

SPECIAL CIRCUMSTANCE

ON-SITE REVIEW REPORT

Boone County Schools

June 2025



Office of Accountability



**West Virginia Board of Education
2024-2025**

Nancy J. White, President
Victor L. Gabriel, Vice President
F. Scott Rotruck, Secretary
L. Paul Hardesty, Legislative Liaison

Robert W. Dunlevy, Member
Cathy L. Justice, Member
Christopher A. Stansbury, O.D., Member
Debra K. Sullivan, Member
Gregory F. Wooten, Member

Sarah Armstrong Tucker, Ph.D., Ex Officio
Chancellor
West Virginia Higher Education Policy Commission
West Virginia Council for Community and Technical College Education

Michele L. Blatt, Ex Officio
State Superintendent of Schools
West Virginia Department of Education

Table of Contents

Introduction.....	2
On-site Review Team Members.....	2
Background	3
Focus Area 1 – Personnel and Employment Practices.....	4
Focus Area 2 – County Board of Education Members (CBEM).....	6
Focus Area 3 – Accountability/Employees – Leadership/Central Office.....	7
Focus Area 4 – WVBE Policy 4373: Expected Behavior in Safe and Supportive Schools.....	8

Introduction

In December 2023, personnel from the West Virginia Department of Education's (WVDE) Office of Federal Programs and Office of Accountability met with Boone County Schools regarding purchasing irregularities using federal funds. During the subsequent criminal investigation, it was discovered that a Boone County Schools employee had conspired to defraud the local board of education through a kickback scheme.

In a press conference held in December 2024, the United States Attorney for the Southern District of West Virginia announced an indictment of the former maintenance director of Boone County Schools. The indictment indicated that from March 2020 to December 2023, a vendor billed Boone County Schools for large quantities of janitorial products, including hand soap, trash bags, and face masks, that the county never received. As a result of this scheme, the county was defrauded of approximately 3.4 million dollars.

On January 9, 2025, the State Superintendent of Schools sent a memo to Boone County Schools informing school officials that she had directed the Office of Accountability to conduct a Special Circumstance Review. However, the review was postponed to avoid interference with the criminal investigation.

Once the initial criminal investigation was completed, the Office of Accountability conducted the review process as outlined in *West Virginia Board of Education (WVBE) Policy 2322: West Virginia System of Support and Accountability*. Two WVDE teams were on site in Boone County Schools, May 19-21, 2025; one to conduct interviews with central office staff and county board of education members, and one to conduct a financial review. Additional document review and data analysis are ongoing.

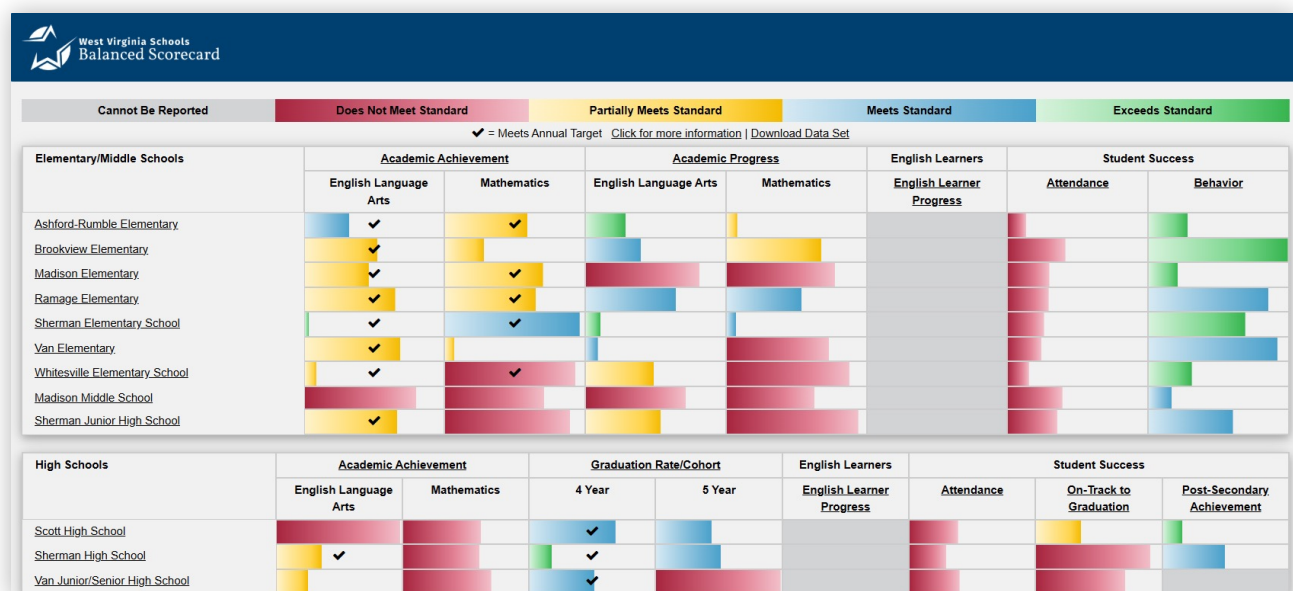
On-site Review Team Members

Alexandra Criner, Director, Office of Accountability
Uriah Cummings, School Financial Operations Officer
Josh Harner, Manager, Office of School Finance
Dr. Stacey Murrell, Coordinator, Office of Accountability
Lacey Pettry, Coordinator, Office of School Finance
Angela Urling, Coordinator, Office of Accountability
Tammy Varney, Coordinator, Office of Accountability
Dr. Sonya White, Deputy Superintendent of Schools

Background

Boone County Schools operates two high schools, one junior/senior high school, one junior high school, one middle school, seven elementary schools, and one career and technical center with a total of 3,050 students. According to ZoomWV state assessment results data, 54.20% of the students are economically disadvantaged compared to the state average of 50.77%. Boone County Schools' performance on the 2023-24 West Virginia General Summative Assessment indicated 28.5% of the students were proficient in mathematics and 42.4% in English language arts. These proficiency rates are below the state averages of 35.5% in mathematics and 45.1% in English language arts (ZoomWV, 2024).

The 2024 Balanced Scorecard results indicate Academic Achievement in English language arts and mathematics falls within "Does Not Meet Standard" or "Partially Meets Standard" for ten of the twelve schools. The Attendance indicator at eleven of the twelve schools falls within the "Does Not Meet Standard" category with the twelfth school designated as "Partially Meets Standard". The Student Success indicator for On-Track to Graduation falls within "Does Not Meet Standard" or "Partially Meets Standard" for the two high schools and one junior/senior high school while the Student Success indicators for Behavior and Post-Secondary Achievement meets or exceeds standard at all schools in Boone County. A graphic representation of the 2024 West Virginia Schools Balanced Scorecard for Boone County Schools is provided below.



Focus Area I – Personnel and Employment Practices

The WVDE conducted reviews of specific items related to finance and purchasing, including:

- Compliance with *WVBE Policy 8200: Purchasing Policies and Procedures Manual for Local Educational Agencies*;
- Compliance with *WVBE Policy 8100: Public School Finance* (Handbook for School Finance in West Virginia)
- Procedures involving supplemental and stipend payments; and
- County board of education policies related to finance and purchasing

The team obtained county financial data and reviewed a random sample of data for analysis based on the relevant guidelines found in WVBE Policy 8200, WVBE Policy 8100, and industry standards for audits. For each item selected for the random sample, supporting documentation was requested from the county.

Note: The information and findings below for this section are preliminary and incomplete. Testing of compliance with WVBE Policy 8200 is ongoing and comprehensive. Additional review areas for WVBE Policy 8200 will include employee travel and the county's payroll function. Quantifiable results and any necessary corrective actions will be presented upon the completion of the review.

Financial Inquiry 1: Compliance with WVBE Policy 8200

For fiscal years 2021 through 2025, the WVDE reviewed a total sample of 65 purchases and examined the sample for compliance related to the proper sequence of requisitions, purchase orders, invoices, and receiving reports. The documents were also reviewed to verify that applicable internal controls are in place within the procurement process, including but not limited to segregation of duties and signatory authorities. Additionally, the WVDE reviewed the financial data mentioned above specifically for purchases that might qualify as “stringing”. *WVBE Policy 8200, Section 7.5* defines stringing as “separating purchases into a series of separate requisitions or purchase orders for the purpose of circumventing the applicable threshold limits of the competitive bidding procedures.”

Preliminary Testing Results:

- Purchase requisitions could not be provided for some purchases. *WVBE Policy 8200, Section 4.1*
- An invoice could not be provided for some purchases. *WVBE Policy 8200, Section 26.3; W. Va. Code 12-3-18*
- Proof of board approval for some purchases over \$100,000 was not provided. *WVBE Policy 8200, Section 7.5*
- Invoices for some purchases were dated before the purchase order. *WVBE Policy 8200, Section 4.1*
- Proper bid documentation could not be provided for all applicable purchases. *WVBE Policy 8200, Section 7.11*
- Sole-source letters from vendors were sometimes provided as documentation that bidding was not required. *WVBE Policy 8200, Section 7.11*
- Multiple instances were identified in which final payment procedures were not followed. *WVBE Policy 8200, Section 26.6 – 26.9*

Financial Inquiry 2: Supplemental and Stipend Payments

The WVDE obtained county financial data for all supplemental and stipend payments made between July 1, 2022, and April 16, 2025. The data were reviewed analytically to determine which employees were receiving the most extra pay, and those individuals were selected for testing. To ensure sufficient testing coverage, individual employee extra payments were also selected at random. For fiscal years 2023 through 2025, the WVDE reviewed a total sample of 30 employee extra payments.

Preliminary Testing Results:

- The team noted multiple examples of improper coding of supplemental and stipend pay. *W.Va. Code 18-9b-9*
- Documentation did not always receive proper supervisor approval. *WVBE Policy 8100: Public School Finance (Handbook for School Finance in West Virginia), Section 4.1*
- Incomplete contract documentation was provided. *W. Va. Code 18A-4-16 and WVBE Policy 8100, Section 4.2.j*
- Supplemental contracts were sometimes granted without board approval. *W. Va. Code 18A-4-16*

Financial Inquiry 3: County Board of Education Policies

As part of ongoing efforts to ensure compliance with state and local regulations, the team has requested additional policies not listed on the Boone County Board of Education website. Pending the availability of these additional policies for review, the noncompliance items outlined in the section below will be included in the completed financial report.

P-Card/Credit Card Policy:

The district did not provide or publish a local policy governing the use of the county's P-card and other credit cards. Section 1.3 of the West Virginia State Auditor's Office (WVSAO) Purchasing Card Policies and Procedures manual requires local spending units to develop and document appropriate internal control procedures to ensure proper program oversight, compliance with P-Card Policies and Procedures, and that P-Card usage is consistent with the WVSAO manual.

Travel Policy:

The district did not provide or publish a local policy governing travel for district employees. Section 1-21 of *WVBE Policy 1224.1: Accounting Procedures Manual for Public Schools in West Virginia* states that "schools may reimburse employees for all reasonable and necessary travel expenses actually incurred in the performance of their official duties upon presentation of an itemized statement signed by the employee and approved by their supervisor. Such reimbursements, however, are subject to the policies, procedures, and limitations prescribed by the county board of education." The review team reviewed evidence of the use of district p-cards/credit cards for payment of travel expenses. However, no travel policy addressing such methods of payment for travel expenses was provided or located.

Purchasing/Procurement Policy:

The team concluded *Boone County Board of Education Policy DJ – Expenditure of Funds* is insufficient in scope and detail to effectively govern the purchasing and procurement practices of a public school

district. The policy consists of a single page and lacks comprehensive guidance on the procedural and regulatory complexities associated with public procurement. Notably, Policy DJ does not affirm the board's adherence to the purchasing procedures outlined in *WVBE Policy 8200: Purchasing Policies and Procedures Manual for Local Education Agencies*.

Focus Area 2 – County Board of Education Members (CBEM)

- Interview responses and on-site observations revealed that a board member operates a catering business that utilizes the kitchen facility at a Boone County school to store and prepare food for both private events and school functions. The team observed that approximately 30% of the kitchen's walk-in freezer, walk-in refrigerator, and pantry space contained inventory of food and product brands not approved for use in Boone County Schools, including catering decorations and other items.
- The publicly accessible policies listed on the Boone County Schools website are outdated, with the majority being more than 25 years old.
- The review of recorded board meetings illustrated that board members have voted to approve the consent agenda before hearing presentations related to items on the agenda, resulting in board members improperly asking questions or requesting more information after the approval of consent agenda items.
- Interview responses and board meeting minutes indicated that county board of education resources have allegedly been used to maintain facilities and properties that are not owned by the board.
- Board meeting minutes reflect that the board regularly conducts joint meetings with other entities to discuss and act on matters outside the purview of the board of education. Two instances involving the Boone County Commission and one instance with Southern West Virginia Community and Technical College occurred from December 2022 to present.
- Interview responses indicated board member interference occurs in the day-to-day operations of Boone County Schools via direct contact with administrators without first addressing the concern with the superintendent.

Focus Area 3 – Accountability/Employees - Leadership/ Central Office

- Respondents cited the lack of a proactive approach by the superintendent to address issues, behaviors, or problems at the central office related to job duties and employee contracts.
- Interviews indicated the perception of nepotism for employees who are acquainted with or related to board members.
- The team was informed that the front door of the board office is locked for a portion of the day, even though there is sufficient staff to monitor the entrance during lunch hours.
- Boone County policy allows for up to five unpaid days beyond the allotted leave, with prior superintendent approval. A review of documentation submitted to the team revealed that 28 employees had taken unpaid days, ranging from five to 29 days, beyond the 15 paid leave days allotted as part of their compensation.
- The lack of clear and verifiable salary schedules for central office staff has created the perception of discrepancies concerning directors' salaries and the distribution of duties in the central office.
- Respondents consistently identified that a lack of confidentiality and professional discretion at the central office undermines the work. Some staff members perceive a lack of protocols regarding the use of social media during work hours as an example.
- Throughout interviews, communication was consistently mentioned as a barrier to effective teamwork and collaboration in the central office. Employees expressed that regular meetings with all central office staff would provide more opportunities to share updates and information among different departments within the central office.
- Interview comments indicated that the Educator Evaluation System may not be used as required in *WVBE Policy 5310: Performance Evaluation of Professional Personnel and Athletic Coaches*. Evaluations for personnel other than classroom teachers are inconsistent.
- During interviews, it was reported that the central office does not actively monitor the fundraising activities and subsequent purchases with those funds of individual schools in the county.
- The team determined that concerning conditions exist at Scott High School's facility. Prioritized maintenance and support are necessary to address these concerns.

Focus Area 4 – WVBE Policy 4373: Expected Behavior in Safe and Supportive Schools

- Based on multiple interview comments, the team concluded that a comprehensive review of discipline practices is necessary to determine whether student disciplinary protocols, especially those involving student expulsion, are followed in accordance with the requirements of WVBE Policy 4373.
- An initial review of WVEIS disciplinary data showed that 27 incidents during the 2024-2025 school year have been coded as “Level 4” behaviors, with fewer than five expulsions.



Michele L. Blatt
West Virginia Superintendent of Schools