

SCHOOL BOARD WORKSHOP

GADSDEN COUNTY SCHOOL BOARD
MAX D. WALKER ADMINISTRATION BUILDING
35 MARTIN LUTHER KING, JR. BLVD.
QUINCY, FLORIDA

April 25, 2023

4:30 P.M.

The workshop was open to the public and electronically recorded.

The following Board members were present: Mr. Leroy McMillan, Chairman; Mrs. Karema D. Dudley; Mr. Steve Scott; Ms. Cathy S. Johnson; and Mr. Charlie D. Frost. Also present were Mr. Elijah Key, Superintendent and Secretary to the Board; Mrs. Deborah Minnis, Attorney for the Board; and others.

1. Call To Order

The workshop was called to order by the Chairman, Mr. Leroy McMillan, at 4:30 p.m.

2. Financial Information

Mr. Mays shared with the Board the External Independent Auditing Services Request for Proposal Estimated Timeline. He stated that the steps in the RFP process consisted of the following: May 5th – Release of RFP to the district’s website; May 19th – written questions due – submitted to Mrs. Andrea Frost-Lawson, Purchasing Agent, subject: RFP 2022-0007 External Independent Auditing Services or email to lawsona@gcpsmail.com; May 22nd – anticipated posting of answers to submitted questions on district website; May 31st – sealed proposals due and opened – submitted to Gadsden County Schools, Business and Finance Department; May 31st – Evaluation Team Meeting – Gadsden County Schools, Business and Finance Department; and the possibility of scheduling a Special Board Meeting for the anticipated date the district will advertise its Notice of Board Decision.

Mr. Mays shared with the Board information on the CRRSA Act ESSER II K-12 Sub-grantee Preliminary Monitoring Report. He stated that The Florida Department of Education conducted a desk monitoring review of selected Local Education Agencies (LEA) under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act for the Elementary and Secondary School Emergency Relief (ESSER II) Fund. He stated that the Department’s objective was to evaluate whether processes and necessary controls were in place to meet program requirements. He stated that the review included testing over the following compliance areas with the methodology and scope of the monitoring exercises described. He stated that a monitoring review is an oversight activity that may lead to technical assistance and corrective action opportunities. He stated that for DOE’s purposes, the monitoring review is a process used to identify areas of compliance, offer opportunities for technical assistance to help resolve non-compliance issues and ensure that Federal funds are protected from clawback. He stated that there are instances where LEAs don’t realize that their standard practices do not always comply with applicable Federal and State laws, regulations, rules, guidance, and policies. He stated that the review of the district resulted in three findings and one observation with recommendations. Finding 1) Insufficient documentation of Charter School Reimbursement – The LEA did not provide sufficient

Charter School reimbursement documentation for a sampled reimbursement. The LEA has documentation requests outstanding for one Charter School sampled expenditure. For Crossroad Academy Charter School, the LEA has provided invoice support and proof of reimbursement from the LEA to the Charter School but has not provided sufficient proof of payment from the Charter School to vendors as of March 24, 2023, the cutoff due date for all LEA documentation. Recommendation – the LEA should provide the outstanding requested documentation for the sampled expenditure noted. If this documentation is not available or cannot be located, the LEA should provide a memorandum to explain why the requested documentation is not available. Finding 2) Insufficient filing of contracted expenditures – The LEA has provided an incomplete procurement listing template, which was received late, on March 28th, and will be reviewed during the mitigation strategies response period. The LEA was to provide a complete procurement listing template that included all procurements requiring quotes or competitive bidding as well as executed contracts, and their value, entered for construction, services, or materials used in ESSER II funded grants. The request for this procurement listing was originally requested with a due date of January 13, 2023. The LEA has provided an incomplete procurement listing template as of March 28, 2023. Therefore, a complete procurement sample could not be provided to the LEA. The procurement listing template included requests for the vendor’s name, contract amount, contract period, contract number, invoice numbers, purchase order numbers, ESSER II program, contract type, method of procurement, and work performed. The LEA was provided with a partially filled in procurement listing template on February 22, 2023, to assist the LEA in completing the listing; however, the template was not updated by the LEA until March 26, 2023. For ESSER II expenditures provided, it was identified six possible executed contracts between Gadsden County School District and various vendors, however, the LEA only listed two of the vendors on the procurement listing template. Recommendation – The LEA should provide a complete procurement listing template that includes the breakdown of each contract’s period, contract number, contract type, method of procurement, and work performed. Once a completed procurement listing is provided, the review process will begin during the mitigation strategy response period. However, there will be no subsequent compliance testing since the procurement listing was provided well past the original due date of January 13, 2023. Finding 3) CRRSA Act – Continuing to Compensate Employees Requirement – the LEA’s information and documentation provided did not confirm it met the requirements under the CRRSA Act of the Continuing to Compensate Employees Requirement. Based on the LEA’s previously submitted ESSER annual report, the LEA’s full-time equivalent (FTE) positions as of March 13, 2020, totaled 315, then 380 as of September 30, 2020, and 200 as of September 30, 2021. The LEA provided a narrative with an explanation stating that there was a high number of instructional staff that resigned and some who were non-reappointments due to certification. In addition, the LEA stated they worked to avoid layoffs and reductions in staff by assisting principals in working with instructional staff to meet certification requirements, supporting certified instructional staff by utilizing in-district transfers, human resources assisted instructional staff with expiring certificates to get extensions from the Florida Department of Education (FDOE), ESSER II funds helped with instructional payroll. Over, the LEA did not provide an explanation or additional documentation to support the decrease of 180 FTE who resigned or were non-reappointments due to certification issues. Therefore, based on the information provided, confirmation that the LEA tried to continue to compensate its employees, to the greatest extent practicable, under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act could not be confirmed. Recommendation –The LEA should provide a determination of how many FTE staff were decreased due to non-reappointments or resignations from March 13, 2020 to September 30, 2020, and September 30, 2021. In addition, the LEA should also provide documentation that includes FTE totals to clarify if the number of FTEs decreased from March 13, 2020 to September 30, 2020, and September 30, 2021. Observation 1) Internal controls for physical assets submitted after the deadline. The LEA provided the requested inventory management template on March 28, 2023, however, this document was received well after the specified due date of February 20, 2023. The inventory information included in the template will be reviewed during the mitigation strategies response period.

A complete inventory management template requests a listing of the sampled inventory items acquired with ESSER II funding by the LEA. The inventory management template requests the inventory item, description of the property, serial/id number, sources of funding, title holder, acquisition date, purchase costs, percentage of costs attributed to the federal program, location, use, condition, and ultimate disposition date. The LEA provided all of the required inventory information for its sampled inventory items to confirm that all devices and items were appropriately inventoried in accordance with its policies and procedures. The inventory information will be reviewed during the mitigation strategies response period.

In response to the Board members concern regarding not being aware of the ESSER funds that were spent, Mr. Key stated that the contracts are major purchases and were previously brought to the Board for approval.

Mrs. Minnis stated that the Superintendent has spending authority up to a certain point. She stated that it is a multitier process. She stated that ultimately the Board is responsible for monies spent. She stated that information has been brought to the Board in several meetings.

Mr. McMillan stated that the Board has not requested a list of how the ESSER funds have been spent.

Mrs. McGriff stated that the statement for certification giving the Superintendent approval to apply entitlements could be shared with the Board. She stated that DOE requests districts to apply for entitlement grants.

Mr. McMillan requested the Superintendent keep the Board informed of all grants applied for and received.

Mr. Key stated that the Board is aware of all spending, and he will share with the Board budget narratives.

Board members asked questions, shared their concerns and made comments during the discussion of the CRRSA Act ESSER II K-12 Sub-Grantee Preliminary Monitoring Report.

Mr. Mays shared with the Board information on the 2022 – 2023 FEFP Fourth Calculation. He stated that the district Net State FEFP was \$26,280,385; Adjustment to the Family Empowerment Scholarship was (\$3,692,013); Prior Year Adjustments for Scholarship Deductions was \$97,209; Adjusted Net State FEFP was \$22,685,581. He also shared with the Board information on the Open Word Worship Center Contract payment history.

In response to Ms. Johnson's request for information on all the employees that had received a bonus, Mr. Mays stated that the information will be provided at the May 2nd Special Meeting.

Mr. Key stated that every teacher that met the MOU requirements received incentive pay.

3. Facilities Update

Mr. Key stated that Mr. Brad Arnold stepped down as interim maintenance director and returned to his original position. He stated that Mr. Johnny Riley has stepped into the interim maintenance director position.

Mr. Riley shared with the Board maintenance updates. He stated that the HVAC units at both Stewart Street Elementary School and Havana Magnet School need repairing. He stated that bids have been placed and close on May 1st. He stated that the maintenance building was damaged a few years back and he was informed there was money from insurance. He has received the plans and hopefully repairs can begin June 1st.

Mr. McMillan clarified that it was FEMA money that will be used for repairing the maintenance building. He stated that at the last board meeting it was discussed about 11 month employees working 12 months, and he was told that cannot happen because it is a bargaining issue. He suggested reaching out to the bargaining team, and have Dr. Sonya Jackson follow up with the Board.

In response to Mr. Frost's regarding inmates working the summer, Mr. McMillan stated it would have to be state inmates and there would have to be a supervisor with them at all times.

Mr. Riley stated that he will look into the inmates working this summer. He stated that using inmates require a trained supervisor and you will not get a full day work, because inmates cannot be cleared until sometime around noon and they have to be back by 2:00 p.m.

Mr. Riley stated that the Facilities 5-Year Work Plan and the FISH Report will be ready for the next Board meeting.

4. Educational Items by the Superintendent

None.

5. School Board Requests and Concerns

None.

6. The workshop adjourned at 5:46 p.m.