

Clatskanie School District 6J  
PO Box 678  
Clatskanie OR 97016

BOARD OF DIRECTORS' REGULAR BOARD MEETING

June 14, 2021, 6:30 pm via Zoom and in person at the Old Middle School Gym, 660 SW Bryant St  
(see our main page at [www.csd.k12.or.us](http://www.csd.k12.or.us) for instructions on joining the meeting via Zoom)

BOARD MEETING MINUTES

Board Members Present: Megan Evenson-Board Chair, Kara Harris-Vice Chair, Ian Wiggins, Kathy Engel, Katherine Willis  
Admin Team Present: Cathy Hurowitz-Superintendent, Mark Bergthold-Business Manager, Dr. Jim Helmen-Director of Student Support & Innovation, Tami Burgher-Board Secretary, Dr. Jeff Williamson-CMHS Principal, Kara Burghardt-CES Principal  
Guests: Tim Erwin, Tara Kemp-Pauly Rogers, Maeve Mitchell

- I. CALL TO ORDER: 6:30 pm
  - A. Flag Salute
  - B. Agenda Review
  - C. Approve Agenda

**A motion was made to approve the agenda.**

**K. Engel/K. Willis - UNANIMOUS**

II. COMMUNICATIONS AND HEARINGS OF INTERESTED PARTIES

- A. Public Comment: None  
*This is the time for citizens to address the Board. All speakers should state their name prior to speaking. Speakers are asked to write their name, address, phone number and topic to be addressed on the registration card. Speaking time is limited to three minutes per speaker. Speakers may offer objective criticism of district operation and programs, but the Board will not hear any complaints concerning specific District personnel. The Chair will direct the visitor to the appropriate means for Board consideration and disposition of legitimate complaints involving individuals. The right to address the Board does not exempt the speaker from any potential liability for defamation.*
- B. Student Body Report: None
- C. Oregon School Employees Association Representative Report: None
- D. Clatskanie Education Association Representative Report: None
- E. COVID Safety/Athletics Update - Ryan Tompkins: None

III. OLD BUSINESS

A. Pauly Rogers Audit Report - Tara Kemp, Auditor: T. Kemp gave the presentation of the 19-20 Clatskanie School District Audit. She went over the Governing Body Letter (see attached). The district is audited to make sure it is complying with all laws and regulations. See page 2. They gave the district an unmodified opinion on the financial statements. That is a clean opinion with no reservations, which is what the district wants. For state minimum standards, there was one comment noted on page 54 of the audit report. They also issued a Management Letter which reports significant deficiencies and material weaknesses as a result of audit procedures. The auditors did encounter difficulties in performing and completing the audit. It was a difficult year across the board for many districts due to COVID and the many changes that came about this year. Also, listed in the letter are Future Accounting and Auditing Issues and changes that we may need to be aware of that would affect our accounting processes for the next fiscal year. K. Engel had a couple of questions. When she was on another committee, they got a reconciliation report or a list of all debits/credits on a monthly basis, would that fulfill your need for oversight instead of Cathy reviewing? Typically standards recommend that Management be the one to go over bank statements and reconciliations as management is ultimately responsible. Governments often do what is suggested and that is an additional level of oversight, but would not relieve management of their financial responsibility. What audit requirements are needed for the bond? There are no separate audit requirements. The bond activity would be tested as a part of the financial statement audit, so they would pull a sample of transactions to ensure those fall in line with the purpose of the bond. K. Harris asked about the material findings of the report and how we are going to move

forward so it doesn't happen again. Are new procedures or processes being developed to avoid this issue? M. Bergthold responded that after having a year under his belt, there will be an interim audit conducted the week of July 12th. There will be a transition time for a new business manager and he will be able to work on those things. There are two phases of an audit, one is an interim, they come and do spot checks. Also conduct interviews to see if anything has changed with processes, approvals, personnel, etc. The majority of the audit cannot be done until after June 30th and the books are closed. There was a discussion about having the board "ratify" statements, checks, etc. He will have the bank recs caught up before June 30th. C. Hurowitz will review and approve them. K. Harris stated that the bank recs were recommended to be done within 30 days of the end of each month and asked if that had been done in the current year? No. C. Hurowitz stated that the business manager position has been posted. She also sits down with Maeve Mitchell and goes over payroll at the end of each month. The district will put more checks and balances in place. K. Engel stated that they give him a lot of grace for coming in during a pandemic year, so she gets the frustration and the amount of time it can take. There was a discussion about how to make sure that the reconciliations and reports are done in a timely manner. This isn't personal, this is making sure that we are accountable to the community, and that the board doesn't lose trust with the community. M. Evenson suggested adding bond accountability to our July agenda,

#### IV. NEW BUSINESS

##### A. Piper-Sandler Resolution

**A motion was made to accept the Piper Sandler resolution 2021-3 (see attached).**

##### **K. Harris/I. Wiggins - UNANIMOUS**

##### B. Determine the Bond Results

Motion: The results are in and the Board has determined that the Bond has passed.

**A motion was made to approve the bond results.**

##### **K. Engel/K. Willis - UNANIMOUS**

##### C. Determine the Election Results

Motion: The results are in and the Board declares Katherine Willis, Director Position 3, Kathy Engel, Director, Position 4, and Ian Wiggins, Director Position 5 winners in the May 18th, 2021 Clatskanie School Board election.

**A motion was made to approve the results and the Board declares Katherine Will, Director Position 3, Kathy Engel, Director, Position 4, and Ian Wiggins, Director Position 5 winners in the May 18th, 2021 Clatskanie School Board election.**

##### **K. Harris/I. Wiggins - UNANIMOUS**

#### V. SUPERINTENDENT'S REPORT

- A. K-6 Principal Report: Written. C. Hurowitz reviewed their Winter and Spring test results and our kids maintained and are at grade level. Very few kids came out in the red and only three or four didn't move forward. They have done a great job at keeping the kids at grade level. Kudos to the elementary school and their leadership!
- B. 7-12 Principal Report: Written. The board thanked her for her time and leadership, it was nice having a calm, knowledgeable presence in that building. They appreciate her and look forward to having her mentor Dr. Williamson and Ms. Burghardt.
- C. Student Services Report: Written. J. Helmen stated they just started summer school and submitted the application, as of today there are 14 students. The teachers are Mary Sizemore and John Hazapis.
- D. Superintendent Report: Written. M. Evenson asked about any news concerning moving the state school fund from \$9.3 million to \$9.6 million. K. Harris stated that there wasn't a lot of support for adding extra funding. C. Hurowitz said there is a last ditch effort to get the funding before the session ends. She is disappointed in the legislature not funding schools appropriately. K. Engel asked about the McKinstry contract and the hold up? M. Bergthold sent it to C. Hurowitz and she sent it to the attorney. They had questions and McKinstry will respond. It may be on the July agenda. McKinstry will be here on Thursday to gather more data. I. Wiggins asked how Summer School will look? There was a discussion as to where the funding comes from, ESSA and ESSER, but we would have to invest \$65,000 matching out of our general fund. There wasn't much interest in the enrichment program. Because we have been in school, they don't need the social part of it. J. Helmen discussed more specifics about summer school. The biggest barrier at this time is the lunch program.  
- Financial Report: Written. K. Engel asked about less revenue than expected to finish out the year and we have expenses to finish out the year, so we will be in the hole \$343,000? M. Bergthold responded regarding additional funding and we will have a carryover and transfers.