

Management Assessment Update 1  
January 23, 2025

December 10, 2024

On July 25, 2024, the Board of Education of the City of St. Louis authorized its outside legal counsel to engage the accounting firm Armanino to perform an assessment of certain administrative functions specifically related to administrative pay, hiring and credit card usage.

The executive summary, final report and recommendations from the assessment were released to the public on December 10, 2024 and are available at [www.slps.org/audit](http://www.slps.org/audit).

The Board of Education along with Interim Superintendent Dr. Borishade will be working to implement the recommendations as well as other changes to policy, procedure and compliance that the assessment report has highlighted.

A brief overview of recommendations that are already underway or in the process of being implemented is listed below. Progress on the implementation of these recommendations will be updated regularly at [slps.org/audit](http://slps.org/audit) and will be a standing agenda item for discussion at Board of Education work sessions and Board meetings for the 2025 calendar year.

**BOARD OF EDUCATION OF THE CITY OF ST. LOUIS**  
**Initial corrective actions in response to December 10, 2024**  
**Management Assessment**

**1. Internal Audit Function**

- The school district has posted a job for an Internal Audit and Compliance Director which it expects to fill by the end of 2024 calendar year.

**Response:** The Board of Education approved and hired the Internal Audit and Compliance Director on December 10, 2024, with a start date of December 23, 2024.

- In January 2025 the Board of Education will consider and adopt a revised finance policy clarifying that the internal audit function will be directed by the BOE's audit committee made up of independent community

members with finance, accounting and audit expertise as well as a member of the Board of Education.

**Response:** The Board of Education submitted finance policy of St. Louis Public Schools (SLPS) to Missouri School Board Association (MSBA) in October 2024 for review. MSBA returned the policies to SLPS in December 2024 with suggested revisions. An ad hoc committee the consisted of individuals from Finance, HR, Academic, MSBA and a Board Representative met to review the suggested revisions and provide feedback. The committee met on the dates below:

- December 18, 2024
- January 16, 2025
- January 21, 2025

SLPS is now awaiting the final revisions from MSBA. Once the final revisions are received from MSBA, the governance committee will review the finance policies and present them to the Board of Education.

- The Board of Education will also in January 2025 adopt a revised and expanded description of the Audit Committee to include a more detailed and formalized description of the committee makeup and its roles and responsibilities.

**Response:** The Audit Committee met on December 20, 2024, there was discussion of the reporting structure of the Internal Auditor and the status of the RubinBrown Audit. The Board of Education will be working to adopt a revised and expanded description of the Audit Committee to include a more detailed and formalized description of the committee makeup and its role and responsibilities.

## **2. Board Oversight of Superintendent's Office**

- The Board of Education will consider and adopt a revised bylaw outlining requirements for inclusion on its meeting agenda and the guidelines for the use of a consent agenda. The revised bylaw will specify what items are appropriate for a consent agenda and what items must be listed separately for either approval or ratification.

**Response:** A Governance meeting was held on January 17, 2025, and discussed the revision of the Board of Education's bylaw and items that must be listed separately for either approval or ratification. The revised bylaw was discussed

during the Governance meeting on January 24, 2025, listing the items that will be either for approval or ratification.

- The new board meeting agenda bylaw will also include standing items for approval or ratification of superintendent travel, credit card usage and procurement and contracting that is under the threshold for board approval.

**Response:** The following will be Standing Items on the new Board Meeting Agenda:

- Opening
- Approval of Agenda
- Approval of Minutes
- Announcements
- Reports
- Consent Agenda
- Items for Discussion
- Items for Information
- Items for Action
- Public Comment
- Adjournment
- The Board of Education and Superintendent will undergo annual training on the District's travel and procurement procedures.

**Response:** The Board of Education and the Superintendent will undergo initial annual training on the District's travel and procurement procedures once the finance policies (travel guidelines are included in the policies from MSBA) and procurement manual are completely reviewed by MSBA. This will also be included in the onboarding of all Board Members and the Superintendent; this training will take place biannually via Vector training which requires certification.

- The Board of Education will require the internal auditor to develop a process to regularly audit the district's purchasing, credit card and travel procedures to ensure compliance with Board policies.

**Response:** The Internal Auditor is working on a process to regularly audit the district's purchasing, credit card and travel procedures to ensure compliance with Board policies once finance policies have been completed by MSBA and approved by the Board of Education which should occur by February 2025.

- The Board will consult with outside legal counsel to update its whistleblower policy and procedures.

**Response:** The suggestions on updates to the Whistleblower Policy were shared during a Governance Meeting on January 24, 2025. The Internal Auditor is working to broaden the scope of the Whistleblower policy and procedures.

### **3. Board Documentation, Board Minutes and Reports**

- The District is in the process of hiring a full-time Executive Assistant to the Board of Education who will be solely assigned duties relating to the operation of the Board of Education.

**Response:** The Board of Education approved and hired a full-time Executive Assistant to the Board of Education who is solely assigned duties relating to the operation of the Board of Education.

- The Board of Education Executive Assistant will be required to obtain basic certification from the Missouri School Board Association's Board Secretary Academy within 6 months of hiring and master certification as soon as practicable.

**Response:** The Board of Education Executive Assistant has been notified of the requirement to obtain basic certification from the Missouri School Board Association's Board Secretary Academy within 6 months of hiring and master certification. The next available academy is scheduled for June 2025.

- The Board will consider a revision to its by-laws regarding duties of its officers to clarify responsibility for ensuring compliance with timely board documentation and require certification from the MSBA's Board Secretary Academy for the Board member or officer designated responsibility for leading oversight of Sunshine law compliance.

**Response:** The Governance committee met on January 17, 2025 to discuss revisions to the by-laws regarding duties of its officers to clarify responsibilities for ensuring compliance with timely board documentation and required certification from the MSBA's Board Secretary Academy. The Governance committee met again on January 24, 2025, to review the revisions to the by-laws and review the Sunshine law policy for compliance.

- The District is in the process of implementing an upgraded board document management platform. District employees and Board members will undergo regular training on the platform and ensure all of its

features are used to ensure timely and accurate reporting of Board and Board Committee meetings.

**Response:** The District has implemented Community/Diligence as the Board's document management platform. The District employees responsible for entering/uploading documents went through initial training on

- January 7<sup>th</sup> – Agenda Management
  - January 8<sup>th</sup> – Minutes and Documents
  - January 16<sup>th</sup> – BoardDocs to Community and Agenda Items Workflow
  - The Board of Education has been trained on the new document management platform.
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- The Board of Education will consider and adopt a revised Sunshine law policy that will include requirements that the District utilize a Sunshine request transparency portal and that the Custodian of Records produce a regular report to the Board of Education regarding record request compliance.

**Response:** The Governance committee will review the Sunshine law policy and make recommendations to the Board of Education in February 2025.

#### **4. Policies and Procedures: Finance**

- In 2023 the Board of Education entered into an agreement with the Missouri School Board Association to use the Association's policy services to update existing policies and ensure compliance with statutory and regulatory requirements.

**Response:** The Board of Education submitted finance policy of St. Louis Public Schools (SLPS) to Missouri School Board Association (MSBA) in October 2024 for review. MSBA returned the policies to SLPS in December 2024 with suggested revisions. An ad hoc committee that consisted of individuals from Finance, HR, Academic, MSBA and a Board Representative met to review the suggested revisions and provide feedback. The committee met on the dates below:

- December 18, 2024
- January 16, 2025
- January 21, 2025

SLPS is now awaiting the final revisions from MSBA. Once the final revisions are received from MSBA, the governance committee will review the finance policies and present them to the Board of Education.

- The District has been undertaking a comprehensive review of MSBA's suggested revisions to the Finance Policies since October 2024.

**Response:** The SLPS Board of Education submitted finance policies to Missouri School Board Association (MSBA) in October 2024 for review. MSBA returned the policies to SLPS in December 2024 with suggested revisions. An ad hoc committee that consisted of individuals from Finance, HR, Academic, MSBA and a Board Representative met to review the suggested revisions and provide feedback. The committee met on the dates below:

- December 18, 2024
- January 16, 2025
- January 21, 2025

SLPS is now awaiting the final revisions from MSBA. Once the final revisions are received from MSBA, the governance committee will review the finance policies and present them to the Board of Education.

- The District will present to the Board of Education proposed updates to the Finance Policy section for consideration and adoption in February 2025.

**Response:** The District is scheduled to present to the Board of Education all proposed updates to the Finance Policy section for consideration and adoption in February 2025.

#### 5. Policies and Procedures: Human Resources

- In 2023 the Board of Education entered into an agreement with the Missouri School Board Association to use the Association's policy services to update existing policies and ensure continued compliance with statutory and regulatory requirements.

**Response:** Missouri School Board Association will return suggested Human Resources policy updates by March 2025. Upon receipt, SLPS will meet weekly to review the suggested revisions, present to the Governance committee for review and then to the Board of Education for adoption.

- The District will undertake a comprehensive review of MSBA's suggested revisions to the Human Resources Policies after the Finance Policy suggestions are received.

**Response:** Missouri School Board Association will return suggested Human Resources policy updates by March 2025. Upon receipt, SLPS will meet weekly to review the suggested revisions, present to the Governance committee for review and then to the Board of Education for adoption.

- The District will present to the Board of Education proposed updates to the Human Resources Policy section for consideration and adoption in the first quarter of 2025.

**Response:** Missouri School Board Association will return suggested Human Resources policy updates by March 2025. Upon receipt, SLPS will meet weekly to review the suggested revisions, present to the Governance committee for review and then to the Board of Education for adoption.

## 6. Credit Card Monthly Cycle Limits

- The Board of Education will work with the Interim Superintendent to ensure these changes are implemented by the end of December 2024.

**Response:** Credit Cards were returned to the Finance Department on December 16, 2024. Changes were implemented to the Credit Card Monthly Cycle Limits:

- HR has a credit card and has a \$2500 single transaction limit; there is a \$15,000 monthly limit for background checks, FBI background and Kelly Services Identigo.
- Training has occurred for some Athletic Coaches who needed to use the credit card for travel related to athletic games and merchant codes were created so that coaches code use for items related to travel such as hotel registration and food.

## 7. Credit Card Policy and Procedure Conflicts: Acceptable Purchases

- The Board of Education will work with the Interim Superintendent to ensure these changes are implemented by the end of December 2024.

**Response:** Credit card changes were implemented as early as December 16, 2024, where all credit cards were collected and returned to the Finance Department. The credit cards all have merchant codes so that acceptable

purchases can be made. The Executive Director is the point of contact for this; receipts must accompany the travel car or shuttle when it gets returned.

- The Board of Education will consider and implement changes to its Board meeting agenda to include review and ratification of credit card statements.

**Response:** Credit cards statements will be added to the board agenda for the board to review and ratify credit card statements.

### **8. Policy and Procedure Conflicts: Board Member Travel Purchases**

- The Board of Education will ensure that these suggested changes are incorporated into the Finance Policy revisions to be considered and adopted in January 2025.

**Response:** Board Member travel purchases have been incorporated into the Finance Policy revisions.

### **9. Credit Card Receipt and Documentation Retention**

- The Board of Education will work with the Interim Superintendent and the incoming internal auditor to ensure that the appropriate procedures are in place to ensure that this recommendation is implemented.

**Response:** The Governance Committee met in January 2025 and discussed that credit card receipts and documentation retention is required when credit cards are signed out. If credit card receipts are not submitted, there will be no reimbursement.

- The Board of Education will work with the audit committee to ensure that the internal auditor monitors compliance with credit card receipt and documentation procedures.

**Response:** The audit committee will meet in February 2025 to ensure that the internal auditor monitors compliance with credit card receipts and documentation procedures. The internal auditor will facilitate a testing period from July 2024 to June 2025 and provide an audit summary.

- The Board of Education will consider and implement changes to its Board meeting agenda to include review and ratification of credit card statements.

**Response:** The Governance Committee met in January 2025 to consider changes to the meeting agenda that would include the review and ratification of credit card statements.

## 10. Cardholder Agreement & Purchasing Card Training

- The Board of Education will work with the Interim Superintendent to ensure these changes are implemented by the end of December 2024.

**Response:** The Finance Department will facilitate Cardholder Agreement and Purchasing Card Training on February 14, 2025, for staff.

## 11. Communication and Culture

- In addition to implementing the suggestions in section 2, the Board will use the annual superintendent evaluation process to prioritize communication and culture as a goal of the Superintendent by which she is evaluated. The Board of Education will establish progress monitoring of the communication and culture goals.

**Response:** The Board of Education has asked for the Interim Superintendent to prioritize communication and culture. The Interim Superintendent has done several interviews with different media channels, testified in Jefferson City and writes monthly newsletters to inform the community. The Interim Superintendent facilitates monthly meetings with Union Leadership, has established a Superintendent Advisory Group with the principals and a Back-to-School Brigade to support transportation.

Links to the monthly Interim Superintendent newsletters are below.

[January 2025](#)  
[December 2024](#)  
[November 2024](#)  
[October 2024](#)