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Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

Joplin Schools

August 2015
Report No. 2015-057



<http://auditor.mo.gov>

Joplin Schools

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE R. GALLOWAY, CPA
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To the Board of Education
Joplin Schools

We have conducted follow-up work on certain audit report findings contained in Report No. 2015-012, *Joplin Schools* (rated as Fair), issued in February 2015, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the district about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and indicates that it will not do so.

Our methodology included working with the district, prior to completion of the audit report, to develop a timeline for the implementation of corrective action related to the audit recommendations. As part of the AFTER work conducted, we reviewed Board meeting minutes provided by the district and held discussions with district personnel. This report is a summary of the results of this follow-up work, which was substantially completed during July 2015.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

Joplin Schools

Follow-Up Report on Audit Findings

Status of Findings

- 5.2 Sunshine Law - Closed meetings
- The Board of Education (Board) did not make public the results of some votes taken and the final disposition of matters discussed in closed meetings, when required.
- On January 12, 2012, the Board voted to begin negotiation for a land purchase. The final contract purchasing the land was not approved by the Board or disclosed in the open minutes.
 - On March 27, 2012, the Board voted and approved to sell a Franklin Technical Center built house. The district did not disclose the approval of this real estate sale in open minutes.
 - On April 21, 2014, the Board voted and approved a settlement agreement with a vendor. The district did not make public the approval of the settlement agreement.
 - The Board did not provide final approval in open session to some contracts approved in closed session. These contracts included the Superintendent's contract and various construction contracts entered into after the May 22, 2011, tornado.

Recommendation

The Board of Education ensure votes taken and decisions made in closed meetings are properly made public when required.

Status

Implemented

The Board implemented new procedures for handling closed meeting minutes and public disclosures in March 2015. A Board member takes meeting minutes during closed session utilizing a template that requires notation of whether the vote should be made public and the required timeframe for such disclosure. District officials indicated if there is a question about whether a vote should be made public it is discussed during the closed session with the Board attorney. The Board Secretary indicated if the minutes indicate a vote requires public disclosure, she posts the typed closed minutes with the required public information on the district website with other Board meeting minutes. We reviewed the meeting minutes available online and observed required information from closed meetings is now available.