



ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

June 3, 2013

Mr. Rocky Hudson, Board Chair
Marshall County Board of Education
86 High School Road
Benton, Kentucky 42025

RE: Findings and Recommendations

Dear Mr. Hudson:

As you are aware, our office has received concerns regarding Superintendent Lovett's travel in a Marshall County School District (District) vehicle to Ft. Walton Beach, Florida on March 30, 2013 through April 6, 2013. We have completed our examination of this matter and are presenting to you, as Board Chair, our findings and recommendations.

To address the concern presented to this office, we have requested and examined various District documents relating to the Superintendent's recent trip during Spring Break in April 2013. This documentation included, but was not limited to, board meeting minutes, invoices for fuel and lodging costs associated with the Superintendent's travel, and a copy of the Superintendent's contract. In addition to documentation requested, we also received written responses from attorneys representing the Board and the Marshall County High School (High School) Athletic Director.

Documentation and statements submitted to this office indicate that the Superintendent's presence in Ft. Walton Beach was at the request of the High School Principal and Athletic Director for official purposes as a District administrator to attend a tournament with the Marshall County High School Softball Team. However, according to District policy an administrator is not required to attend such events. Further, no documentation was found that the Board specifically approved the Superintendent to attend the trip.

From the information provided to this office, we understand that the District incurred the cost of the Superintendent's lodging and fuel while he paid for meals with his personal funds. While the costs to the District for the Superintendent to attend this trip do not appear excessive, we would recommend the District ensure that such travel is pre-approved by the Board to ensure the Board's knowledge of the trip and to provide transparency to the public. We further recommend the pre-approval be clearly documented in meeting minutes.



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Finally, while according to the High School Athletic Director, the High School tries to follow a recommendation from the Kentucky High School Athletic Association (KHSAA) for an administrator to be present at all games. For example, during the same time period that the Superintendent attended the softball tournament, the High School Assistant Principal accompanied the High School Baseball Team to a tournament in South Carolina. District policy 09.36 states, “[a] certified or classified staff member must accompany students on all school-sponsored or school-endorsed trips. For athletic trips, a nonfaculty coach or a nonfaculty assistant may accompany students as provided in statute.” By this policy, it would not appear that an administrator would be required to have attended this trip.

We recommend the Board review this matter further to determine the need for an administrator to attend school trips for sporting events. After careful consideration, if the Board determines there is a need for an administrator to accompany students on such trips, we recommend the Board revise its current policy to accurately reflect this requirement.

If you have any questions relating to this letter, please contact me at (502) 564-5841. Thank you for your attention to this matter and aiding our efforts to best protect taxpayer interests.

Sincerely,



Adam H. Edelen
Auditor of Public Accounts

cc: Trent Lovett, Superintendent