracking list, 2022-23 school calendar, Breathitt County Schools Board policies, and schools' master schedules.

APPROACH

Who is the leader of the curriculum and instructional processes in the district?

Multiple stakeholders identified Chief Academic Officer Stacy Davidson as the district leader of curriculum. Additionally, stakeholders noted other members of the district's Curriculum, Instruction, and Assessment (CIA) team, Heather Hall and Omer Hudson, as well as Director of Special Education, Hannah Watts as integral to moving district and school level curriculum work (e.g., teacher clarity, standards alignment, curriculum mapping and pacing) forward. Interviews consistently revealed principals, assistant principals, curriculum specialist, counselors, and then teachers as the school-level leaders. Interviews also noted principals received their guidance, direction, and support from the district CIA team.

What processes are in place to ensure that core curriculum is aligned with state standards processes and horizontally aligned within the district?

Curriculum documents and related artifacts (e.g., lesson and unit plans, pacing guides) revealed an intentional focus on teacher clarity and aligning curriculum to the Kentucky Academic Standards (KAS). Interviews and a review of evidence confirmed evidence-based curriculum resources support classroom instruction. Many stakeholder interviews also noted the district's commitment to curriculum mapping, pacing, and aligning curriculum to the KAS as the biggest positive change over the past few years.

School and district professional learning communities (PLCs) provide a possible structure for teachers to give and receive feedback on classroom-level curriculum, instruction, and assessment practices. Also, according to stakeholder interviews and a review of provided artifacts, monthly district PLCs allow for vertical and horizontal curriculum work. Additionally, "Ghost Walks" conducted by school and district leaders allow for opportunities to give formative, informal feedback to teachers based on their observations of empty classrooms after school (e.g., checking learning intentions and success criteria that are intended to guide instruction). A review of evidence suggested some feedback on teacher lesson plans occurred; however, some interviews suggested a more robust process during which teachers and school leaders engaged in a dialogue (e.g., on a

Google doc) regarding principal lesson plan feedback and teacher reflection. Many stakeholder interviews confirmed a collaborative refinement of the lesson plan template itself.

New teacher cadre meetings are scheduled monthly for teachers new to the district to support curriculum planning, incorporating instructional strategies, setting expectations, and providing individualized support. First-year teachers new to the district remain in the cadre for three years and are assigned a mentor teacher as well. Experienced teachers new to the district remain in the cadre for one year or more as needed. The cadre is facilitated by Heather Hall, district curriculum specialist.

The district has identified communication, ABRI (Academic and Behavioral Response to Intervention)/PBIS (Positive Behavioral Interventions and Supports), and curriculum as their “3 Big Rocks.” The curriculum component states, “The Breathitt County School district will support curriculum that is aligned to the Kentucky Core Academic Standards and that is designed to foster education, collaboration and creativity while meeting the needs of our learning community.” The monthly Feedback and Support Meeting is intended as the vehicle for monitoring many initiatives, including those around the “3 Big Rocks” and those impacting the core curriculum.

The district has made significant progress with identification and consistent implementation of specific curricular program usage in all schools. There is evidence of frequent formal and informal discussions about curriculum implementation.

How do you measure effectiveness of these processes?

Stakeholder interviews and a review of artifacts and evidence show a Breathitt County Central Office Leadership Team (COLT) meets regularly. School level PLCs allow time for teachers to measure effectiveness of curriculum alignment via student data analysis, although some reviewed PLC minutes revealed non-PLC-like discussions also occasionally occur. District PLCs provide structures for analyzing school level data (e.g., MAP) as well as reviewing and highlighting pacing guide progress and levels of implementation. The district CIA team utilizes an “Implementation Rubric,” three sections of which center on KAS alignment.

Stakeholder interviews and a review of evidence noted other measures of effectiveness such as reviewing student data notebooks, monitoring and providing feedback on lesson and unit plans, and eWalk walkthrough feedback. Some stakeholders also noted the use of “clarity boards,” which are intended to provide teachers and students a consistent location in the classroom on which to write and refer to success criteria and learning intentions, as well as a place school leaders can go to provide feedback.

What processes are in place to ensure that rigorous, engaging instructional strategies are used in classrooms?

There are established “District’s Non-Negotiables and High Expectations for Academics” including: high expectations, deep engagement, grade-appropriate activities and strong instruction. The most recent Comprehensive District Improvement Plan (CDIP) Goal 2, Objective 2, Strategy 1, states that the district will,

“Design and implement a process for ensuring curriculum (including resources), instruction and assessments are aligned to revised KAS.” There is some evidence that the district provides opportunities for staff to discuss rigor and student engagement through monthly district PLC meetings. There was evidence of the use of the district Implementation Rubric. However, the degree to which the Implementation Rubric translates into increased rigor is unclear. School leadership conducts walkthroughs using the eWalk and eleotTM instruments. There is evidence to support teachers receive immediate feedback from principals following each eWalk. Additionally, the District Leadership Team conducts eWalks to monitor and provide feedback to principals during the monthly feedback and support visits. A review of evidence and stakeholder interviews revealed the use of consistent lesson plan formats. Further, stakeholder interviews indicated that teachers also receive feedback on their lesson plan submissions on a regular basis. However, there was limited evidence to support monitoring of instructional adjustments based on the lesson plan feedback provided by administrators. Evidence supports the use of a Feedback Visit Action Plan following district walkthroughs to provide feedback to principals. In addition, Goal 1, Objective 1, Strategy 3 states the district will, “Design a system to support and monitor the implementation of active engagement strategies into classroom instruction.” Stakeholder interviews indicated that the district has provided five days of Kagan training, and that there is an expectation for cooperative learning strategies to be used by all teachers to positively impact student engagement. The monitoring and evaluation of the training’s impact is in the initial stages.

What evidences are there of alternative programming for students?

Alternative programming in Breathitt County is under the purview of Sabrina McElroy, Federal Programs Director, and includes Breathitt County Day Treatment Facility with an enrollment made up of court-ordered students and students from a number of nearby communities. A credit recovery program is housed at Breathitt County High School where students receive in-class teacher support in addition to an online curriculum. The Breathitt County Board Policy, under section Alternative Education (09.4341) states, “The purpose of the Board’s Alternative Education Program is to provide:

- * Learning activities that support innovative pathways and are aligned to college and career outcomes for all students.
- * A curriculum that is aligned with the Kentucky Academic Standards and the learning goals in each student’s Individual Learning Plan (ILP).
- * Successful student transition to the regular school assignment, when possible, or to post-secondary status.
- * A meaningful alternative to suspension and/or expulsion of a student.”

This is a Kentucky School Board Association (KSBA) required policy.

The Breathitt County Day Treatment Facility is both a residential and non-residential preparatory academy partially funded by the Department of Juvenile Justice (DJJ), Kentucky Educational Collaborative for State Agency Children (KECSAC), and the local board of education. Students receive individual and group counseling in addition to their recovery of credits and current online work using an online curriculum and face-to-face instruction.

Additional alternative programming includes Special Education services and 504 plan services. Interviews indicated three Functional Mental Disability (FMD) units (one at Breathitt County High School, one at Marie Roberts Caney elementary, one at Sebastian elementary) exist. These students are mainstreamed periodically during the day in accordance with their Individualized Education Plans (IEPs).

What documents, policies, procedures are being used to ensure curriculum/ special education requirements are being met?

A review of evidence and artifacts revealed a robust district Multi-tiered Systems of Support (MTSS) plan built around four key components: universal screener, program monitoring, data-based decision making, and multi-level prevention. Stakeholder interviews suggested this plan guided school and district level interventions and support. Additionally, interviews and artifact review revealed a CIA team matrix on which individual district team members provided information during weekly CIA check in meetings regarding planned supports for schools and the person responsible.

Stakeholder interviews and a review of evidence also revealed regular school and district level MTSS meetings during which teachers and school and district leaders engage in various discussions (e.g., those centered on social-emotional learning (SEL) lessons, student tiered placement updates, student behavior data, student achievement data) and a review of plus/deltas from previous meetings to inform the agenda as well as inform next steps. Many stakeholders could speak to school and district processes for moving students in and out of tiered supports.

Stakeholder interviews indicated evidence of professional learning on co-teaching models. Interviews also noted the training was effective and implementation of these models began with an emphasis on parallel and station teaching. Additionally, stakeholder interviews noted co-teaching items on the eWalk walkthrough instrument, as well as a separate co-teaching walkthrough. A review of evidence also highlighted a co-teaching model one-page flier created by the Director of Special Education (DoSE) for teacher use.

The Central Office Leadership Team (COLT) and CIA team review and discuss Kentucky School Board Association (KSBA) policies to determine levels of implementation, assess the degree to which the policy is currently appropriate according to the district's mission and vision, and revise as necessary. Policies are discussed with principals and then sent back to COLT before being presented to the local school board for approval. However, a review of artifacts and evidence suggested this process was not systematic.

How do you measure effectiveness of these processes?

The DoSE continues to implement monthly special education data meetings for the purpose of reviewing student data and progress monitoring. Additionally, the DoSE guides the work of MTSS school meetings, which are followed by MTSS district meetings. The DoSE, assisted by the district Literacy Coach, coached principals to help build teacher capacity in facilitating school level meetings. The Chief Academic Officer leads the Curriculum, Instruction, and Assessment (CIA) team's work on their school-based efforts through weekly and monthly check in meetings. The stated intent of these meetings is to identify supports needed at each school, and to identify people responsible for providing the supports. Multiple stakeholders described monthly

principal meetings as collaborative problem-solving forums where plus/deltas were addressed as action items. However, a review of principal meeting agendas and minutes suggested an opportunity for more collaborative discussion across departments to connect system wide, organizational work and less reporting out of information.

DEPLOYMENT

What evidence is there that the processes identified are deployed with fidelity throughout the organization?

Stakeholder interviews indicated a mostly system-wide understanding of Direct Explicit Instruction (DEI), also called “the gradual release of responsibility” model, as the district-wide instructional process. However, the degree to which every stakeholder had ownership of the process is unclear. A review of evidence and artifacts indicates opportunities to include DEI stages on the adopted daily lesson planning template. Additionally, some stakeholder interviews, confirmed by a review of evidence and artifacts, noted a co-teaching flier that allowed for quick reference of all models with an emphasis on parallel teaching and station teaching. Further, stakeholder interviews confirm programs (e.g., Wit & Wisdom, Foundations, Eureka Math, Amplify Science, TCI, Actively Learn, Engage NY) are used, and most were able to describe the process for determining congruency of these programs to the revised standards.

Multiple stakeholder interviews noted a need to ensure new teachers received appropriate additional training. As a result, a New Teacher Cadre meets regularly to provide support on a variety of topics (e.g., trauma-informed care, exploring the Kentucky Academic Standards) and engage in a book study (“What Good Teachers do Differently”). Additionally, the CIA team has identified experienced mentor teachers to work with new teachers. Mentor teachers sometimes attend New Teacher Cadre meetings with their mentees.

The district has fostered structures and processes (e.g., multiple school and district PLC meetings, grade level PLC/team meetings, Principal meetings, school and district MTSS meetings, COLT meetings, weekly and monthly CIA meetings) that allow opportunities for monitoring the fidelity of curriculum, instruction, assessment, and other continuous improvement efforts (e.g., highlighting 30-60-90 Day Plan progress using a red, yellow, and green code). However, opportunities still exist for more systematic monitoring efforts and evaluating for effectiveness.

LEARNING

What processes are in place to use data and information to improve learning processes?

The district has implemented multiple structures for which the stated intent is data-driven decision making. The PLC process (e.g., school level PLCs, Principal PLCs) is the mechanism designed to drive collaborative, data-informed discussions intended to inform student learning processes. This structure allows for intentional decisions to be made concerning curriculum, instruction, and assessment to reduce or eliminate curriculum gaps, while utilizing the PDSA (Plan-Do-Study-Act) continuous improvement cycle. District and school level PLC structures were consistently articulated in interviews and supported by artifact review. However, there was

a discrepancy between the PLC process articulated in stakeholder interviews (e.g., collaborative decision making) and the reviewed PLC agendas and minutes (e.g., share out of information, some of which may not fit the traditional PLC defined structure).

The school level Multi-tiered Systems of Support (MTSS) team informs the work of the district level MTSS team. The district and school level MTSS teams' purposes include broader, but similar, goals (e.g., review academic and behavior data, formulate plus/deltas, create action items from meeting deltas which become goals for the following month). School leaders share data implications and data analysis at district meetings.

The Chief Academic Officer leads the work of the Curriculum, Instruction, and Assessment (CIA) team. In turn, this team guides all curriculum, instruction, and assessment (e.g., standards alignment, teacher clarity, PLC guidance, literacy, MTSS guidance) work at the district and school levels. Multiple stakeholder interviews, confirmed by artifact and evidence review, stated this team's work as integral to the district's curricular evolution. Stakeholders also noted team members' visibility and support as positive changes in the district's academic culture of high expectations.

The "District's Non-Negotiables and High Expectations for Academics" states, "As a district we will ensure ALL students receive a guaranteed and viable curriculum by providing: consistent opportunities for students to work on grade-appropriate assignments; deep engagement of students in what they're learning; strong instruction where students do most of the thinking in a lesson; teachers who hold high expectations for students and believe they can meet grade-level standards." These non-negotiables are cogently supported in Goal 1 (proficiency goal), Goal 2 (separate academic indicator goal), Goal 3 (growth goal), and Goal 4 (achievement gap) of the Comprehensive District Improvement Plan (CDIP). Some stakeholders confirmed their participation in school (CSIP) and district (CDIP) level improvement planning; however, the degree to which these meetings were collaborative, meaningful, and included input from a diverse variety of appropriate stakeholders is still unclear.

What evidence is there that these are working?

Stakeholders consistently reiterated the intentional and focused work and support around curriculum, instruction, and assessment. Multiple stakeholders positively characterized current district curricular efforts and compared these efforts to those of previous years as having evolved. District and school level PLC agendas and minutes reflect a hybrid continuous improvement and "housekeeping" process, which may indicate an opportunity for adopting a more traditional PLC structure.

The Director of Special Education (DoSE) has guided work on a more robust district Multi-tiered Systems of Support (MTSS) plan to guide interventions in each school. Stakeholder interviews, confirmed by a review of evidence, noted knowledge of tiered instruction and students receiving instruction and interventions in all three tiers. School level MTSS meetings occur prior to and inform district level MTSS meetings. Academic and behavior data are reviewed and tracked in school meetings, and then discussed again in district meetings (e.g., to discuss what is working and what is not). Growth areas become action items and goals for the following month's agenda.

What data and information are used?

Stakeholder interviews and a review of evidence and artifacts revealed a data-driven PLC process to support instructional decision making. Measures of Academic Progress (MAP) data are used to identify and form tiered interventions. Other programs (e.g., Mini-MAP, ALEKS, DreamBox Learning, Reading Plus, Lexia) support intervention instruction and provide progress monitoring data. School and district level PLCs are utilized for curriculum planning and sharing of common data (e.g., formative and summative classroom assessment, MAP, PBIS data, Kentucky Summative Assessment). Stakeholder interviews confirmed that feedback is provided regularly through walkthroughs and on lesson plans. Some stakeholder interviews indicated a peer observation process allowing for collegial feedback.

INTEGRATION

How is the learning from each of the levels used to improve the overall system?

Based on artifact review and a plethora of interviews of building-level administrators, teachers, and district level leadership, evidence of a systematic continuous improvement cycle for teaching and learning appears in varying degrees of the implementation and monitoring phases across the Breathitt County School District. An intentional focus on the deployment of a standards-based curriculum for all students is apparent. Many protocols and systems have been developed to support the continuation of refinement of this work. Instructional processes (e.g., direct explicit instruction) have been implemented across the district, but an analysis of impact on the overall system was not yet clearly evidenced. There is some evidence that the next steps are impacting support for staff and student learning and that school and district leaders are moving toward monitoring for effectiveness; however, while this approach has moved from initial implementation, there is still opportunity for further development and improvement. An improved and enhanced district wide meeting structure supports this opportunity.

Instructional Management Recommendation:

- Continue to refine meeting structures that require dissemination of current departmental work share-outs, but with a focus on the linkage between roles and actionable steps to promote organizational effectiveness.
- Refine current mechanisms and protocols to ensure reflective feedback that elevates instructional practice, addresses how people learn, and improves curriculum that is congruent to Kentucky Academic Standards (KAS). Additionally, these structures should require evidence of the adjustment of lessons and instruction to ensure continuous improvement.
- Utilize systematic, collaborative processes to refine district and school improvement plans (e.g., CDIP and CSIP) to move from monitoring for compliance to evaluating all curriculum and improvement systems for effectiveness.

V. INSTRUCTIONAL MANAGEMENT- Career and Technical Education

a. Team Members: Karla Tipton and Crystal Whitaker

b. Interviewed: High School Principal, High School Counselor, CTE Teachers, District CTE Coordinator, High School Assistant Principals

APPROACH

Who is the leader of the curriculum and instructional processes in the district?

The high school principal is the leader of the Career and Technical Education(CTE) Department. The CTE department staff indicated that the administrative leadership team is supportive of the CTE programs. However, with the resignation of the high school principal, it leads to concerns of who will pick up this role and how the level of support will be delegated.

What processes are in place to ensure that core curriculum is aligned with state standards processes and horizontally aligned within the district?

During interviews, the CTE teachers discussed the curriculum followed for each of their program areas. The district has aligned the core content with the appropriate approved industry certifications. However, it was determined that all school level CTE staff were not participating in state sponsored CTE professional development.

How do you measure effectiveness of these processes?

During interviews all staff referred to follow-up data as a measurement to determine effectiveness. However, none of the staff could identify processes for who was actually collecting and analyzing the data. Although all staff were very aware of the data, there was still a disconnect within the district regarding where this responsibility fell and none of the staff interviewed had actually viewed the data themselves.

What processes are in place to ensure that rigorous, engaging instructional strategies are used in classrooms?

Interviews determined that the curriculum used is research-based. Breathitt County high school has put an increased focus on students participating in CTE programs. Staff indicated that student participation in CTE has become a priority of the school.

What evidences are there of alternative programming for students?

Interviews indicated CTE is becoming a bigger part of the curriculum and is no longer just a class to fill a student schedule. Observation of documentation showed that the district is following recommended pathways.

What documents, policies, procedures are being used to ensure curriculum/ special education requirements are being met?

During interviews, staff indicated that new policies and procedures have been implemented to streamline processes to ensure requirements are being met. One particular strength noted was regarding the one-on-one sessions that counselors are providing students to ensure CTE is a priority and that students are knowledgeable about choices and requirements. Also noted is the ACE aptitude test implemented to provide students with measurements to gauge skills and tailor instructional methods in CTE.

How do you measure effectiveness of these processes?

Upon review of the school report card, we determined that for the school year 2020-2021, 47% of students in Breathitt County high school have become CTE concentrators (two or more CTE credits) and 26% of students are completing pathways (at least 4 credits).

DEPLOYMENT

What evidence is there that the processes identified are deployed with fidelity throughout the organization?

There are now processes in place to allow communication between the district central office and the high school. The district CTE Coordinator attends the weekly PLC meetings with CTE teachers.

LEARNING

What processes are in place to use data and information to improve learning processes?

Interviews indicate that the school has made progress in the use of data to improve learning with fidelity. There is an understanding of the significance of the data itself, however, none of the staff interviewed were responsible for ensuring the data's effectiveness in CTE.

What data and information are used?

School level interviews indicated that formative and state assessment data is used. This included the use of CTE Follow-Up Data and State Transition Data.

According to the school report card, Breathitt County high school has had an increase in the number of CTE Concentrators and Completers over the last two years. In the school year 2019-2020, 40% of the students were Concentrators and 20% were Completers of CTE programs. For the school year 2020-2021, 47% of students were Concentrators and 26% were Completers of CTE programs.

INTEGRATION

How is the learning from each of the levels used to improve the overall system?

There is evidence that the high school has a process to ensure that student, community and business and industry needs are being met with the use of Advisory Councils. Over the last three years, the district has taken great strides in the growth of strengthening their advisory councils.

Career and Technical Education Recommendations:

- District leaders must ensure that processes are developed and implemented to address data collection and analysis.
- District and school leadership must develop and implement a plan for school level CTE staff to attend relevant CTE Professional Development.
- District leaders will need to ensure that staff roles and responsibilities are effectively delegated and continued with the resignation and impending retirement of key personnel.

STATE MANAGEMENT AUDIT REPORT OF FINDINGS

STATE FUNDED PRESCHOOL PROGRAM

BREATHITT COUNTY SCHOOL DISTRICT

Issued by:

Kentucky Department of Education (KDE)
Office of Special Education and Early Learning (OSEEL)
Early Learning

Date of Visit: September 19- 21, 2022

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Introduction and Purpose of Desk Review

KRS 157.3175 and 704 KAR 3:410 establish the requirements for state funded preschool programs. 704 KAR 3:410, Section 9(3) states, “A local school district preschool program shall be subject to evaluation by the Department of Education to determine the effectiveness of the statewide preschool program.” The Kentucky Department of Education (KDE) conducts monitoring activities to identify and correct noncompliance within the state funded preschool program.

Breathitt County School District (District) was designated by the Kentucky Board of Education (KBE) as a state-managed district on December 5, 2012. The District continued to be designated as a state-managed district after a second management audit was completed in October 2014. During the 2017-2018 school year, the Kentucky Department of Education (KDE) conducted a follow-up management audit. The purpose of the audit was to provide information and make recommendations to the commissioner and, ultimately, the KBE on whether state management should be extended in accordance with KRS 158.785.

The KDE returned to the District September 19-21, 2022, as a follow-up to the management audit.

Evidence Considered and Methodology

The monitoring team used various sources of information to triangulate data to support the review of the district’s preschool program. The monitoring team reviewed data obtained from a variety of sources, including:

- at least 10% of district student cumulative files
- district child count data from the 2021-2022 December 1 and March 1 Count
- district 2022- 2023 enrollment data
- district 2020-2021 kindergarten readiness data
- district policies and procedures as they pertain to state-funded preschool regulations
- interviews with the following individuals:
 - preschool coordinator
 - district selected preschool teachers at all preschool sites
 - district selected preschool assistant teachers at all preschool sites
 - school administration at all preschool sites
- school visits, including classroom walkthroughs at all preschool sites

The information considered and resulting conclusions are addressed below in the *Findings of Fact and Conclusions* sections.

Preschool Student Cumulative File Reviews

For a review of files, the state funded preschool team reviewed cumulative files randomly selected by the district representing 10% of the state-funded preschool enrollment from the district.

Documentation of Compliance

This section of the report addresses a review of district evidence of compliance with the preschool education program regulation, [704 KAR 3:410](#). Areas marked with “Yes” were found in compliance and areas marked “No” were out of compliance.

Program Structure and Personnel	Yes	No
1. <i>Eligibility</i> 704 KAR 3:410, Section 2	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. <i>Program Operation</i> 704 KAR 3:410, Section 6	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. <i>Staffing/Teacher Credentials</i> 704 KAR 3:410, Section 7	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. <i>Contracting</i> 704 KAR 3:410, Section 4	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. <i>Attendance</i> 704 KAR 3:410, Section 5	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. <i>Professional Development</i> 704 KAR 3:410, Section 7	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. <i>Head Start Collaboration</i> KRS 157.3175	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Environment	Yes	No
8. <i>Ratio and Staffing</i> 704 KAR 3:410, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. <i>Developmentally Appropriate Practices</i> 704 KAR 3:410, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. <i>Routines</i> 704 KAR 3:410, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. <i>Equipment and Materials</i> 704 KAR 3:410, Section 6	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. <i>Space</i> 704 KAR 3:410, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>

13. <i>Individual Needs of Children</i> 704 KAR 3:410, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Curriculum and Assessment	Yes	No
14. <i>Assessment of Children</i> 704 KAR 3:410, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
15. <i>Annual Evaluation of Preschool Program</i> 704 KAR 3:410, Section 9	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. <i>Student Information</i> 704 KAR 3:410, Section 5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17. <i>Screening</i> 704 KAR 3:410, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Health, Safety and Nutrition	Yes	No
18. <i>Meals</i> 704 KAR 3:410, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19. <i>Safety Policies</i> 704 KAR 3:410, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
20. <i>Transportation</i> 704 KAR 3:410, Section 8	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Families and Communities	Yes	No
21. <i>Recruitment</i> 704 KAR 3:410, Section 5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
22. <i>Parent/Family Involvement</i> 704 KAR 3:410, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
23. <i>Wrap Around Services</i> 704 KAR 3:410, Section 8	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Findings of Noncompliance

Area Reviewed	Regulatory Authority
Issue #1 Program Operation	704 KAR 3:410, Section 6(10) This statute establishes the program will provide individual, small group, and large group activities for every student.
Issue #2 Attendance Records	704 KAR 3:410, Section 5(4) This administrative regulation establishes the maintenance of daily records.
Issue #3 Equipment and Materials	704 KAR 3:410, Section 6(15) b This administrative regulation establishes the quality and storage of equipment and materials.
Issue #4 Annual Evaluation of Preschool Program	704 KAR 3:410, Section 9(1) This administrative regulation establishes the requirements for the annual evaluation of the preschool program.

Findings of Fact and Conclusions

Issue #1 – Program Operation

Findings of Fact:

According to [704 KAR 3:410, Section 6 \(10\)\(a\)](#), the program shall provide a supportive social and emotional climate which enhances children's understanding of themselves as individuals, and in relation to others, by providing for individual, small group, and large group activities.

1. Multiple preschool classroom schedules, submitted by the district, do not provide for small group activities.
2. During the preschool classroom site visits, no small groups and one large group was observed.
3. The district lacked evidence of providing consistent small and large group activities.

Conclusions (Issue #1): Program Operation

1. Without establishing district-wide programmatic preschool structural guidelines, the district cannot consistently provide all preschool students with the opportunity to participate in individual, small group, and large group activities.
2. The district is in violation of [704 KAR 3:410, Section 6 \(10\)\(a\)](#).

Issue #2 – Attendance Records

Findings of Fact:

According to [704 KAR 3:410, Section 5 \(4\)](#), the daily attendance records shall be maintained.

1. Current Infinite Campus records document an enrollment of twelve children district-wide that qualify for state-funded preschool.
2. During the site visits, there were 39 students present.
3. Current Infinite Campus records do not represent the current preschool enrollment.

Conclusions (Issue #2): Attendance Records

1. The district is not maintaining accurate attendance records based on lack of enrollment data.
2. The district is in violation of to [704 KAR 3:410, Section 5 \(4\)](#).

Issue # 3 – Equipment and Materials

Findings of Fact:

According to the standards of [704 KAR 3:410, Section 6 \(15\) b](#), equipment and materials should be safe, durable, and kept in good condition. As well as, stored in a safe and orderly fashion when not in use.

1. Prior to the students entering the playground at Highland Turner Elementary, there were various broken materials, parts of apparatuses not attached to structures, adult chairs and outdoor items scattered around the playground. There was also a damaged plastic tunnel.
2. After entering the playground with the children, the teachers cleaned the area and removed items to outside of the fence. The damaged plastic tunnel could not be removed without additional help.

Conclusion: (Issue #3) Equipment and Materials

1. Procedures were not in place to meet the standards of 704 KAR 3:410, Section 6 (15) prior to children being present in the outdoor space.
2. The district is in violation of [704 KAR 3:410, Section 6 \(15\) b.](#)

Issue # 4 – Annual Evaluation of the Preschool Program**Findings of Fact:**

According to the standards of [704 KAR 3:410, Section 9\(1\)](#), staff and other professionals shall be involved in evaluating the local preschool program's effectiveness in meeting the needs of participating children.

1. During staff interviews, staff stated the district surveyed the parents about the preschool program.
2. Staff was not aware of a staff survey that allowed for evaluation of the program's effectiveness.

Conclusion: (Issue #4) Annual Evaluation of the Preschool Program

1. Staff is not provided an opportunity to evaluate the preschool program.
2. The district is in violation of [704 KAR 3:410, Section 9\(1\)](#).

CORRECTIVE ACTION PLAN (CAP):

Deficiencies specified in this report shall be the basis for the district and the KDE to jointly develop a corrective action plan (CAP) for review and approval by the KDE. Prior to the development of the CAP, the district shall have the opportunity to submit additional information to verify or clarify issues related to this report. Each CAP shall be monitored and enforced by the KDE.

A CAP shall be submitted to the KDE no later than thirty (30) business days after the district receives the report of noncompliance. The CAP shall include:

- a) A statement of the matter to be corrected; and
- b) The steps the district shall take to correct the problem and document compliance.

Within thirty (30) business days of receiving the CAP, the KDE shall notify the district of the status of the CAP. If the KDE rejects the CAP, the district shall have fifteen (15) business days to submit a new CAP.

A CAP approved by the KDE shall be monitored and shall be an official document requiring the district to meet the specified activities set forth therein. The KDE shall not initiate further sanctions for non-compliance addressed in the CAP during the time period specified in the CAP unless requested by the district.

Any noncompliance verified by monitoring shall be corrected within twelve (12) months from the date of the notification to the district of the noncompliance.

Appendix A – Review of Student-Specific Cumulative Records

All student records are in compliance with all items reviewed from 704 KAR 3:410, Section 5(2) and Section 6(7)(d) either in the classroom folder or Infinite Campus.

**IDEA Management Audit Data Verification Report
 Breathitt County School District
 September 19-21, 2022**

General Information	
Focus Areas Reviewed:	<ul style="list-style-type: none"> • Discipline • Eligibility • Individual Education Program (IEP) Development and Implementation
Data Sources:	<ul style="list-style-type: none"> • Review of Student Due Process Files • Interviews • School Visits
Office of Special Education and Early Learning (OSEEL) Monitoring Team Members:	<ul style="list-style-type: none"> • Allison Johnson • April Pieper • Erma White • Jessica Jones

Introduction and Purpose of Visit

Breathitt County School District (District) was designated by the Kentucky Board of Education (KBE) as a state-managed district on December 5, 2012. The District continued to be designated as a state-managed district after a second management audit was completed in October 2014. During the 2017-2018 school year, the Kentucky Department of Education (KDE) conducted a follow-up management audit. The purpose of the audit was to provide information and make recommendations to the commissioner and, ultimately, the KBE on whether state management should be extended in accordance with [KRS 158.785](#).

During the 2017-2018 management audit, the OSEEL substantiated systemic findings of noncompliance under the Individuals with Disabilities Education Act (IDEA) related to discipline, eligibility and IEP development and implementation. An IDEA Corrective Action Plan (CAP) was developed pursuant to [707 KAR 1:380, Section 1](#) and closed within the one-year timeline on August 29, 2019.

The OSEEL returned to the District as part of the KDE consolidated state monitoring (CSM) process from March 22-25, 2021 with a focus on IEP development and implementation including post-secondary transition. The OSEEL monitoring team identified numerous systemic and student-specific violations concerning IEP development and implementation. A CAP was developed in consultation with the new district special education administrator. The District completed all required actions related to the CSM CAP, including a review of updated data specified in the [Office of Special Education Programs \(OSEP\) Memo 09-02](#), within the one-year timeline on April 4, 2022.

The KDE returned to the District September 19-21, 2022, as a follow-up to the management audit. The OSEEL staff focused on the areas of discipline, eligibility and IEP development and implementation.

Monitoring Team Members

The OSEEL monitoring team consisted of:

- Allison Johnson
- April Pieper
- Erma White
- Jessica Jones

Evidence Considered

The monitoring team considered the following evidence obtained from multiple sources to validate findings:

- Reviews of randomly selected student due process files from the 2020-2021 and 2021-2022 school years (including Admissions and Release Committee (ARC) Conference Summary Reports, IEPs and related documents)
- Breathitt County Special Education Policies and Procedures
- Positive Behavioral Interventions and Supports
- [Breathitt County School District Multi-Tiered System Supports \(MTSS\) Plan](#)
- Interviews with the following individuals:
 - regular education teachers (7)
 - special education teachers (20)
 - director of special education (1)
 - speech-language pathologists (2)
 - principals (3)
 - assistant principals (2)
- Visits to the following locations:
 - Breathitt County High School
 - Sebastian Elementary School
 - Highland Turner Elementary School
 - Mary Roberts Caney Elementary School
 - Breathitt County Day Treatment
 - Breathitt County Board of Education

Summary of the Monitoring Visit

The OSEEL conducted onsite monitoring which included interviews with district and school personnel as well as a review of student due process files. Based on the analysis of data, the OSEEL has substantiated significant growth regarding discipline, eligibility and IEP development and implementation throughout the District.

The District is to be commended for its heightened focus on providing special education and related services to students with disabilities. Additionally, how educators support each other across the District is to be celebrated. In August of 2022, several eastern Kentucky counties, including Breathitt, were devastated due to massive flooding. Following this, the District provided mental health and grief counseling support for students and staff.

Multiple staff indicated in interviews they receive superior support and resources from the Director of Special Education (DoSE) and the Special Education Administrative Assistant. The DoSE facilitates staff awareness of regulatory requirements concerning timelines by providing monthly updates of ad hoc reports from Infinite Campus to school administrators and special education staff. Additional strengths noted include:

- New special education teachers discussed a robust district mentorship program for new special education teachers and identified their mentors as positive supports.
- At the high school level, case managers follow their caseload from seventh-grade entry until graduation, which allows case managers to develop strong relationships with students and facilitate increased family engagement.
- The special education staff were able to demonstrate, through interviews, their knowledge of special education policies and procedures as it pertains to eligibility and IEP development and implementation.
- Each school has an MTSS plan. Student MTSS intervention data is used in the evaluation and eligibility process.
- As a result of the management audit in the 2017-2018 school year, staff reported Kentucky Academic and Behavioral Response to Intervention (KY-ABRI) supported the District with the implementation of districtwide Positive Behavioral Interventions and Supports (PBIS) system.
- According to staff interviewed, student behaviors have improved significantly since the District began a targeted focus on implementing PBIS. This is supported by the review of student behavior records. Based on the 38 student records reviewed, no student was removed 10 or more school days during the 2020-2021 or the 2021-2022 school years.
- Staff could articulate the District's policies and procedures regarding manifestation determination.
- According to staff interviews, an ARC meeting must be convened to review student behavior once the student obtains a total of seven days of school removals.

Areas of Student-Specific and Systemic Compliance and Noncompliance

Tables 1A-H contain the list of items from the 2022-2023 [Compliance Record Review](#) document used by the monitoring team to determine the compliance status of the individual student files reviewed. Due to confidentiality concerns, individual student names are not provided in this report. A separate list will be made available to the DoSE with student-specific information.

Y = record is compliant for specific regulation
 N = record is noncompliant for specific regulation
 NA = not applicable

Student-Specific Compliance and Noncompliance

Systemic is noted by findings of noncompliance in two or more individual student files and are highlighted in yellow.

Table 1A IEP Development and Implementation

	320.3.1	320.3.4	320.3.2	320.3.3	320.2.6	320.5.1	320.5.7a
Student 1	Y	Y	NA	NA	Y	Y	Y
Student 2	Y	Y	NA	NA	Y	Y	Y
Student 3	Y	Y	NA	NA	Y	Y	Y
Student 4	Y	Y	NA	NA	Y	Y	Y
Student 5	Y	Y	NA	NA	Y	Y	Y
Student 6	Y	Y	NA	NA	Y	Y	Y
Student 7	Y	Y	NA	NA	Y	Y	Y
Student 8	Y	Y	NA	NA	Y	Y	Y
Student 9	Y	Y	NA	NA	Y	Y	Y
Student 10	Y	Y	NA	NA	Y	Y	Y
Student 11	Y	Y	NA	NA	Y	Y	Y
Student 12	Y	Y	NA	NA	Y	Y	Y
Student 13	Y	Y	NA	NA	Y	Y	Y
Student 14	Y	Y	NA	NA	Y	Y	Y
Student 15	Y	Y	NA	NA	Y	Y	Y
Student 16	Y	Y	NA	NA	Y	Y	Y
Student 17	Y	Y	NA	NA	Y	Y	Y
Student 18	Y	Y	NA	NA	Y	Y	Y
Student 19	Y	Y	NA	NA	Y	Y	Y
Student 20	Y	Y	NA	NA	Y	Y	Y
Student 21	Y	Y	NA	NA	Y	Y	Y
Student 22	Y	Y	NA	NA	Y	Y	Y
Student 23	Y	Y	NA	NA	Y	Y	Y
Student 24	Y	Y	NA	NA	Y	Y	Y
Student 25	Y	Y	NA	NA	Y	Y	Y
Student 26	Y	Y	NA	NA	Y	Y	Y
Student 27	Y	Y	NA	NA	Y	Y	Y
Student 28	Y	Y	NA	NA	Y	Y	Y
Student 29	Y	Y	NA	NA	Y	Y	Y
Student 30	Y	Y	NA	NA	Y	Y	Y
Student 31	Y	Y	NA	NA	Y	Y	Y
Student 32	Y	Y	NA	NA	Y	Y	Y

	320.3.1	320.3.4	320.3.2	320.3.3	320.2.6	320.5.1	320.5.7a
Student 33	Y	Y	NA	NA	Y	Y	Y
Student 34	Y	Y	NA	NA	Y	Y	Y
Student 35	Y	Y	NA	NA	Y	Y	Y
Student 36	Y	Y	NA	NA	Y	Y	Y
Student 37	Y	Y	NA	NA	Y	Y	Y
Student 38	Y	Y	NA	NA	Y	Y	Y

Table 1A (Continued) IEP Development and Implementation

	320.5.2	320.5.7b	320.5.13	320.5.8	320.5.10	320.5.9	350.1.8
Student 1	Y	Y	Y	Y	Y	Y	Y
Student 2	Y	Y	Y	Y	Y	Y	Y
Student 3	Y	Y	Y	Y	Y	Y	Y
Student 4	Y	Y	Y	Y	Y	Y	Y
Student 5	Y	Y	Y	Y	Y	Y	Y
Student 6	Y	Y	Y	Y	Y	Y	Y
Student 7	Y	Y	Y	Y	Y	Y	Y
Student 8	Y	Y	Y	Y	Y	Y	Y
Student 9	Y	Y	Y	Y	Y	Y	Y
Student 10	Y	Y	Y	Y	Y	Y	Y
Student 11	Y	Y	Y	Y	Y	Y	Y
Student 12	Y	Y	Y	Y	Y	Y	Y
Student 13	Y	Y	Y	Y	Y	Y	Y
Student 14	Y	Y	Y	Y	Y	Y	Y
Student 15	Y	Y	Y	Y	Y	Y	Y
Student 16	Y	Y	Y	Y	Y	Y	Y
Student 17	Y	Y	Y	Y	Y	Y	Y
Student 18	Y	Y	Y	Y	Y	Y	Y
Student 19	Y	Y	Y	Y	Y	Y	Y
Student 20	Y	Y	Y	Y	Y	Y	Y
Student 21	Y	Y	Y	Y	Y	Y	Y
Student 22	Y	Y	Y	Y	Y	Y	Y
Student 23	Y	Y	Y	Y	Y	Y	Y
Student 24	Y	Y	Y	Y	Y	Y	Y
Student 25	Y	Y	Y	Y	Y	Y	Y
Student 26	Y	Y	Y	Y	Y	Y	Y
Student 27	Y	Y	Y	Y	Y	Y	Y
Student 28	Y	Y	Y	Y	Y	Y	Y
Student 29	Y	Y	Y	Y	Y	Y	Y
Student 30	Y	Y	Y	Y	Y	Y	Y
Student 31	Y	Y	Y	Y	Y	Y	Y

	320.5.2	320.5.7b	320.5.13	320.5.8	320.5.10	320.5.9	350.1.8
Student 32	Y	Y	Y	Y	Y	Y	Y
Student 33	Y	Y	Y	Y	Y	Y	Y
Student 34	Y	Y	Y	Y	Y	Y	Y
Student 35	Y	Y	Y	Y	Y	Y	Y
Student 36	Y	Y	Y	Y	Y	Y	Y
Student 37	Y	Y	Y	Y	Y	Y	Y
Student 38	Y	Y	Y	Y	Y	Y	Y

Table 1A (Continued) IEP Development and Implementation

	350.1.9	320.5.12	320.7.1
Student 1	Y	Y	Y
Student 2	Y	Y	Y
Student 3	Y	Y	Y
Student 4	Y	Y	Y
Student 5	Y	Y	Y
Student 6	Y	Y	Y
Student 7	Y	Y	Y
Student 8	Y	Y	Y
Student 9	Y	Y	Y
Student 10	Y	Y	Y
Student 11	Y	Y	Y
Student 12	Y	Y	Y
Student 13	Y	Y	Y
Student 14	Y	Y	Y
Student 15	Y	Y	Y
Student 16	Y	Y	Y
Student 17	Y	Y	Y
Student 18	Y	Y	Y
Student 19	Y	Y	Y
Student 20	Y	Y	Y
Student 21	Y	Y	Y
Student 22	Y	Y	Y
Student 23	Y	Y	Y
Student 24	Y	Y	Y
Student 25	Y	Y	Y
Student 26	Y	Y	Y
Student 27	Y	Y	Y
Student 28	Y	Y	Y
Student 29	Y	Y	Y
Student 30	Y	Y	Y

	350.1.9	320.5.12	320.7.1
Student 31	Y	Y	Y
Student 32	Y	Y	Y
Student 33	Y	Y	Y
Student 34	Y	Y	Y
Student 35	Y	Y	Y
Student 36	Y	Y	Y
Student 37	Y	Y	Y
Student 38	Y	Y	Y

Table 1B Evaluation

	300.3.3a.	300.3.3b.	300.3.4	300.4.10	300.4.1.	300.4.2.	300.4.5.
Student 3	NA	NA	Y	Y	Y	Y	Y
Student 4	NA	NA	Y	Y	Y	Y	Y
Student 5	NA	NA	Y	Y	Y	Y	Y
Student 6	NA	NA	Y	Y	Y	Y	Y
Student 8	NA	NA	Y	Y	Y	Y	Y
Student 10	NA	NA	Y	Y	Y	Y	Y
Student 12	NA	NA	Y	Y	Y	Y	Y
Student 13	Y	Y	Y	Y	Y	Y	Y
Student 14	NA	NA	Y	Y	Y	Y	Y
Student 15	NA	NA	Y	Y	Y	Y	Y
Student 16	NA	NA	Y	Y	Y	Y	Y
Student 17	NA	NA	Y	Y	Y	Y	Y
Student 21	NA	NA	Y	Y	Y	Y	Y
Student 22	Y	Y	Y	Y	Y	Y	Y
Student 23	NA	NA	Y	Y	Y	Y	Y
Student 25	NA	NA	Y	Y	Y	Y	Y
Student 26	Y	Y	Y	Y	Y	Y	Y
Student 27	Y	Y	Y	Y	Y	Y	Y
Student 28	Y	Y	Y	Y	Y	Y	Y
Student 29	Y	Y	Y	Y	Y	Y	Y
Student 30	Y	Y	Y	Y	Y	Y	Y
Student 31	Y	Y	Y	Y	Y	Y	Y
Student 32	Y	Y	Y	Y	Y	Y	Y
Student 33	Y	Y	Y	Y	Y	Y	Y
Student 34	Y	Y	Y	Y	Y	Y	Y
Student 36	Y	Y	Y	Y	Y	Y	Y
Student 37	Y	Y	Y	Y	Y	Y	Y

Student 38	Y	Y	Y	Y	Y	Y	Y
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Table 1B (Continued) Evaluation

	300.4.14.	300.4.15	300.4.16.
Student 3	Y	NA	NA
Student 4	Y	Y	Y
Student 5	Y	NA	NA
Student 6	Y	Y	Y
Student 8	Y	NA	NA
Student 10	Y	NA	NA
Student 12	Y	NA	NA
Student 13	Y	NA	NA
Student 14	Y	NA	NA
Student 15	Y	NA	NA
Student 16	Y	NA	NA
Student 17	Y	NA	NA
Student 21	Y	NA	NA
Student 22	Y	NA	NA
Student 23	Y	NA	NA
Student 25	Y	NA	NA
Student 26	Y	NA	NA
Student 27	Y	NA	NA
Student 28	Y	NA	NA
Student 29	Y	NA	NA
Student 30	Y	NA	NA
Student 31	Y	NA	NA
Student 32	Y	NA	NA
Student 33	Y	NA	NA
Student 34	Y	NA	NA
Student 36	Y	NA	NA
Student 37	Y	NA	NA
Student 38	Y	NA	NA

Table 1C Eligibility-Mild Mental Disability

	MMD
Student 3	Y
Student 4	Y
Student 5	Y
Student 8	Y
Student 15	Y

Table 1D Eligibility-Functional Mental Disability

	FMD
Student 6	Y
Student 12	Y

Table 1E Eligibility-Speech Language Impairment

	SLI
Student 10	Y
Student 17	Y
Student 21	Y
Student 23	Y
Student 26	Y
Student 28	Y
Student 29	Y
Student 30	Y
Student 31	Y
Student 32	Y
Student 33	Y
Student 34	Y
Student 37	Y
Student 38	Y

Table 1F Eligibility-Developmental Delay

	DD
Student 13	Y
Student 22	Y
Student 27	Y
Student 36	Y

Table 1G Eligibility-Other Health Impairment

	OHI
Student 25	Y

Table 1H Eligibility-Autism

	AUT
Student 14	Y
Student 16	Y

Breathitt County Student-Specific Compliance

The district is **in compliance** based on a review of student-specific data related to discipline, eligibility determinations, and IEP development and implementation.

Breathitt County Systemic Compliance

The district does not demonstrate any findings of systemic noncompliance.

STATE MANAGEMENT AUDIT REPORT OF FINDINGS
GIFTED EDUCATION PROGRAM
BREATHITT COUNTY SCHOOL DISTRICT

Issued by:
Kentucky Department of Education (KDE)
Office of Special Education and Early Learning (OSEEL)
Division of IDEA Implementation and Preschool (DIIP)
Dates of Visit: September 19-21, 2022

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Introduction and Purpose of the Review

704 KAR 3:285 establishes the requirements for programs for gifted and talented students. According to 704 KAR 3:285, Section 9 (4), “State funding to a district shall be contingent upon:

- (a) Employing properly certified personnel to administer and teach in the program;
- (b) The annual submission of a local district gifted education year-end report;
- (c) A summative evaluation of the program and student progress; and
- (d) Complying with this administrative regulation.”

Breathitt County School District (District) was designated by the Kentucky Board of Education (KBE) as a state-managed district on December 5, 2012. The District continued to be designated as a state-managed district after a second management audit was completed in October 2014. During the 2017-2018 school year, the Kentucky Department of Education (KDE) conducted a follow-up management audit. The purpose of the audit was to provide information and make recommendations to the commissioner and, ultimately, the KBE on whether state management should be extended in accordance with [KRS 158.785](#).

The OSEEL returned to the District as part of the KDE consolidated state monitoring (CSM) process from March 22 - 25, 2021. The Gifted and Talented (GT) Lead identified regulation and student specific violations. A Corrective Action Plan (CAP) was developed, and all noncompliance was verified to be corrected.

The KDE returned to the District September 19-21, 2022, as a follow-up to the management audit.

Evidence Considered and Methodology

The GT Lead used various sources of information to triangulate, or piece together, what was happening in the district. The information considered and resulting conclusions are addressed below in the *Findings of Fact and Conclusions* sections. These sources include:

- district *QA Gifted and Talented Report* generated from Infinite Campus
- student GT files with the following categories as identified in KRS 157.200 (1)(n):
 - general intellectual aptitude
 - specific academic aptitude
 - creative or divergent thinking
 - psychosocial or leadership skills
 - visual or performing arts
- district policies and procedures as they pertain to gifted regulations

- interviews with the following individuals:
 - GT Coordinator
 - GT Teacher(s)
 - District teachers
 - Parents/families of gifted students

GT File Reviews

For a review of files, the GT Lead selected 10 State Student Identification (SSID) numbers from the district *QA Gifted and Talented Report* generated in Infinite Campus. The GT Lead provided the district with SSID numbers and requested GT records such as Gifted Student Service Plans (GSSP), Progress Reports and identification evidence for those students. The district uploaded the requested documents for the GT Lead desk review.

Documentation of Compliance

This section of the report addresses a review of district documentation for compliance with the gifted regulation, [704 KAR 3:285](#). Areas marked with “Yes” were found in compliance and areas marked “No” were out of compliance.

POLICIES AND PROCEDURES	Yes	No
1. <i>Policies and Procedures</i> 704 KAR 3:285, Section 2	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. <i>Individualized Parent Notification, Input and Requests</i> 704 KAR 3:285, Section 3(6)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. <i>Equal Access Process</i> 704 KAR 3:285, Section 3(3)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. <i>Evidence of Eligibility</i> 704 KAR 3:285, Section 3(9), (11) and (12)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. <i>Progress Reporting</i> 704 KAR 3:285, Section 5(3)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
SERVICES AND CURRICULUM	Yes	No
6. <i>Service Delivery</i> 704 KAR 3:285, Section 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. <i>Teacher Credentials</i> 704 KAR 3:285, Section 8	<input checked="" type="checkbox"/>	<input type="checkbox"/>
PROGRAM EVALUATION	Yes	No
8. <i>Annual Program Evaluation</i> 704 KAR 3:285, Section 5(1)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. <i>Instructional Planning</i> 704 KAR 3:285, Section 5(2)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
FUNDING AND PERSONNEL	Yes	No
10. <i>Direct Services</i> 704 KAR 3:285, Sections 9	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. <i>Instructional Personnel</i> 704 KAR 3:285, Section 9(1)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12. <i>Professional Development</i> 704 KAR 3:285, Section 8(2)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13. <i>Gifted Education Coordinator</i> 704 KAR 3:285, Section 9(3)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Conclusion

Based on documents submitted through the State Management Audit Google drive, GT student file reviews, interviews with parents of GT students and district staff there are no findings of noncompliance for [704 KAR 3:285](#).

Appendix A – Review of Student-Specific Records

Student #1 Findings

The student record is in compliance with all items reviewed from 704 KAR 3:285, Section 3 (12).

Student #2 Findings

The student record is in compliance with all items reviewed from 704 KAR 3:285, Section 3 (12).

Student #3 Findings

The student record is in compliance with all items reviewed from 704 KAR 3:285, Section 3 (12).

Student #4 Findings

The student record is in compliance with all items reviewed from 704 KAR 3:285, Section 3 (12).

Student #5 Findings

The student record is in compliance with all items reviewed from 704 KAR 3:285, Section 3 (12).

Student #6 Findings

The student record is in compliance with all items reviewed from 704 KAR 3:285, Section 3 (12).

Student #7 Findings

The student record is in compliance with all items reviewed from 704 KAR 3:285, Section 3 (12).

Student #8 Findings

The student record is in compliance with all items reviewed from 704 KAR 3:285, Section 3 (12).

Student #9 Findings

The student record is in compliance with all items reviewed from 704 KAR 3:285, Section 3 (12).

Student #10 Findings

The student record is in compliance with all items reviewed from 704 KAR 3:285, Section 3 (12).