

THE OFFICIAL PROCEEDINGS OF THE GRANT PARISH SCHOOL
BOARD OF THE PARISH OF GRANT, STATE OF LOUISIANA, TAKEN
AT A REGULAR MEETING HELD ON TUESDAY, JULY 3, 2018,

The Parish School Board of the Parish of Grant, State of Louisiana, met in its regular meeting place, the Grant Parish School Board Office, Colfax, Louisiana, in Regular Session, Tuesday, July 3, 2018 at 6:00 o'clock P.M.

There were present Mrs. Mary Bullock, Mr. Buddy Pennison, Mrs. Lisa Roberts, Mrs. Charlene Anderson, Mr. Bill Riggs, and Mrs. Elizabeth Futrell. Mrs. Karen Layton and Mr. Randy Browning were absent.

Mrs. Sheila S. Jackson, Secretary-Treasurer was also present.

The Parish School Board of the Parish of Grant, State of Louisiana, was duly convened by Mrs. Lisa Roberts, Vice-President of the Grant Parish School Board, who then stated that the Grant Parish School Board was ready to transact any business which may come before the Board.

Motion by Mrs. Anderson, seconded by Mr. Pennison and unanimously approved the June 5, 2018 Regular Meeting Minutes.

The board recognized, Mrs. Freda Huntsberry – District Winner, Grant Parish School Board Outstanding School Support Employee for 2017-2018.

The following guests were recognized: No guests signed in.

Retirements: none

Public Comment on all 2018-2019 Budgets was held at 4:30PM, no one from the public was present.

Committee items:

The Finance Committee had no business to discuss.

The Transportation and Maintenance Committee discussed, reimbursement of \$20.00 to bus drivers for school bus endorsement on CDL and reimbursement for \$60.00 to bus drivers for annual physical. No action needed.

Motion by Mr. Pennison, seconded by Mr. Riggs and unanimously approved Award Bid for Grant Jr. High School Ball Fields – Elevation and Drainage. Grant Eastern was awarded the bid in the amount of \$98,500.

Motion by Mrs. Anderson, seconded by Mrs. Futrell and unanimously approved out-of-state travel for the superintendent to attend the Southern Leadership Conference to include travel expenses.

Motion by Mrs. Bullock, seconded by Mr. Riggs and unanimously approved the 2018-2019 12 Month Calendar.

Motion by Mr. Pennison, seconded by Mrs. Bullock and unanimously approved the 2018-2019 Student and Faculty Handbooks for Verda Elementary School, Colfax Elementary School, Georgetown High School, Grant High School and Montgomery High School.

Motion by Mrs. Bullock, seconded by Mrs. Anderson and unanimously approved the 2018-2019 Grant Parish School Board Student Handbook.

Motion by Mrs. Anderson, seconded by Mr. Pennison and unanimously adopted the Grant Parish Parent & Family engagement Policies (CES, GHS, GJHS, GTHS, MHS, PES, SGES, VES)

Motion by Mr. Pennison, seconded by Mr. Riggs and unanimously adopted the Grant Parish School Board Comprehensive Learning Supports Policy.

Motion by Mr. Pennison, seconded by Mrs. Bullock and unanimously approved addendum to Pupil Progression Plan on Pages 6 and 7.

Motion by Mr. Riggs, seconded by Mrs. Anderson and unanimously approved authorizing the superintendent to negotiate and execute the Rapides Foundation Healthy Behavior Grant Agreements and the Rapides Foundation Effective School Grant.



Grant Parish School Board

P.O. Box 208
Colfax, Louisiana 71417-0208
Phone: 318-627-3274 • Fax: 318-627-5931
Sheila S. Jackson, Superintendent

Board Members:
Randy Browning, President
Lisa Roberts, Vice-
President
Bill Riggs
Karen Layton
Charlene Anderson
Elizabeth Futrell
Mary Bullock
Roland "Buddy" Pennison

BOARD RESOLUTION

On the 3rd day of July 2018 at a meeting of the Grant Parish School Board held in Colfax, Louisiana a quorum of the Board present, the following business was conducted:

It was duly moved and seconded that the following resolution be adopted:

BE IT RESOLVED that the Grant Parish School Board does hereby authorize Sheila S. Jackson, Superintendent, on the terms and conditions that he/she may deem advisable, to negotiate and execute grant agreements on behalf of the Board, per the Healthy Behaviors School Partnership Grant and further we do hereby give he/she the power and authority to do all things necessary to implement, maintain, amend or renew said documents with The Rapides Foundation.

I certify that the above and foregoing constitutes a true and correct copy of a part of the minutes of a meeting of the Grant Parish School Board.

Subscribed and sworn before me,

Diane Martin
Board Secretary
Lisa Roberts
Board President
Sheila S. Jackson
Superintendent
7-3-18
Date



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It was duly moved and seconded that the following resolution be adopted:

BE IT RESOLVED that the Grant Parish School Board does hereby authorize Sheila S. Jackson, Superintendent, on the terms and conditions that he/she may deem advisable, to negotiate and execute grant agreements on behalf of the Board, per the Effective School Grant and further we do hereby give he/she the power and authority to do all things necessary to implement, maintain, amend or renew said documents with The Rapides Foundation.

I certify that the above and foregoing constitutes a true and correct copy of a part of the minutes of a meeting of the Grant Parish School Board.

Subscribed and sworn before me,

Din Min Board Secretary
Lisa Roberts Board President
Sheila S. Jackson Superintendent
7-3-18 Date

Motion by Mr. Pennison, seconded by Mrs. Anderson and unanimously approved a resolution adopting the Operation Budgets of Revenues, Expenditures and Fund Balances of the 2018-2019 Fiscal Year.

BUDGET RESOLUTION

The following resolution was offered by Mr. Buddy Pennison and seconded by : Mrs. Charlene Anderson

A resolution adopting, finalizing and implementing the General Fund and the Special Revenue Funds budgets of the Grant Parish School Board for the fiscal year beginning July 1, 2018 and ending June 30, 2019

WHEREAS, the proposed General Fund and Special Revenue Funds budgets and the accompanying budget adoption resolution have been submitted to this School Board for review and consideration; and

WHEREAS, notice of a public hearing on the proposed General Fund and Special Revenue Funds budgets and notice of the availability of the proposed budgets for review at such hearing have been timely published in the Colfax Chronicle; and

WHEREAS, a public hearing on the proposed budgets has now been reviewed and considered; now

THEREFORE BE IT RESOLVED by the School Board that the proposed budget is hereby approved, adopted, and finalized subject to the following changes.

1. None

BE IT FURTHER RESOLVED, that the Secretary-Treasurer of the School Board, Mrs. Sheila S. Jackson, or her successor, is hereby authorized and, in her sole discretion, to make such changes within the various budget classifications as she may deem necessary provided that any reallocation of funds affecting in excess of five percent (5%) of the projected expenditures must be approved in advance by action of the School Board at a meeting duly noticed and convened.

BE IT FURTHER RESOLVED, that the Superintendent of the School Board, Mrs. Sheila S. Jackson, or her successor, in her capacity as chief administrative officer of the School Board, is hereby directed to advise the School Board in writing when:

1. Revenue collections plus projected revenue collections for the remainder of the year, within a fund, are failing to meet estimated annual budgeted revenue by five percent or more.
2. Actual expenditures plus projected expenditures for the remainder of the year, within a fund are exceeding the estimated budgeted expenditures by five percent or more.
3. The actual beginning fund balance, within a fund, fails to meet the estimated beginning fund balance by five percent or more, and the fund balance is being used to fund current year expenditures.

BE IT FURTHER RESOLVED that the Secretary-Treasurer of the School Board, Mrs. Sheila S. Jackson, or her successor, shall certify completion of all actions required by Louisiana R.S. 39:1306 by publishing a notice of the minutes of the meeting in the Colfax Chronicle.

This Resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: Mrs. Lisa Roberts, Mrs. Charlene Anderson, Mr. Buddy Pennison, Mr. Bill Riggs, Mrs. Mary Bullock and Mrs. Elizabeth Futrell

NAYS: None

ABSTAINING: None

ABSENT: Mrs. Karen Layton and Mr. Randy Browning

Motion by Mrs. Bullock, seconded by Mrs. Anderson granting the superintendent permission to sign the Engagement Letter to maintain Rozier, Harrington and McKay as the Grant Parish School Board Certified Public Accountants.



July 3, 2018

Grant Parish School Board
Colfax, Louisiana

We are pleased to confirm our understanding of the services we are to provide the Grant Parish School Board for the year ended June 31, 2018. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Grant Parish School Board as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We have also been engaged to report on supplementary information other than RSI. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report

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www.GentiaCPAs.com • Voice 318.442.1608 • Fax 318.487.2027

is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Governing Board. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws,

regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of major programs. The purpose of these procedures will be to express an opinion on compliance with requirements applicable to each major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist with nonaudit services as described in the accompanying Attachment B. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of

expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services described in Attachment B. You will be required to acknowledge in the management representation letter our nonaudit services. In addition, you will be required to acknowledge that you have reviewed, approved and accept responsibility for the work we will perform. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the governing board and the Office of the Legislative Auditor; however, management is responsible for distribution of the reports and the financial statements.

The audit documentation for this engagement is the property of Rozier, Harrington & McKay and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Rozier, Harrington & McKay personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit by September and to issue our reports no later than December 31, 2018. Lee Willis is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our basic fee will be \$33,150, plus out-of-pocket expenses of up to \$1,000. Out-of-pocket expenses include actual cost incurred for travel and photocopies related to completing the audit and producing our report. Our fees assume that your staff will be available to provide routine assistance that is necessary in order for us to perform our audit procedures. If assistance that we received in the past should be unavailable, it may be necessary to increase the scope of our work. If circumstances of this nature are encountered we will contact the Board and request approval for additional compensation before any additional work is performed. We will also perform Statewide Agreed-Upon Procedures required by the Legislative Auditor under the terms of an additional engagement agreement and a separate fee will be charged for completing the Statewide Agreed-Upon Procedures.

We appreciate the opportunity to be of service to Grant Parish School Board and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Rozier, Harrington & McKay
Certified Public Accountants

ENGAGEMENT APPROVED:

By Shula S. Jackson

Title Superintendent

Date 7-3-18

**Attachment A
Performance Measures**

Performance Measures Attachment A

Performance Measures

We will apply the agreed-upon procedures listed below that were specified and agreed to by the Grant Parish School Board, the Louisiana Department of Education, and the Louisiana Legislative Auditor (the specified parties) on the schedules of performance and statistical data accompanying the basic financial statements of the Grant Parish School Board for the fiscal year ended June 30, 2018, in order to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE), in compliance with Louisiana Revised Statute 24:514 I.

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. The sufficiency of the procedures performed or to be performed is solely the responsibility of the specified parties. We will require the Grant Parish School Board's acknowledgement in writing of its responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures listed below do not constitute an examination or review, we will not express an opinion or conclusion on the schedules of performance and statistical data. In addition, we have no obligation to perform any procedures relative to these schedules beyond those listed below.

We will issue a written report upon completion of our engagement that lists the procedures performed; our findings, and management's response to our findings. Our report will be included and submitted with the audit report of the Grant Parish School Board. Our report will be addressed to the Grant Parish School Board, the Louisiana Department of Education, and the Louisiana Legislative Auditor. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. Should such situation arise, we will notify you and the Legislative Auditor.

You understand that the report is intended solely for the information and use of the Grant Parish School Board; the Louisiana Department of Education, and the Louisiana Legislative Auditor; and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, the report will be distributed by the Louisiana Legislative Auditor as a public document. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you and the Louisiana Legislative Auditor any known and suspected fraud and noncompliance with laws or regulations affecting the schedules of performance and statistical data that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict management's assertions regarding the performance and statistical data, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

Management of the Grant Parish School Board is responsible for internal controls and compliance with laws and regulations related to its schedules of performance and statistical data; for selecting the criteria and procedures, and for providing us with a written assertion about whether the schedules are free of obvious errors and omissions. In addition, you are responsible for providing us with (1) access to all

Performance Measures Attachment A

Continued

information of which you are aware that is relevant to the performance of the agreed-upon procedures on the schedules of performance and statistical data, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the School Board from whom we determine it necessary to obtain evidence relating to performing those procedures.

The procedures that will be performed are as follows:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. We will select a random sample of 25 transactions and review supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
 - Total General Fund Instructional Expenditures,
 - Total General Fund Equipment Expenditures,
 - Total Local Taxation Revenue,
 - Total Local Earnings on Investment in Real Property,
 - Total State Revenue in Lieu of Taxes,
 - Nonpublic Textbook Revenue, and
 - Nonpublic Transportation Revenue.

Education Levels of Public School Staff (Schedule 2)

2. We will reconcile the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1st.
3. We will reconcile the combined total of principals and assistant principals per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.
4. We will obtain a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We will trace a random sample of 25 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

Number and Type of Public Schools (Schedule 3)

5. We will obtain a list of schools by type as reported on the schedule. We will compare the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

Performance Measures Attachment A

Continued

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (Schedule 4)

6. We will obtain a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and trace the same sample used in Procedure 4 to the individual's personnel file and determine if the individual's experience was properly classified on the schedule.

Public School Staff Data: Average Salaries (Schedule 5)

7. We will obtain a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalents as reported on the schedule and trace a random sample of 25 teachers to the individual's personnel file and determine if the individual's salary, extra compensation, and the full-time equivalents were properly included on the schedule.
8. We will recalculate the average salaries and full-time equivalents reported in the schedule.

Class Size Characteristics (Schedule 6)

9. We will obtain a list of classes by school, school type, and class size as reported on the schedule and reconcile school type classifications to Schedule 3 data, as obtained in Procedure 5. We will then trace a random sample of 10 classes to the October 1st roll books for those classes and determine if the class was properly classified on the schedule.

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

10. We will obtain test scores as provided by the testing authority and reconcile scores as reported by the testing authority to scores reported in the schedule by (Any Parish School Board).

Graduation Exit Examination (GEE) (Schedule 8)

11. The Graduation Examination (GEE) is no longer administered. This schedule is no longer applicable.

LEAP Tests (Schedule 9)

12. We will obtain test scores as provided by the testing authority and will reconcile scores as reported by the testing authority to scores reported in the schedule by (Any Parish School Board).

Attachment B ***Nonattest Services***

Nonattest services that will be provided by Rozier, Harrington and McKay under the terms of this agreement are listed below:

- Preparation of Financial Statements, the Schedule of Expenditures of Federal Awards and management's discussion and analysis. A draft copy of these items will be submitted for your approval and written representations will be requested.
- Preparation of adjusting journal entries necessary to prepare the financial statements described above. The adjusting journal entries will be presented on working trial balances that will be submitted for your approval along with the management representation letter.
- Analysis of performance measures as described in the accompanying Attachment A.

The Board received for approval at the August Board Meeting, School Board Meetings, File: BC; Quorum, File: BCBFA (Recommended Deletion); Authorized Signatures, File: DJA; Family and Medical Leave, File: GBRIBA; Student Searches, File: JCAB; and Student Health Services, File: JGC.

The Superintendent discussed with Board Members, Personnel Report, Financial Report, Reminder: 2018 Qualifying Dates – July 18-20, 2018, 2018 Southern Leadership Conference, Biloxi Mississippi – July 22-24, 2018 and 2016-2017 Financial Risk Report and Pay Schools.

Motion by Mr. Pennison, seconded by Mrs. Anderson and unanimously approved adjourning the meeting.

s/Lisa Roberts
Lisa Roberts
Vice-President
Grant Parish School Board

ATTEST: _____
Sheila S. Jackson
Secretary-Treasurer
Grant Parish School Board