

AGENDA

SCHOOL BOARD WORKSHOP

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

April 15, 2024

4:00 P.M.

This workshop is open to the public

1. CALL TO ORDER
2. OPENING PRAYER
3. PLEDGE OF ALLEGIANCE
4. DISCUSSION ITEMS
 - a. 2025 – 2026 School Year Calendars – **SEE PAGE #2**
 - b. Carr, Riggs & Ingram CPAs and Advisors Audit Agreement – **SEE PAGE #6**
 - c. New K-8 School Property
5. EDUCATIONAL ITEMS BY THE SUPERINTENDENT
6. SCHOOL BOARD REQUESTS AND CONCERNS
7. ADJOURNMENT

GADSDEN COUNTY SCHOOL DISTRICT

STUDENT CALENDAR

SCHOOL YEAR 2025 - 2026

2025	
AUGUST 11	Students First Day of School
SEPTMBER 1	Labor Day (District Holiday)
OCTOBER 10	End of the First Grading Period
OCTOBER 31	Half Day
NOVEMBER 11	Veterans' Day (District Holiday)
NOVEMBER 21	Students Out – Planning/Professional Learning Day
NOVEMBER 24-28	Thanksgiving Holidays/Fall Break
DECEMBER 19	End of Second Grading Period – Half Day
DECEMBER 22-JAN 2	Christmas/Winter Break
2026	
JANUARY 1	New Year's Day
JANUARY 5	Students Out – Planning/Professional Learning Day
JANUARY 6	Students Return
JANUARY 19	Martin Luther King, Jr. Day (District Holiday)
FEBRUARY 13	Half Day
FEBRUARY 16	Presidents' Day (District Holiday)
MARCH 13	End of Third Grading Period / Half Day
MARCH 16 - 20	Spring Break (District-wide)
APRIL 17	Half Day
MAY 22	Students Last Day of School – Half Day/ End of Fourth Grading Period

GADSDEN COUNTY SCHOOL DISTRICT

TEACHER CALENDAR (196 DAYS)

SCHOOL YEAR 2025-2026

2025	
AUGUST 4	Teachers Report
AUGUST 4-8	Pre-Planning Days
AUGUST 11	Students First Day
SEPTEMBER 1	Labor Day Holiday (District Holiday)(Teacher Paid Holiday #1)
OCTOBER 6-10	FTE Survey Week
OCTOBER 10	End of the First Grading Period
OCTOBER 31	Half Day - PL/Planning Day
NOVEMBER 11	Veterans' Day Holiday (District Holiday)
NOVEMBER 21	PL/Planning Day (No School for students)
NOVEMBER 24-28	Thanksgiving Holidays/Fall Break
NOVEMBER 28	Teacher Paid Holiday #2
DECEMBER 19	Half Day - PL/Planning Day /End of Second Grading Period
DECEMBER 22-JAN 2	Christmas/Winter Break
DECEMBER 25	Christmas/Teacher Paid Holiday #3
2026	
JANUARY 1	New Year's Day
JANUARY 5	Teachers/Staff Return - PL/Planning Day
JANUARY 6	Students Return
JANUARY 19	Martin Luther King, Jr. Day (District Holiday) (Teacher Paid Holiday #4)
FEBRUARY 2-6	FTE Survey Week
FEBRUARY 13	Half Day - PL/Planning Day
FEBRUARY 16	Presidents' Day Holiday (District Holiday)(Teacher Paid Holiday #5)
MARCH 13	End of Third Grading Period / Half Day
MARCH 16 - 20	Spring Break (District-wide)
APRIL 17	Half Day - PL/Planning
MAY 22	Students Last Day - Half Day - PL/Planning Day/ End of 4 th Grading Period
MAY 25	Memorial Day (District Holiday) (Teacher Paid Holiday #6)
MAY 26-29	Post Planning Days
MAY 29	Last Day

GADSDEN COUNTY SCHOOL DISTRICT

ELEVEN MONTH CALENDAR (214 DAYS)

**ASSISTANT PRINCIPALS
11 MONTH SECRETARIES, PSYCHOLOGISTS, THERAPISTS, ASSISTANT CUSTODIANS**

SCHOOL YEAR 2025-2026

2025	
JULY 14	Employees Return
AUGUST 11	First Day of School
SEPTEMBER 1	Labor Day (District Holiday)
NOVEMBER 11	Veterans' Day (District Holiday)
NOVEMBER 24-28	Thanksgiving Holidays/Fall Break
DECEMBER 23-JANUARY 2	Christmas/Winter Break
2026	
JANUARY 1	New Year's Day (District Holiday)
JANUARY 5	Employees Return
JANUARY 19	Martin Luther King, Jr. Day (District Holiday)
FEBRUARY 16	Presidents' Day (District Holiday)
MARCH 16-20	Spring Break (District-wide)
MAY 25	Memorial Day (District-wide)
JUNE 11	Last Day of Work

GADSDEN COUNTY SCHOOL DISTRICT

TWELVE MONTH CALENDAR (240 DAYS)

SCHOOL YEAR 2025-2026

2025	
JULY 4	Independence Day (District Holiday)
AUGUST 11	First Day of School
SEPTEMBER 1	Labor Day (District Holiday)
NOVEMBER 11	Veterans' Day (District Holiday)
NOVEMBER 27-28	Thanksgiving Holidays/Fall Break
DECEMBER 24-JANUARY 2	Christmas/Winter Break
2026	
JANUARY 1	New Year's Day (District Holiday)
JANUARY 5	Employees Return
JANUARY 19	Martin Luther King, Jr. Day (District Holiday)
FEBRUARY 16	Presidents' Day (District Holiday)
MARCH 16-20	Spring Break (District-wide)
MAY 25	Memorial Day (District Holiday)
JUNE 19	Juneteenth (WORKDAY)



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CRIcpa.com

February 20, 2024

School Board of Gadsden County
35 Martin Luther King Jr Blvd
Quincy, FL 32351

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide to the School Board of Gadsden County (Client, Gadsden County School District or GCSD).

Understanding Our Role

It is our understanding that questions have arisen regarding the use of GCSD funds received from the Federal Emergency Management Agency (FEMA), as well as insurance proceeds as a result of Hurricane Michael. The purpose of our work is to provide an accounting for GCSD's insurance proceeds and determine whether the insurance proceeds were properly utilized by GCSD.

You will be requested to obtain and provide to us all documents necessary for us to perform our procedures, including access to banking and computer records, accounting reports, personnel files, payroll reports, credit card statements and organizational policies.

In connection with this engagement, we anticipate preparing a written report of our findings and we will present our report to you or to your designated representative. In the event that our report and related work product documents and materials are the subject of a subpoena, the Client will be responsible for any legal fees associated with responding to the subpoena.

Procedures

Our investigative procedures will include the following:

1. Conduct interviews with GCSD key personnel for an understanding of GCSD's books and records.
2. Inspect GCSD budgets, revenues and expenditure reports for Fiscal Year 2021-2022 to present.
3. Analyze GCSD general ledger detail reports and determine the sources and uses of GCSD's insurance proceeds.
4. Examine bank, accounting and financial records related to the insurance proceeds received in April 2021 and determine whether the uses of GCSD's insurance proceeds were appropriate.
5. Report any findings and consult with GCSD regarding additional investigative procedures, if necessary.
6. Provide a written report of our findings, if significant findings are identified.

Our investigative procedures will be for the period beginning April 1, 2021 through January 31, 2024. The nature of our procedures will be limited. Therefore, fraud may exist in your company that we will not identify during performance of those procedures.

This engagement will be conducted in accordance with the Statement on Standards for Forensic Services No. 1 as promulgated by the American Institute of Certified Public Accountants (AICPA). While our work will involve an analysis of accounting records, our engagement will not constitute an audit in accordance with generally accepted auditing standards, an examination of internal controls, or any other attestation or review service in accordance with standards established by the AICPA.

Conflicts

CRI has performed an internal search in accordance with our internal procedures for potential client conflicts. No client conflicts were found with respect to any of the parties identified. During the course of this engagement, you agree to inform CRI of additional parties in this matter or name changes of those parties provided.

As a large professional services organization, CRI is engaged by new clients every day and cannot ensure that an engagement for the involved parties will not be accepted by CRI. We take no responsibility for monitoring possible conflicts that could arise during the course of the engagement, although we will inform you promptly should any come to our attention. We reserve the right to resign from this engagement at any time if conflicts arise or become known to us that, in our judgment, would impair our ability to perform objectively.

Engagement Administration

Ben Kincaid will participate as engagement partner, maintaining overall administrative responsibility for the engagement, including billing and client relations. Donna Melillo will be the manager who will be actively involved in the performance of the engagement and supervising CRI staff assisting with the engagement. Our work will be billed at the hourly rates outlined below applied to the hours spent performing the work.

LEVEL	HOURLY BILLING RATE
Paraprofessional	\$45
Staff Forensic Accountant	\$125
Senior Forensic Accountant	\$150
Forensic Manager	\$180
Forensic Partner	\$300

You will also be billed for any out-of-pocket expenses that we may incur in connection with this engagement, such as travel or postage. Our invoices will be submitted to you monthly, which are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes past due and will not be resumed until your account is paid in full.

Because of the unpredictable nature of an investigation and unforeseeable requirements that arise in practically all investigations, it is difficult to quantify the total expected fees in the matter prior to commencing our work. The time incurred by CRI will depend on the extent and nature of available information, the outcome of certain procedural and legal tasks, and on information that our procedures may reveal as our work progresses. CRI will work closely with you to make this engagement cost effective.

Our fees are not contingent upon the final results, nor do we guarantee any result or resolution in conjunction with our services.

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Governing Law; Venue

This agreement and performance hereunder shall be governed by the laws of the State of Florida, without reference to any conflict of laws rules or principles. Any action or proceeding arising out of or in any way relating to this agreement must be brought in a state court having jurisdiction in Gadsden County, Florida, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses or objections to venue and jurisdiction within Gadsden County, Florida, including *forum non conveniens*.

Disclosure

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account including service providers located outside of the United States. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Furthermore, we will remain responsible for the work provided by any such third-party service providers. By signing this letter, you consent to allow us to disclose your financial information, if applicable, or other information to our service providers located abroad. If you want

to limit the amount of information that may be disclosed to any third-party service provider, please notify us in writing as an attachment to this letter.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

If you agree with the terms of this engagement letter, please sign the acknowledgement below and return a copy to us. This agreement will become effective as soon as you sign and date this letter and return a signed copy to us. If circumstances change, our agreement with you may need to be revised. It is customary for us to describe those revisions in an addendum to this letter.

Very truly yours,

Carr, Riggs & Ingram, L.L.C.

Carr, Riggs & Ingram, LLC
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the School Board of Gadsden County.

Signature: _____

Date: _____