

# **EFFICIENT AND EFFECTIVE SCHOOL DISTRICT GOVERNANCE TASK FORCE**

## **Minutes of the 10th Meeting of the 2024 Interim**

**November 18, 2024**

### **Call to Order and Roll Call**

The tenth meeting of the Efficient and Effective School District Governance Task Force was held on November 18, 2024, at 3:00 p.m. in Capitol Annex Room 154. Senator Michael J. Nemes, Chair, called the meeting to order, and the secretary called the roll.

### **Present were:**

Members: Senator Michael J. Nemes, Co-Chair; Senator Lindsey Tichenor; Representatives James Tipton, Tina Bojanowski; Britany Abdelahad, Phillip Baker, George Nichols, Rebecca Nicholas, Jody Wurtenberger, and Allison Ball.

Guests: Shawna Crouse, Deputy State Auditor, Office of the Auditor of Public Accounts (OAPA); Savannah Baker, Executive Director, Office of Special Exams, OAPA, Chuck Truesdell, Executive Administrator for Government and Community Relations, Jefferson County Public Schools (JCPS).

LRC Staff: Joshua Collins, Emily Wiley, and Landen Holder.

### **School District Audits**

Allison Ball, Auditor of Public Accounts; Shawna Crouse, Deputy State Auditor, Office of the Auditor of Public Accounts (OAPA); and Savannah Baker, Executive Director, Office of Special Exams, OAPA, discussed an in-depth audit of JCPS to be completed by July 2026. Ms. Ball highlighted findings from a 2014 comprehensive audit of JCPS, which was conducted at the request of the JCPS Board of Education and overseen by Adam Edelen. The 2014 audit produced 45 findings and more than 200 recommendations. The upcoming audit will include a review of whether JCPS implemented recommendations from the previous audit, the district's financial allocations, mental health resources and social services for students, curriculum effectiveness as related to academic performance data, overall safety of the school district, and the system for filing and monitoring complaints.

In response to Senator Nemes, Auditor Ball stated preliminary updates can be reported to the committee. However, inaccuracies may arise if conclusions are drawn before the audit is complete.

Responding to Representative Bojanowski, outside of Jefferson County, Auditor Ball is unaware of any other comprehensive school district audits. She stated contracting subject matter experts for assistance with the upcoming audit will be necessary.

In response to Representative Tipton, Auditor Ball testified the upcoming audit will include an analysis of the schools in Jefferson County identified as requiring Comprehensive Support and Improvement as well as Targeted Support and Improvement.

Responding to Mr. Wurtenberger, Auditor Ball stated academic analysis of JCPS will be better addressed in the audit being conducted by the Kentucky Department of Education (KDE).

In response to Mr. Baker, Auditor Ball testified the upcoming audit will investigate the objective of curricula and provide a cost analysis.

Responding to Ms. Abdelahad, Auditor Ball stated there is currently no authority in place to verify whether recommendations from a completed audit of a school district are implemented.

In response to Senator Tichenor, Auditor Ball said the upcoming audit will include data that reflects the frequency of assault incidents that require school district police presence.

Responding to Mr. Baker, Ms. Crouse stated auditee school districts are given a chance to write a response to audit findings and recommendations, which are released within the audit to the public.

In response to Ms. Nicholas, Auditor Ball testified that without an appropriation from the General Assembly, the financial burden of a comprehensive audit is carried by the school district. Therefore, financial concerns are the main limiting factor in conducting additional district audits.

Responding to Senator Nemes, Chuck Truesdell, Executive Administrator for Government and Community Relations, JCPS, stated, in 2023, JCPS provided Auditor

Harmon a detailed update on the recommendations made after the previous audit. Mr. Truesdell said he will provide copies to the committee.

**Announcements**

Chair Nemes announced that the co-chairs will submit their recommendations.

**Adjournment**

With no further business to come before the committee, the meeting adjourned at 3:46 PM.