

The School Board of Broward County, Florida
AUDIT COMMITTEE

MINUTES OF AUDIT COMMITTEE MEETING

September 4, 2014

Mr. Duane Wolter, Vice Chair, called the Audit Committee meeting to order at 12:30 p.m. at the Kathleen C. Wright Building in the 1st Floor Board Room. Members and guests were introduced.

Members Present:

Mr. Moses Barnes
Ms. Earlyn Barton-Oden
Dr. Robin Behrman
Ms. Mary Fertig
Ms. Susan Grant
Mr. John Herbst
Mr. Gary Hines
Mr. Robert Mayersohn
Mr. Andrew Medvin
Mr. Duane Wolter

Staff Present:

Mr. Robert W. Runcie, Superintendent of Schools
Ms. Shelley Meloni, Executive Director, Office of Facilities & Construction
Ms. Kathrine Francis, Executive Director, ESE and Support Services
Mr. Brian Kingsley, Acting Chief Academic Officer
Mr. Oleg Gorokhovskiy, Director, Budget Department
Mr. Scott Krutchik, Director, Accounting & Financial Reporting Department
Ms. Becky McMahan, Assistant Director, Budget Department
Mr. Brian Faso, Director, Strategic Achievement
Ms. Valerie Wanza, Office of School Performance and Accountability
Ms. Gwen Lipscomb, ESE Department
Ms. Sonja Clay, ESE Department
Ms. Deidre Penha, ESE Department
Mr. Patrick Reilly, Chief Auditor, Office of the Chief Auditor (OCA)
Mr. Mark Magli, Manager, Property & Inventory Control, OCA
Ms. Ann Conway, Manager, Operational Audits, OCA
Mr. Luis Castano, Auditor III, OCA
Ms. Patricia McLaughlin, Clerk Specialist C, Confidential, OCA
Ms. Megan Gonzalez, Clerk Specialist B, Confidential, OCA

Guests Present:

Ms. Chantelle Knowles, McGladrey, LLP
Mr. Oscar Negron, Public Citizen

Old Business

A motion was made to approve the minutes for the July 15, 2014 Audit Committee meeting. Motion carried.

REGULAR AGENDA

Internal Audit Report – Audit of the Internal Funds of Selected Schools

Mr. Patrick Reilly stated “This report contains twenty-nine internal fund audits; twenty-seven of the schools complied with the prescribed policies and procedures relating to internal funds. There were two schools that had some audit findings due to non-compliance with Business Practice Bulletin PR-100 Payroll and Time Entry which governs payroll and time management. The other school had some issues concerning missing receipting documents, specifically facility rental reports and Monies Collection Envelopes that are covered in Standard Practice Bulletin I-302 Cash Collections.”

Mr. Robert Mayersohn stated “On pages 123 to 125, Principal Flowers should be commended for her response. On page 127 regarding the missing receipting documents, the five facility rental lease agreements and the four Monies Collection Envelopes, in what year did these findings occur?”

Mr. Reilly stated “They were in the 2012-13 fiscal year.”

Mr. Mayersohn asked “So that was before the school switched over to the Business Support Center?”

Mr. Reilly stated “Yes.”

Mr. Mayersohn asked “In School Board Policy 6301 and Standard Practice Bulletin I-302, there appears to be a conflict regarding the Principal’s response. In the policy under Rule 1, it states that the Principal or designee shall be fully responsible for maintaining reports, yet the heading states that the Principal is responsible for all monies collected. In the Standard Practice Bulletin, it combines the two.”

Mr. Reilly stated “That’s one of those transitional changes. We have a lot of policies and procedures that need to be updated where the word Principal is no longer correct if the school is being handled by the Business Support Center. We did change Standard Practice Bulletin I-302, but some of the policies still need to be updated. The policies need to be presented to the Board to be revised.”

Mr. Moses Barnes asked “Who makes the decision on when a school goes from a Bookkeeper to the Business Support Center?”

Mr. Reilly stated “That’s basically the Principal’s choice.”

Mr. Andrew Medvin asked “On page 115, you noted some payroll exceptions. I don’t recall a payroll problem in recent reports. I find this disconcerting that in a sample of just a couple of weeks, you found various problems. Is this indicative of what is going on?”

Mr. Reilly replied “Normally, we will look at another period or two if exceptions are noted. Our intention is while we’re at the school performing the internal funds audit, we perform a spot check of payroll. If there are schools that need a more extensive review, we will perform a separate payroll audit.”

A motion was made to transmit. Motion carried.

Internal Audit Report – Property and Inventory Audits of Selected Locations

Mr. Reilly stated “This report included sixty-five property and inventory audits that consisted of eighteen departments and forty-seven schools. There were fifty-eight locations that were in compliance with property and inventory procedures. There were seven locations that had some audit exceptions. The total amount of items for the sixty-five locations was over 37,000 with over \$54 million in historical cost. The overall number of unaccounted for items was 162 with a historical cost value of \$270,000.”

Mr. Mayersohn asked “On these reports with exceptions, the Office of the Chief Auditor states that Business Practice Bulletin O-100 should be reviewed with all staff. Is there an initial review when staff is hired?”

Mr. Reilly replied “As positions change and new property custodians are handling property and inventory, Business Practice Bulletin O-100 is the first document they should look at, which details all the things that need to be done. Often the administrators call Mark Magli and ask for some training. It’s a combination of both.”

Mr. Mark Magli stated “By defining a person as the Property Custodian, it’s understood that there are certain parameters. Everyone involved has to be oriented to what is expected. There are many people who do get it right. The communication and shared information sometimes falls short. There are checks and balances that were put in place. The Director of each division would see that their groups are properly trained and familiar with the policies and procedures and we make them aware that we are available to assist.”

Ms. Mary Fertig stated “I know over the years, we noted the remarkable job you have done working with the schools. I think you see that reflected in the locations with no exceptions. The Area Directors and Cadre have worked closely with Principals and have held people accountable. Does that same level of accountability apply to departments? The majority of the exceptions today came from departments, not from schools. I think putting that same level of accountability on departments would probably result in fewer exceptions.”

Mr. Robert Runcie stated “I think one reason why we’ve seen more exceptions this year for the departments than in the past is because of the large number of moves we’ve had around the system. It is not an excuse, but a contributing factor. We’ve moved many locations around the District, including closing the Sawgrass location. We will go back and ensure that whoever has the responsibility for these functions in the departments will confirm through signature verification, that they have read and understand the policy. I’ll work with Pat to ensure that we get that from all the departments. The staff accountable for property and inventory will recognize that there’s a policy available and that they are responsible for reading it and they will be held accountable for complying with the policy.”

Ms. Fertig stated “I thought this was a work in progress as new equipment is purchased and areas were brought on line, particularly with the moves, that you would have an accounting for all equipment and everything would be tagged. I would hope that in these areas, especially those that are repeat exceptions, that you would see an effort to not have a repeat exception next time.”

Ms. Earlyn Barton-Oden asked “For departments 9776 Instruction and Intervention and 9780 Exceptional Student Education, what was the time span between this audit and the previous audit with exceptions?”

Mr. Magli replied “The audit report for 9776 Instruction and Intervention was reported to this Committee on October 10, 2013, so approximately one year ago.”

Mr. Wolter added “The other location (9780) I believe was a third exception.”

Ms. Barton-Oden asked “Is there any consequence for these repeat exceptions, especially for the third repeat?”

Mr. Reilly stated “Our function is to report what occurred at each location. The HR issues are not under our purview.”

A motion was made to transmit. Motion carried.

Evergreen Solutions, LLC – Independent Review of ESE Services in Broward County Public Schools and Executive Summary and District Action (presented at July 29, 2014 Board Workshop)

Mr. Reilly stated “In 2013, the District contracted with Evergreen Solutions LLC to conduct an independent external review of Exceptional Student Education Services. They produced a comprehensive evaluation of ESE services in a 456 page report that is available on our website. Management provided an Executive Summary at the July 29, 2014 workshop. The report provided commendations and recommendations; specifically, there were 45 commendations and 110 recommendations. I’d like to turn this over to Mr. Brian Kingsley, Acting Chief Academic Officer and Ms. Kathrine Francis, Executive Director, Exceptional Student Education and Support Services.”

Mr. Wolter stated “This is not the same as the audits we normally see.”

Mr. Mayersohn stated “Regarding that, I feel strongly that this should be treated as an audit. I know staff hasn’t had a chance to respond to those recommendations and I think they should have an opportunity. Looking at the Evergreen Solutions website, they actually categorize this as an audit. Give staff a chance to respond. There may be a recommendation that they don’t agree with. This should be treated and categorized as an audit.”

Mr. Runcie stated “I definitely understand your perspective on this. This work actually came about because I asked to have this done as part of our process to continue to improve our ESE services across the board. I’ve had many conversations with parents, ESE Advisors, about issues and concerns. I made the commitment to have a management review performed, not any different than reviews we’ve done, for example, of our management programs, our student generation rates, and a disparity study. We do these reviews on a regular basis; it wasn’t structured as an audit. We

specifically intend to move forward and address all these issues. We had set up a steering committee. That committee will now be re-established. We are working on having a Chair for that committee. The committee will take recommendations and work to implement a plan and provide oversight as we implement those recommendations. That's always been the case, to use this to launch a process to improve our services just as we do in every area. This did not originate from the Audit Plan. It's not an audit. It's used as a process to improve services. There are a lot of stakeholders involved. I think it's absolutely appropriate that we advise the Audit Committee, given the importance of this work, how many students are affected as a result of the quality of these services, that we come back periodically and advise this Committee of the progress being made."

Ms. Fertig stated "At the last meeting it was requested that this report be brought to this Committee and that there should be some communication between the Committee and the people who prepared the report, since portions of it relate to what we do. Specifically, on page 5, there's a section on use of funds. Dr. Mack is not here today, but during the last meeting, he made comments that we should have had some communication. I'm glad you brought the report today and it was very interesting to read."

Ms. Kathrine Francis stated "To reiterate what Mr. Runcie stated, we are looking at the improvements of the internal processes in ESE, how we service and support schools and students. With that came this review. We are developing a task force that will develop and monitor an action plan throughout the implementation of those recommendations. I agree with Mr. Mayersohn. We would have loved the opportunity to respond and address some of those items that may not be entirely accurate in reporting. We hope to do that in several venues as we roll this out along with collecting input from various stakeholders. We had an opportunity to meet with the ESE Advisory Committee, so we have their input. We will do that repeatedly with other groups. The good news is that out of 110 recommendations, 18 of those were also concerning other departments, not just ESE. Some of the improvements will be processes throughout our District. Some of those things in the area of RTI, we're already working on. That left 92 recommendations specifically related to ESE. Of the 92, we are already working on action steps for 43%, since we were already aware that some of these existed. Some are completed. That is the chart that was provided to you. It's not an action plan to date, because we're still collecting input from others, in order to start categorizing and identifying the high priority needs first. We cannot complete everything in one school year."

Mr. Wolter asked "Is your task force going to take each recommendation and create an action plan or indicate why it's not appropriate?"

Ms. Francis stated "We would like the task force, since the composition will be all stakeholders, community, school-based staff, District administration and parents, to identify these prioritized areas. For example, within those recommendations, there are about eight that relate to 'transition'. That is students, by Federal law, turning age 16, and working on their transition through and beyond their post-secondary needs. That to us, is a high priority, because that has more common recommendations than any other areas. We want to obtain community input and then develop an action plan that can be monitored with specific benchmarking and goals with appropriate completion dates."

Mr. Wolter asked "Do you have a timetable for this process?"

Ms. Francis replied “We have advertised for two dates for the task force to begin. We also have Ed Talk where we will share that information and obtain input. That is November 1st. By that time, we will have a collection of input from a majority of our stakeholders. When we get all that data, we will move forward to posting it on the database. I will be happy to come back to the Committee anytime you would like an update.”

Ms. Fertig asked “On page 5, Section 4.3, use of funds, in reading those three, I assumed that those were things that were being done. Is it done differently now? Is that why they are recommending that?”

Ms. Francis replied “As a previous Principal, over the years, we would receive a projection of revenue sheet. We would work on that for all of our funding sources. Exceptional Student Education had a separate projection sheet, where you identified your self-contained and your students that spend the majority of their time in the General Ed setting. That always existed as a framework on what you see for your FTE. In your general projected budget, there was always your categoricals, which were referred to as your line items, where you received any additional funds related specific to ESE, and then any other areas. Yes, there is information that is outlined that is specific to what you earned in your FTE for ESE students. There are programs and services that are guidelines and standards that are given by the Budget office. What we did this year was a little different. The ESE office was a lot more involved. We have been working with OSPA and the Budget office. The Budget office worked up a new variation form that specifically spells out all of the programs; all the FTE and after those funding sources are paid to the General Fund first, what is remaining for that ESE, that weighted FTE portion, was great. On those special programs on the bottom of the sheet, they could not touch those dollars, so we made it a little more specific, so our students in special programs, formerly referred to as cluster classes, those are significant to find monies that cannot be touched, because there are program requirements to that. We are now matching the program standards and student needs to those actual funds that are going to Principals. The Budget office and our office work together to get those a little more specific. We’ve worked on caseload and workload issues for different services. We advise Principals on the staff they will need to ensure we provide the right services to students. It’s still the Principals’ decision to project their staff to fulfill those needs to provide services to students. To me, this year, the dollars are more clearly defined. The recommendations from my staff around every budget meeting have been more clearly defined. We have improved over 26 of 30 schools’ caseload and workload issues. Principals have a better idea on what funds are available and how they can continue to meet those needs.”

Ms. Fertig stated “That would have been a great response that would have made this more interesting to read. Thank you for explaining that.”

Ms. Francis stated “I agree. Part of the requirements were to go to a Board workshop. It wasn’t just the vendor reporting their findings, but we, as a District, wanted to be able to give the Board some information about the findings. It’s not an actual action plan; it’s just where we were at that moment in time on July 29, 2014. That’s why this was created that way; however, yes, in the process of improvement and closing items out, we will do it in that manner, so that everyone can monitor the progress.”

Discussion followed.

Mr. Hines asked “Regarding your transition plan, is there any follow up to see if that plan has been evaluated or followed?”

Ms. Francis stated “When we speak of transition, we speak of transition related to a student’s transition IEP. The state requires monitoring from their 16th through their 22nd birthday.”

Discussion followed.

Mr. Hines asked “Does the District have a plan to hire ESE students to help them transition as employees?”

Ms. Francis replied “Yes, we do.”

Mr. Runcie stated “We announced an initiative last year.”

Ms. Francis stated “We do a good job in transition in getting our students employed. You may have seen Board meetings where folks have come and discussed how they hire our students. The discussion went to Mr. Runcie and it was with the Senior Leadership team. Everyone is looking to have our students, not only to employ, but in that whole training process, the internship, the community based instruction piece. They are learning while they’re in school to prepare for paid employment, maybe during and sometimes outside when they graduate. We’ve always had students hired within the ESE Division. We are working our way through every other division and the other Chiefs have definitely jumped on board.”

Mr. Herbst asked whether the Committee should treat this as an audit or not. “When you look at the full report, scope and methodology, this isn’t an audit, and I don’t know that we should be treating it as one. It’s a management study performed by a firm who are not CPAs. They don’t adhere to Generally Accepted Governmental Auditing Standards. They’re not following the same protocols or using the same risk analysis. They don’t have the same objectives. I don’t know that we, as an Audit Committee, want to get involved with every management study that the Superintendent wants to perform.”

Ms. Susan Grant concurred.

Mr. Wolter added “We’re supposed to add value to what we do in terms of reviewing audit reports and making recommendations. I believe we do. I’m not sure we’re in a position to add value to this. That being said, Patrick, don’t you have something in your Audit Plan this year for ESE?”

Mr. Reilly replied “One aspect of this was the schools’ use of funds at the school level. At the workshop, there was a request that we look at expenditures and we’ve incorporated that into our Audit Plan this year. We will have someone review those types of expenditures and determine if the monies were used in accordance with School Board policies, grants, Title I, etc.”

Mr. Wolter stated “When Mr. Reilly brings that report to us, we’ll have Kathrine and Brian come back and give us an update. We don’t need to transmit this, since it is not an audit report. It will be in the minutes.”

Mr. Mayersohn stated “In Policy 1002.1, the Office of the Chief Auditor, under Rule D, it states ‘perform operational audits of School Board of Broward County, Florida, programs, organizations, functions and activities including examinations of planned systems and controls.’ That’s what the job of the Chief Auditor is based upon in policy. I understand it doesn’t have certain standards,

that has already been established, but I think somewhere in maybe morphing the two together. It's important to have some oversight."

Ms. Fertig stated "I think a combination of both comments is how I'm feeling about this. I think it's educational for us in the areas that pertain to what we do on an ongoing basis, looking at FTE reports, particularly the use of funds. I think where there's a point of interest that is specific to a Committee, as in use of funds, those are the areas that would be of interest to us."

Mr. Wolter stated "You do realize that your presentation was based on information for the Committee, as opposed to what we normally do for an audit, which is inquiry, etc."

Mr. Runcie stated "As I stated earlier, I think it's absolutely appropriate to present this to the Committee and advise you of some initiatives that are taking place, but this is not an audit. We have numerous management reviews, such as the magnet program that you mentioned. They really are not audits. The components that do lend themselves to it are already incorporated into the Audit Plan, as Mr. Reilly had indicated. You can't just look at some numbers of a program without understanding the full context. It's great for us to come here, but to come on a regular monthly or weekly basis about the status of this work that we're doing here, would not be beneficial. I agree that the Committee should be provided with an overview periodically, in conjunction with the work that Mr. Reilly's office will be doing in accordance with the Audit Plan."

Mr. Herbst stated to the Superintendent "When you're having these types of studies conducted on your behalf, you may wish to convey to your vendor/contractor that they should not be referring to these reports as audits. When you view their websites, it states prominently 'audit'. That is misleading."

State of Florida – Auditor General's Report #2014-203 – Review of Charter School, Charter Technical Career Center, and District School Board 2012-13 Fiscal Year Audit Reports Prepared by Independent Certified Public Accounts

Mr. Reilly stated "This report from the State Auditor General was included in today's Audit Committee as information related to Charter Schools, Charter Technical Career Centers and District School Boards. This report does not have to be transmitted. I just wanted to highlight some trends and findings in the report.

This report dealt with reviews of annual financial audits conducted by CPA firms. The State Auditors review Charter School and District School reports in accordance with Florida Statutes.

There were 3 basic findings:

- Audit Reports for 15 Charter Schools were not submitted to the State Auditor General
- 14 of the Charter Schools were closed during or subsequent to the 2012-13 fiscal year.
- 24 Charter School reports were submitted late and 4 Charter Schools were submitted after the March 31, 2014 deadline and 6 District School Board's Annual Audits were submitted after the March 31 deadline. Unfortunately, our District was one of the late remittances. We remedied this as soon as we were notified. The audit was completed in November 2013 and approved by the Board in December 2013; however, this year there was a change on how the reports were submitted and there was a miscommunication on which department was transmitting the report to the Auditor General.

The other two findings were related to non-compliance with certain requirements, such as audit report language, presentation of the financial statements, required supplementary information and presentation of notes and disclosures. For example, notes on Defined Contribution Plans did not provide adequate information for the reader.

State of Florida – Auditor General’s Report #2015-004 – Report on Significant Financial Trends and Findings Identified in Charter School and Charter Technical Career Center 2012-13 Fiscal Year Audit Reports

Mr. Reilly stated “This report from the State Auditor General was included in today’s Audit Committee as information related to Charter Schools and Charter Technical Career Centers. This report does not have to be transmitted. I just wanted to highlight some trends and findings. The Auditor General reviewed 554 Charter Schools and 68 (12%) of the Charter Schools reported a deficit fund balance or unrestricted net assets as of June 30, 2013. There were 4 Charter Schools whose CPAs reported a Statement on the ability of the Charter Schools to continue operations on an ongoing basis. There were 157 Charter Schools that contained a total of 315 audit findings addressing weaknesses in internal control and instances of non-compliance with applicable laws and rules. There were 35 audit reports that had findings considered by the CPAs to be material weaknesses in internal control. There were many findings that did not include one or more of the elements required by the Rules of the Auditor General, Chapter 10.850. Of the 274 findings in the 2012-13 fiscal year, 75% were repeat findings and 34 of the audit findings were left unresolved for three consecutive audits.”

Mr. Runcie added “I’d like to add some information about where we are with Charter Schools and improving the authorization and contract process. We typically deny around 50% of the applications that are submitted. The public never sees most of those. We actually reach out to the applicants and counsel them. That’s our intent, based on the quality of the application. They usually withdraw their applications. For example, last year, we had about 41, about 17-20 were counseled and withdrew their applications. There were three or four that were in with the stack of 20 that we had slated for denial, but they still wanted to go forward. Those then get appealed to the State and in most cases, they get approved. The application process does not allow the District to consider past performance of an applicant. Some of these folks actually just copy applications that they know were approved before, either from our District or other Districts, and submit them, because they know they will get approved. Sometimes, they actually forget to change the name in other parts of the document. That’s how we know they are doing that. We believe strongly that they should have some level of financial stability to bring to the table, such as providing a line of credit of approximately \$250,000 or an escrow account. We believe there should be some adequate notice period for when the school is going to open, other than 15 days before the start of school. We have continued to be challenged with these issues. This year, it is my intention to challenge the State on a couple of these applicants. There are a couple of applicants this year who have dubious histories associated with them and we intend to fight them as a litmus test case with the State. It doesn’t make sense not to use common sense when we know these issues. Mr. Reilly’s been involved in this. Lastly, we’ve worked very hard to improve our relationship with the Charter School community. We’ve formed a summit. We agree that it’s not about quantity, but making sure that they are providing quality in the marketplace. It doesn’t do any of us in the public school industry any good to have that happen. These students in these environments do not receive service; they end up in other Charter Schools; they end up back in our schools and they have lost a year or more.

We have consensus in making sure the quality has improved and that we're working in the most collaborative way with the Charter community and quality providers.”

Cummings-Grayson & Co., P.A. – External Quality Control Review of the Broward County Public Schools Office of the Chief Auditor

Mr. Reilly stated “We hired the services of a CPA firm to perform a Peer Review of our office. The outcome was that they found our office to be in compliance with Governmental Auditing Standards. One area that was reported, for which we have taken corrective action, has to do with the consideration of independence on non-audit services. We are required to determine through self-review if the non-audit service would impair independence. We need to document this process. Generally Accepted Auditing Standards now requires that the Auditors communicate to the party requesting the services and disclose that independence is not impaired to perform the non-audit service and that the examination is considered a non-audit service; therefore, our work does not constitute an audit under Generally Accepted Auditing Standards and that management is aware of their responsibilities.”

Mr. Medvin asked “What kind of services are you referring to?”

Mr. Reilly stated “For example, when we help the Charter School Office and they ask us to look at the audited financial statements that are prepared by CPA firms, we review those to see that they are not in a financial deteriorating condition. We're really not auditing that; we're performing a non-audit service to identify schools that the Charter School Office needs to deal with. From time to time, we are asked to look at processes in various departments, such as the Book Depository and give them a brief report. That type of report is not considered an audit under Governmental Auditing Standards.”

Mr. Barnes asked “What is the threat to independence that is mentioned?”

Mr. Reilly stated “If you went to perform a review and were told not to look at certain areas, that would be an impairment of your ability to perform the audit. You have to portray that you are independent and that you have full access to the documentation requested. You want to ensure that you do not implement policies or procedures that you will later be auditing. For example, if someone asks you to help them set up an accounting system at their school, you really shouldn't be doing both the implementation and the auditing of that system.”

Mr. Wolter asked Mr. Reilly to send a copy of the disclaimer that was recommended in the Peer Review to the Audit Committee.

Mr. Barnes asked “Can you give me an example of a non-audit service that you provide to the schools?”

Mr. Reilly replied “An example would be assisting them on how to interpret or how to handle leases, when the school rents the facility. There are procedures for that and sometimes we would help them understand the policy. Another thing that some people do not realize is that the Audit Department does not create School Board Policies, Standard and Business Practice Bulletins, etc. Management and the School Board is responsible for creating policies and procedures. We audit to ensure that the policies and procedures are being followed.”

Mr. Barnes asked if the agendas for future Audit Committee meetings could be labeled to differentiate between audit reports and informational reports or listed as non-action items, for reports that will not be transmitted to the Board.

A motion was made to transmit. Motion carried.

Other Discussions

Mr. Reilly stated “In order to be in compliance with the newly revised School Board Policy 1.7 School Board Established Advisory Committees and Appointments of a School Board Member Representative(s) to Such Committee(s), each member of the Audit Committee is required to complete the District’s annual training program. The training will cover Ethics Standards for Public Officers, The Sunshine Law, Public Records Laws and Roberts Rules of Order. We will provide a link for these videos by email next week.

Also, at the next meeting, I will bring forward a new School Board Policy for your review that incorporates the Audit Committee’s membership rules, duties, meetings, etc. The District has requested that each advisory committee create its own School Board Policy.

We will also be requiring that a Conflict of Interest Statement be completed. That form will be emailed to you next week also.”

Meeting adjourned at 1:55 p.m.