

SIMPSON COUNTY SCHOOL DISTRICT MISSISSIPPI

COMPLIANCE REPORT

Limited Internal Control and Compliance Review Management
For the year ended *June 30, 2020*

SHAD WHITE
State Auditor

Stephanie C. Palmertree, CPA, CGMA
Deputy State Auditor
Charlotte L. Duckworth
Director, *Compliance Audit Division*



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STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
AUDITOR

Limited Internal Control and Compliance Review Management Report

Simpson County School District
111 Education Lane
Mendenhall, MS 394114

Dear Simpson County School Board:

Enclosed for your review are the Limited Internal Control and Compliance Review Findings for the Simpson County School District for the fiscal year 2020. In these findings, the Auditor's Office recommends the Simpson County School District:

1. Strengthen Internal Controls and Ensure Compliance with State Law over Bank Reconciliations;
2. Strengthen Internal Controls over Activity Fund Cash Receipts and Deposits;
3. Strengthen Internal Controls and Ensure Compliance with State Law over Sixteenth Section Appraisals, Lease Payments, Revenue, and Taxes;
4. Ensure Compliance with State Law over Financial Statements;
5. Ensure Compliance with State Law over Budgeted Expenditures;
6. Ensure Compliance with State Law over Employee Verifications;
7. Ensure Compliance with State Law over Statements of Economic Interest; and
8. Ensure Compliance with State Law over Reemployment of Retired Public Employees.

Please review the recommendations and submit a plan to implement them by September 21, 2022. The enclosed findings contain more information about our recommendations. During future engagements, we may review the findings in this management report to ensure procedures have been initiated to address these findings.

This report is intended solely for the information and use of management, individuals charged with governance and Members of the Legislature and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

I hope you find our recommendations enable Simpson County School District to carry out its mission more efficiently. If you have any questions or need more information, please contact me.

Sincerely,

A handwritten signature in blue ink that reads "Stephanie C. Palmertree".

STEPHANIE PALMERTREE, CPA, CGMA
Deputy State Auditor
Office of the State Auditor

The Office of the State Auditor has completed its limited internal control and compliance review of the Simpson County School District for the year ended **June 30, 2020**.

Our procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been met. Also, our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be weaknesses. In accordance with *Section 7-7-211, Mississippi Code Annotated (1972)*, the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

We identified certain deficiencies in internal control over financial reporting that we consider to be a *material weakness* in internal control and certain deficiencies in internal control that we consider to be *significant deficiencies* in internal control. These matters are noted under the headings **MATERIAL WEAKNESS** and **SIGNIFICANT DEFICIENCIES**. We also noted certain deficiencies in controls that we noted under the heading **OTHER DEFICIENCIES**.

In addition, while performing our review, we noted certain instances of noncompliance with State laws that require the attention of management. These matters are noted under the heading **INSTANCES OF NONCOMPLIANCE WITH STATE LAW**.

MATERIAL WEAKNESS

Finding 1: The School District Should Strengthen Internal Controls and Ensure Compliance with State Law over Bank Reconciliations.

Internal Control Deficiency: Management is responsible for ensuring that the assets of the District are safeguarded and transactions are properly documented in the District's financial records. A critical aspect of internal controls is to ensure outstanding checks and deposits are balanced per the District's bank statements and reconciled against the amount of cash listed on the District's general ledger. The reconciliation process enables the Business Office to make adjusting journal entries to correct any mistakes or unrecorded items in the District's financial records.

Applicable State Law: *Section 37-9-18, Mississippi Code Annotated (1972)*, requires all financial reports be submitted to the local school board. The financial statement reports submitted to the Board includes reconciled bank statements, statement of revenues and expenditures, current budget status, monthly cash-flows, and current fund equity balances at each regularly scheduled meeting. In addition, these reports must be spread upon the minutes.

Mississippi Department of Education Policy Manual, Chapter 71, Rule 71.3, Required Monthly Reports to be Furnished to Local School Board, states, "All bank statements should be reconciled within 30 days of receipt. Presentation of reconciled bank statements should be made at the next regular board meeting after the bank statements are reconciled to the District's general ledger cash balances in a timely and accurate manner."

Finding Detail: During the testing of the School District's bank reconciliations and review of its Board minutes, the auditor noted the following exceptions:

- The bank reconciliations were not presented to the School Board for the period of July 1, 2019 through June 30, 2020;
- There were outstanding checks totaling **\$161,364** from 2002 to 2019 that had not been written-off; and
- Fourteen bank reconciliations were carrying outstanding transfers identified and un-identified, refunds, inter-fund loans, voided checks, banking errors, posting errors, and overpayments. Also, other journal entries noted as outstanding deposits and outstanding checks that had not been booked within the District's general ledger – in some cases not since 2008. The unrecorded/booked entries totaled **(\$3,256,617)**:
 - Operating Account, Unemployment Compensation, Hennington Shivers Scholarship, District Maintenance Accounts – **(\$2,858,992)**;
 - Accounts Payable and Accounts Payable Clearing Account – **(\$7,375)**;
 - Two Payroll Accounts – **(\$12,404)**;
 - Central Office Activity and Activity Athletic Fund Accounts - **\$129,611**;
 - Food Service and Child Nutrition Accounts – **(\$387,371)**;
 - Forestry Escrow and Forestry Compensation Accounts – **(\$28,574)**;
 - Two Sixteenth Section Interest Accounts – **(\$28,919)**;
 - Three Sixteenth Section Principal Accounts – **(21,593)**;
 - Vo-Tech Complex and Simpson County Technical CTR Student Trust Accounts – **(\$17,753)**;
 - Simpson Center Student Trust Fund Account - **\$4,501**;
 - Mendenhall Jr. High School Activity Fund Trust Account – **(\$24,412)**;
 - Mendenhall High School Activity Fund Trust Account – **(\$7,801)**;
 - Magee High Student Trust Fund Account – **(\$14,932)**; and
 - Magee Middle School Student Trust Fund Account - **\$19,397**.

Failure to submit a complete set of financial reports to the School Board monthly resulted in a violation of state law. Also, failure to record all transaction in the general ledger and properly reconcile bank statements could result in the misstatement of the District's financial statements, errors, or fraud occurring without being detected in a timely manner

Upon notifying the School Board of this finding, the Business Manager was relieved of their duties. A Financial Consultant and a new Business Manager was then hired. On December 2021, the Financial Consultant completely and accurately posted all entries, reconciled all bank accounts to the general ledger, and notified OSA that there were no missing funds.

Recommendation: We recommend the Simpson County School District strengthen controls and ensure compliance by implementing secure policies and procedures to ensure all transactions are properly recorded in the general ledger and all variances from book balances are accounted for in a timely manner. Also, the District should ensure financial reports are filed with the Board of Education, as required by state law.

District's Response: Our school board has hired an outside company to reconcile our bank statements to date. As of today, they are reconciled through July 2021. Our goal is to have all bank statements reconciled and all reconciling items cleared from the reconciliations by June 30, 2022. At that point, complete and accurate bank reconciliations will be presented to our Board monthly, with normal, minimal reconciling items included.

Repeat Finding: No.

INTERNAL CONTROL DEFICIENCY

Finding 2: The School District Should Strengthen Internal Controls over Activity Fund Cash Receipts and Deposits.

Internal Control Deficiency: The *Internal Control-Integrated Framework published by the Committee of Sponsoring Organizations of the Tread-way Commission* specifies that a satisfactory control environment is only effective when there are adequate control activities in place. Good internal controls require the functions of processing, recording transactions, and maintaining custody of related assets to be properly recorded to ensure the assets are safeguarded against loss from unauthorized use or theft.

Board Policy, Section D – Fiscal Management, Policy Code DK: Student Activities Fund Management, states, “Pre-numbered tickets shall be used at any event at a local school for which a fee is charged for admission if the event generates more than \$100.”

Finding Detail: During the testing of the School District’s activity fund deposits, the auditor noted the following exceptions out of 59 tested:

- There was a net overage due to pre-numbered tickets not being utilized properly at the gate for both varsity football and basketball home games, totaling **\$4,878**; ;
- Twenty-three deposits were made four to 18 days after being receipted;
- The District could not provide the ticket count sheets for four home varsity games; and
- Four ticket count sheets did not have beginning and ending ticket numbers; therefore, the auditor was unable to determine the actual number of tickets sold.

Inadequate internal controls related to activity funds revenue collection, proper receipting, and depositing could result in a loss of assets, improper revenue recognition, fraud, and misappropriation of public funds.

Recommendation: We recommend the Simpson County School District strengthen controls by enforcing policies and procedures to ensure receipts from all activity fund revenue collections are safeguarded, properly recognized, and recorded.

District’s Response: The District will immediately design a system of accounting controls that ensures accurate functions of processing and recording transactions to ensure the accuracy of the ticket count, as well as the revenue generated from each event. These controls will also ensure receipts from all activity/athletic fund revenue collections are safeguarded, properly recognized, recorded, and deposited timely.

Repeat Finding: No.

OTHER CONTROL DEFICIENCY AND NONCOMPLIANCE WITH STATE LAW

Finding 3: The School District Should Strengthen Internal Controls and Ensure Compliance with State Law over Sixteenth Section Appraisals, Lease Payments and Revenues.

Internal Control Deficiency: The *Internal Control – Integrated Framework published by the committee of Sponsoring Organizations of the Tread-way Commission* specifies that a satisfactory control environment is only effective when there are adequate control activities in place. Good internal controls require the functions of processing, recording transactions, and maintaining custody of related assets be properly recorded to ensure the assets are safeguarded against loss from unauthorized use or theft.

Applicable State Law: *Section 29-3-57 Mississippi Code Section (1972)*, states, “Upon a sixty (60) day default in payment of any rentals according to the terms of such lease, the lease shall be declared terminated unless the Board of Education finds extenuating circumstances were present, and the Board shall inaugurate the proper legal proceedings to terminate such lease.”

Section 29-3-65, Mississippi Code Annotated (1972), states, “One (1) year prior to the date, when any such lands, not subject to competitive bid procedures, shall become available for lease, the Board of Education shall appoint a competent appraiser the land and report to the Board his recommendation for the fair market rental amount. The Board shall then determine whether the same be a reasonable amount, and shall grant the lease pursuant to *Section 29-3-63*.” Additionally, management is responsible for ensuring adequate internal controls over the collections for sixteenth section lease revenue.

Finding Detail: During the testing of the School District’s sixteenth section leases, the auditor noted the following exceptions:

- Four deposits were not made in a timely manner;
- One receipt date was incorrectly recorded;
- Four lease payments were more than 60 days late; however, the lease agreements were not cancelled;
- One lease payment was not paid in full; however, the lease agreement was not cancelled; and
- Three lease agreement files did not have documentation of appraisals.

Failure to terminate lease agreement due to the non-payments of rent and appoint a competent appraiser resulted in noncompliance with state laws and regulations. Inadequate internal controls relating to receipting sixteenth section revenue could result in a loss of assets and improper revenue recognition.

Recommendation: We recommend the Simpson County School District strengthen controls and ensure compliance by assuring lease payments are made no more than 60 days after due date and an appraiser is appointed one year before to the rental of sixteenth section land, as required by state law and regulations. Additionally, we recommend all lease payments are deposited immediately and properly receipted.

District’s Response: Simpson County School District is providing a schedule of all delinquent payments on sixteenth section leases to the members of the Board of Education at each regular Board meeting. The District will ensure that all leases that are delinquent more than 60 days are recommended to the Board for cancellation. The District will require that all lease payments be made in full. Lease files will be reviewed regularly to determine that all lease payments are recorded correctly on the date received. The Finance Office staff will review lease payments to ensure deposits are made on a timely basis. The Sixteenth Section Manager will review leases.

Repeat Finding: No.

INSTANCES OF NONCOMPLIANCE WITH STATE LAW

Finding 4: The School District Should Ensure Compliance with State Law over the Presentation of Its Financial Statements.

Applicable State Law: *Section 37-9-18, Mississippi Code Annotated (1972)*, requires all financial reports be submitted to the local school board. The financial statement reports submitted to the Board includes reconciled bank statements, statement of revenues and expenditures, current budget status, monthly cash-flows, and current fund equity balances at each regularly scheduled meeting. In addition, these reports must be spread upon the minutes.

Finding Detail: During the review of the School District's Board minutes, the auditor noted there were no monthly financial reports spread upon the minutes from July 2019 to June 2020.

Failure to submit a complete set of financial statements to the Board and spreading upon minutes monthly resulted in noncompliance with state law.

Recommendation: We recommend the Simpson County School District ensure compliance by submitting an accurate and complete set of financial reports to the Board monthly and spread upon its official minutes.

District's Response: The District will review our practices to make sure all monthly financial reports are presented to and approved by the Board of Education for each month. The District will immediately ensure that all approved financial reports are spread upon the minutes of the meeting of the Board of Education.

Repeat Finding: No.

Finding 5: The School District Should Ensure Compliance with State Law over Budgeted Expenditures.

Applicable State Law: *Section 37-61-19, Mississippi Code Annotated (1972)*, states, "... it shall be unlawful for any contract to be entered into or any obligation incurred or expenditure made in excess of the resources available for such fiscal year. Any member of the school board, superintendent of schools, or other school official, who shall knowingly enter into any contract, incur any obligation, or make any expenditure in excess of the amount available for the fiscal year shall be personally liable for the amount of such excess."

Finding Detail: During the review of the School District's budgeting expenditures for fiscal year 2020, the auditor noted the District's actual expenditures for the following funds exceeded the budgeted expenditures totaling (\$1,349):

- Fund 1181 (Magee High Student Club) – (\$130); and
- Fund 2211 (Title I-A Basic) – (\$1,219)

Failure to ensure there are available resources for all expenditures could result in deficit fund balances.

Recommendation: We recommend the Simpson County School District ensure compliance by assured all funds have available resources before expenditures are approved, as required by state law.

District's Response: Both noted instances occurred as part of the submittal of year-end financial data in the FETS system. An entry was made to remove deficit accounts after the final amended budget was approved. In the future the Finance Director will ensure that expenditures do not exceed the budget amount of any fund.

Repeat Finding: No.

Finding 6: The School District Should Ensure Compliance with State Law over Employee Verifications.

Applicable State Law: *Section 37-9-17, Mississippi Code Annotated (1972)*, states "Current criminal records background checks and current child abuse registry checks are obtained, and that such criminal record information and registry checks are on file for any new hires applying for employment as a licensed or non-licensed employee at a school and not previously employed in such school under the purview of the State Board or at such local school district prior to July 1, 2000." Ultimately, the criminal records information and registry must be kept on file for any and all new hires.

Additionally, employees employed under the recommendation of a personnel supervisor may not be paid compensation in excess of their approved contract without Board approval.

Mississippi State Board of Education Manual, Section B, Policy D, "Personnel Files," states, "There shall be individual personnel files in the school district central office, which include contracts, a copy of teacher certifications..."

Finding Detail: During the review of the School District's personnel files, the auditor noted the following exceptions out of 20 certified employees:

- Eight certified employees' personnel files did not have evidence of educator certifications; and
- Four certified employees' personnel files did not have evidence of background checks.

Failure to obtain background checks and maintain educator certifications of all new hires could result in a wrongful hire of an individual.

Recommendation: We recommend the Simpson County School District ensure compliance by obtaining background checks for all employees and maintaining educator certifications in the personnel files of its employees, as required by state law.

District's Response: The Human Resource Department of Simpson County School District has reviewed all certified personnel files and the required certifications have been added. The District will ensure that all certifications are included in the files in the future. Furthermore, the District will ensure evidence of a proper background check is included in the files of all personnel in the future.

Repeat Finding: No.

Finding 7: The School District Should Ensure Compliance with State Law over Statements of Economic Interest.

Applicable State Law: *Section 25-4-25, Mississippi Code Annotated (1972)*, provides that: "Each of the following individuals shall file a statement of economic interest with the commission in accordance with the provisions of this chapter: a) Persons elected by popular vote...." *Section 25-4-29, Mississippi Code Annotated (1972)*, provides that "1.) Required statements hereunder shall be filed as follows: a.) Every incumbent public official required ...to file a statement of economic interest shall file such statement with the commission on or before May1 of each year that such official hold office, regardless of duration ... 2.) Any person who fails to file a statement of economic interest within thirty (30) days of the date of the statement is due shall be deemed delinquent by the commission ... a fine of Fifty Dollars (\$50.00) per day, not to exceed a total fine of One Thousand Dollars (\$1,000) shall be assessed against the delinquent filer for each day thereafter in which the statement of economic interest is not properly filed. The commission shall enroll such assessment as a civil judgement with the circuit clerk in the delinquent filer's County of residence..."

Finding Detail: During the review of the School District's Statements of Economic Interest, the auditor noted one Board member did not file a Statement of Economic Interest before the May 1, 2020.

Failure to file the Statement of Economic Interest resulted in noncompliance with *Section 25-4-25*, and could result in fines being assessed and a civil judgement being enrolled against the delinquent filer, as allowed by *Section 25-4-29(2)*.

Recommendation: We recommend the Simpson County School District ensure compliance by assuring all School Board members file the Statement of Economic Interest annually, no later than May 1st of each year that such officials holds office, regardless of the duration.

District's Response: The Superintendent's Office will continue to remind each member of the Board of Education to file their Statement of Economic Interest before May 1st, as required by law. The Superintendent will recommend the Board of Education include this date on their official calendar each year.

Repeat Finding: No.

Finding 8: The School District Should Ensure Compliance with State Law over Reemployment of Retired Public Employees.

Applicable State Law: *Section 25-11-127(4), Mississippi Code Annotated. (1972)*, states, "Notice shall be given in writing to the executive director, setting forth the facts upon which the employment is being made, and the notice shall be given within five (5) days from the date of employment and also from the date of termination of the employment."

Mississippi Public Employment Retirement System (PERS) Board Regulation 34, Section 105, states, "The lawfully employ a PERS service retiree under Section 103, the employer must notify PERS in writing of the terms of the eligible employment within five (5) days from the date of employment and also from the date of termination on a form prescribed by the Board. Failure by the employer to timely notify PERS may result in the assessment of \$300 penalty per occurrence payable by the employer."

Finding Detail: During the review of the School District's PERS Form 4Bs, the auditor noted the following exceptions out of 25 tested:

- The District incorrectly calculated the PERS allowed salary for three retirees;
- Eight Form 4Bs did not have evidence of the retirees' retirement date;
- One Form 4B was submitted to PERS before the retiree's rehire date; and
- Six Form 4Bs were not submitted to PERS within five days of rehire;

Failure to file Form 4Bs, as required by PERS, and comply with *Section 25-11-127(4)* could result in overpayment of a retiree and the School District being assessed penalties by PERS.

Recommendation: We recommend the Simpson County School District ensure compliance by properly completing the required Form 4Bs and submitting the forms to PERS within five days from the date of reemployment, as required by state law and regulations.

District's Response: The Human Resources Department will review all PERS 4B Forms to ensure they are completed properly, including the retirement dates and authorized salary calculations. The District will review all employment related documents to prevent 4B Forms from being submitted to PERS before the rehire date. The District will review its practice of submitting 4B to PERS, so that all Form 4Bs are filed within the five days of re-employment.

Repeat Finding: No.

End of Report

(601)847-8000 Office

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Simpson County School District

111 Education Lane
Mendenhall, MS 39114

Superintendent

Toriano Holloway

COMPLIANCE REVIEW FINDINGS

Shad White, State Auditor
Office of the State Auditor
State of Mississippi
P. O. Box 956
Jackson, MS 39205-0956

September 22, 2022

Dear Mr. White:

Simpson County School District has prepared and hereby submits the following corrective action plan for the findings included in The Office of the State Auditor's limited internal control and compliance review for the year ended **June 30, 2020**.

AUDIT FINDINGS:

Finding 1: The School District Should Strengthen Internal Controls and Ensure Compliance with State Law over Bank Reconciliations.

- a. All bank statements through July 2022 have been reconciled and presented to the Simpson County School Board of Education. Prior reconciling items through June 30, 2022 have been cleared and outstanding deposits have been transferred to the appropriate bank account. Procedures have been implemented to ensure that bank statements are reconciled timely and accurately. The Assistant Director of Finance will reconcile all statements monthly and the Director of Finance will review for accuracy. A statement of bank reconciliations will be completed monthly for presentation to the school board. Both the Assistant Director of Finance and the Director of Finance will sign off on this form attesting accuracy of the reconciliations. All reconciling items will have adequate documentation supporting the reason for the item.
- b. Name of contact person responsible for corrective action: Joanna Maddox, Director of Finance
- c. Anticipated completion date for the corrective action: This was completed June 30, 2022

Achieving Excellence In Education

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Simpson County School District

111 Education Lane
Mendenhall, MS 39114



Superintendent

Toriano Holloway

Finding 2: The School District Should Strengthen Internal Controls over Activity Fund Cash Receipts and Deposits.

- a. The district has designed a system of accounting controls that ensures accurate functions of processing and recording transactions to ensure the accuracy of the ticket count, as well as the revenue generated from each event. These controls will also ensure receipts from all activity/athletic fund revenue collections are safeguarded, properly recognized, recorded, and deposited timely.
- b. Name of contact person responsible for corrective action: Dr. George Huffman, District Athletic Director
- c. Anticipated completion date for the corrective action: This was implemented August 1, 2022

Finding 3: The School District Should Strengthen Internal Controls and Ensure Compliance with State Law over Sixteenth Section Appraisals, Lease Payments and Revenues.

- a. Simpson County School District is providing a schedule of all delinquent payments on sixteenth section leases to the members of the Board of Education at each regular Board meeting. The district will ensure that all leases that are delinquent more than 60 days are recommended to the Board for cancellation. The district will require that all lease payments be made in full. Lease files will be reviewed regularly to determine that all lease payments are recorded correctly on the date received. The Finance Office staff will review lease payments to ensure deposits are made on a timely basis. The Sixteenth Section Manager will review leases.
- b. Name of contact person responsible for corrective action: Tom McAlpin, 16th Section Land Manager
- c. Anticipated completion date for the corrective action: Immediately

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Simpson County School District

111 Education Lane
Mendenhall, MS 39114

Superintendent
Toriano Holloway



Finding 4: The School District Should Ensure Compliance with State Law over the Presentation of Its Financial Statements.

- a. The district's practice is to ensure all monthly financial reports are presented to and approved by the Board of Education for each month. The district ensures that all approved financial reports are spread upon the minutes of the meeting of the Board of Education.
- b. Name of contact person responsible for corrective action: Joanna Maddox, Director of Finance and Dr. Toriano Holloway, Superintendent of Education
- c. Anticipated completion date for the corrective action: This was implemented January 2021

Finding 5: The School District Should Ensure Compliance with State Laws over Budgeted Expenditures.

- a. Both noted instances occurred as part of the submittal of year-end financial data in the FETS system. An entry was made to remove deficit accounts after the final amended budget was approved. In the future the Director of Finance will ensure that expenditures do not exceed the budget amount of any fund.
- b. Name of contact person responsible for corrective action: Joanna Maddox
- c. Anticipated completion date for the corrective action: Immediately

Finding 6: The School District Should Ensure Compliance with State Law over Employee Verifications.

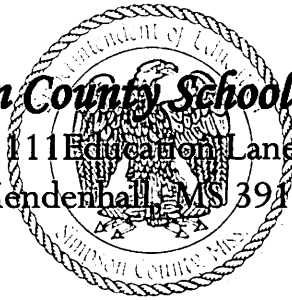
- a. The Human Resource Department of Simpson County School District has reviewed all certified personnel files and the required certifications have been added. The district will ensure that all certifications are included in the files in the future. Furthermore, the district will ensure evidence of a proper background check is included in the files of all personnel in the future.
- b. Name of contact person responsible for corrective action: Dr. Furlinda Travis, Asst Superintendent of Human Resources
- c. Anticipated completion date for the corrective action: Immediately

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Simpson County School District

111 Education Lane
Mendenhall, MS 39114



Superintendent

Toriano Holloway

Finding 7: The School District Should Ensure Compliance with State Law over Statements of Economic Interest.

- a. The Superintendent's Office will continue to remind each member of the Board of Education to file their Statement of Economic Interest before May 1st, as required by law. The Superintendent will recommend the Board of Education include this date on their official calendar each year.
- b. Name of contact person responsible for corrective action: Dr. Toriano Holloway, Superintendent of Education
- c. Anticipated completion date for the corrective action: Immediately

Finding 8: The School District Should Ensure Compliance with State Laws over Reemployment of Retired Public Employees.

- a. The Human Resources Department will review all PERS 4B Forms to ensure they are completed properly, including the retirement dates and authorized salary calculations. The district will review all employment related documents to prevent 4B Forms from being submitted to PERS before the rehire date. The district will review its practice of submitting 4B to PERS, so that all Form 4Bs are filed within the five days of re-employment.
- b. Name of contact person responsible for corrective action: Dr. Furlinda Travis, Assistant Superintendent of Operations and Human Resources
- c. Anticipated completion date for the corrective action: Immediately

Sincerely,

Dr. Toriano Holloway
Superintendent of Education